

**Public Retirement Systems Actuarial Committee
Recommended Employer Contribution Rates
For Fiscal Year 2015-16**

STATE RETIREMENT SYSTEMS

Retirement System (date adopted by PRSAC)	Employer Contribution Rate	State Appropriation	Insurance Premium Tax	Ad Valorem Tax Collection and Revenue Sharing	Employer Normal Cost Rate
Louisiana State Employees' Retirement System (11-19-14)					
Rank and File	37.2%	n/a	n/a	n/a	3.7%
Judges/Ct Officers/Clerks	38.1%	n/a	n/a	n/a	4.7%
Legislators	39.7%	n/a	n/a	n/a	6.3%
Corrections – Primary	32.6%	n/a	n/a	n/a	-0.8%
Corrections – Secondary	33.5%	n/a	n/a	n/a	0.1%
Wildlife	46.6%	n/a	n/a	n/a	13.2%
Peace Officers	35.3%	n/a	n/a	n/a	1.9%
Alcohol Tobacco Control	33.3%	n/a	n/a	n/a	-0.1%
Bridge Police	35.8%	n/a	n/a	n/a	2.4%
Judges (Act 992)	39.3%	n/a	n/a	n/a	5.9%
Hazardous Duty (Act 992)	37.6%	n/a	n/a	n/a	4.0%
Aggregate	37.0%	n/a	n/a	n/a	3.6%
Teachers' Retirement System of Louisiana (11-19-14)					
K-12 Teachers	26.3%	n/a	n/a	n/a	4.3564%
Higher Education	25.3%	n/a	n/a	n/a	3.3226%
Lunch Plan A	31.3%	n/a	n/a	n/a	9.2683%
Lunch Plan B	28.8%	n/a	n/a	n/a	6.8485%
Aggregate	26.2%	n/a	n/a	n/a	4.2272%
Louisiana School Employees Retirement System (11-19-14)	30.2%	n/a	n/a	n/a	9.1%
Louisiana State Police Retirement System (11-19-14)	60.8%	n/a	\$1,500,000	n/a	18.7%

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STATEWIDE RETIREMENT SYSTEMS

Retirement System (date adopted by PRSAC)	Employer Contribution Rate	State Appropriation	Insurance Premium Tax	Ad Valorem Tax Collection and Revenue Sharing	Employer Normal Cost Rate
Louisiana Assessors' Retirement System (7/10/14)	7.00%	n/a	n/a	\$ 12,630,704	n/a
Clerks of Courts Retirement and Relief Fund (3/06/14)	18.50%	n/a	n/a	\$ 9,588,051	n/a
District Attorneys' Retirement System (3/06/14)	7.00%	n/a	n/a	\$ 8,198,273	n/a
Firefighters' Retirement System (3/06/14) • Below poverty line • Above poverty line	31.25% 29.25%	n/a	\$ 22,849,383	n/a	n/a
Municipal Employees' Retirement System Plan A (3/06/14)	20.75%	n/a	n/a	\$ 5,801,149	n/a
Municipal Employees' Retirement System Plan B (3/06/14)	10.00%	n/a	n/a	\$ 2,284,425	n/a
Municipal Police Employees' Retirement System (3/06/14) • Below poverty line • Above poverty line • Mid-rate charged against the Non-Hazardous Sub Plan	34.00% 31.50% 33.50%	n/a	\$ 16,628,926	n/a	n/a
Parochial Employees' Retirement System Plan A (07/10/14)	13.00%	n/a	n/a	\$ 7,269,075	n/a
Parochial Employees' Retirement System Plan B (07/10/14)	8.50%	n/a	n/a	\$ 1,116,478	n/a
Registrars of Voters Employees' Retirement System (3/06/14)	22.50%	n/a	n/a	\$ 2,625,981	n/a
Sheriffs' Pension and Relief Fund (3/06/14)	14.25%	n/a	\$ 16,628,926	\$ 19,202,539	n/a