

**Public Retirement Systems Actuarial Committee  
Recommended Employer Contribution Rates  
For Fiscal year 2011-12**

**STATE RETIREMENT SYSTEMS**

<b>Retirement System (date adopted by PRSAC)</b>	<b>Employer Contribution Rate</b>	<b>State Appropriation</b>	<b>Insurance Premium Tax</b>	<b>Ad Valorem Tax Collection and Revenue Sharing</b>	<b>Employer Normal Cost Rate</b>
Louisiana State Employees' Retirement System (2/22/11 and as revised 6/28/11)					
Rank and File (including appellate law clerks)	25.6%	n/a	n/a	n/a	6.7%
Judges/Court Officers	31.8%	n/a	n/a	n/a	11.6%
Legislators	34.3%	n/a	n/a	n/a	15.5%
Corrections – Primary	30.9%	n/a	n/a	n/a	12.0%
Corrections – Secondary	26.4%	n/a	n/a	n/a	7.5%
Wildlife	35.5%	n/a	n/a	n/a	16.6%
Peace Officers	28.4%	n/a	n/a	n/a	9.5%
Alcohol Tobacco Control	26.1%	n/a	n/a	n/a	7.2%
Bridge Police	21.4%	n/a	n/a	n/a	2.5%
Judges (Act 992)	20.2%	n/a	n/a	n/a	1.3%
Hazardous Duty (Act 992)	23.1%	n/a	n/a	n/a	4.2%
Aggregate	25.9%	n/a	n/a	n/a	6.9839%
Teachers' Retirement System of Louisiana (2/22/11)	23.7%	n/a	n/a	Statutory Maximum	5.9687%
Louisiana School Employees Retirement System (2/22/11)	28.6%	n/a	n/a	n/a	18.44%
Louisiana State Police Retirement System (2/22/11)	55.9%	n/a	\$ 1,500,000	n/a	26.57%

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**STATEWIDE RETIREMENT SYSTEMS**

<b>Retirement System (date adopted by PRSAC)</b>	<b>Employer Contribution Rate</b>	<b>State Appropriation</b>	<b>Insurance Premium Tax</b>	<b>Ad Valorem Tax Collection and Revenue Sharing</b>	<b>Employer Normal Cost Rate</b>
Louisiana Assessors' Retirement System (6/28/11)	9.75%	n/a	n/a	Statutory Maximum	n/a
Clerks of Courts Retirement and Relief Fund (2/22/11)	17.00%	n/a	n/a	Statutory Maximum	n/a
District Attorneys' Retirement System (2/22/11)	9.75%	n/a	n/a	Statutory Maximum	n/a
Firefighters' Retirement System (as revised 6/28/11) • Below poverty line • Above poverty line	25.25% 23.25%	n/a	\$ 21,624,265	n/a	n/a
Municipal Employees' Retirement System Plan A (2/22/11)	16.75%	n/a	n/a	Statutory Maximum	n/a
Municipal Employees' Retirement System Plan B (2/22/11)	8.00%	n/a	n/a	Statutory Maximum	n/a
Municipal Police Employees' Retirement System (as revised 6/28/11) • Below poverty line • Above poverty line	29.00% 26.50%	n/a	\$ 15,430,686	n/a	n/a
Parochial Employees' Retirement System Plan A	15.50%	n/a	n/a	Statutory Maximum	n/a
Parochial Employees' Retirement System Plan B	9.00%	n/a	n/a	Statutory Maximum	n/a
Registrars of Voters Employees' Retirement System (2/22/11)	15.50%	n/a	n/a	Statutory Maximum	n/a
Sheriffs' Pension and Relief Fund (2/22/11)	13.75%	n/a	\$ 15,430,686	Statutory Maximum	n/a