

**Public Retirement Systems' Actuarial Committee  
Recommended Employer Contribution Rates  
For Fiscal Year 2018-19**

**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 (1/9/18)					
Rank and File	37.9%	n/a	n/a	n/a	3.8%
Judges/Ct Officers/Clerks	40.1%	n/a	n/a	n/a	6.1%
Legislators	41.6%	n/a	n/a	n/a	7.6%
Special Legislative	43.6%	n/a	n/a	n/a	9.6%
Corrections – Primary	33.5%	n/a	n/a	n/a	-0.5%
Corrections – Secondary	37.7%	n/a	n/a	n/a	3.7%
Wildlife	46.3%	n/a	n/a	n/a	12.3%
Peace Officers	36.7%	n/a	n/a	n/a	2.7%
Alcohol Tobacco Control	31.4%	n/a	n/a	n/a	-2.6%
Bridge Police	36.7%	n/a	n/a	n/a	2.7%
Judges (Act 992)	39.0%	n/a	n/a	n/a	5.0%
Hazardous Duty (Act 992)	38.5%	n/a	n/a	n/a	4.3%
Harbor Police Plan (Act 648)	7.1%	n/a	n/a	n/a	4.8%
Aggregate LASERS Plans	37.9%	n/a	n/a	n/a	3.9%
Teachers' Retirement System of Louisiana (1/9/18)					
K-12 Teachers, Lunch Plans	26.7%	n/a	n/a	n/a	4.4498%
Higher Education	25.5%	n/a	n/a	n/a	3.2187%
Lunch Plan A	n/a	n/a	n/a	n/a	n/a
Lunch Plan B	n/a	n/a	n/a	n/a	n/a
Aggregate	26.5%	n/a	n/a	n/a	4.2653%
Louisiana School Employees Retirement System (1/9/18)	28%	N/A	N/A	N/A	8.62%
Louisiana State Police Retirement System (1/9/18)	43.1%	N/A	\$1,500,000	N/A	17.94%

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**STATEWIDE RETIREMENT SYSTEMS**

<b>Retirement System (date adopted by PRSAC)</b>	<b>Employer Contribution Rate</b>	<b>Projected Revenue Sharing</b>	<b>Expected Insurance Premium Tax</b>	<b>Projected Ad Valorem Tax Collection**</b>	<b>Employer Normal Cost Rate</b>
Louisiana Assessors' Retirement System					
Clerks of Courts Retirement and Relief Fund					
District Attorneys' Retirement System					
Firefighters' Retirement System <ul style="list-style-type: none"> <li>• Below poverty line</li> <li>• Above poverty line</li> </ul>					
Municipal Employees' Retirement System Plan A					
Municipal Employees' Retirement System Plan B					
Municipal Police Employees' Retirement System <ul style="list-style-type: none"> <li>• Below poverty line</li> <li>• Above poverty line</li> <li>• Mid-rate charged against the Non-Hazardous Sub Plan</li> </ul>					
Parochial Employees' Retirement System Plan A					
Parochial Employees' Retirement System Plan B					
Registrars of Voters Employees' Retirement System					
Sheriffs' Pension and Relief					