

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					
Rank and File	39.5%	n/a	n/a	n/a	9.7%
Judges/Ct Officers/Clerks	43.7%	n/a	n/a	n/a	17.6%
Legislators	35.8%	n/a	n/a	n/a	9.7%
Special Legislative	37.8%	n/a	n/a	n/a	9.7%
Corrections – Primary	39.0%	n/a	n/a	n/a	9.7%
Corrections – Secondary	43.3%	n/a	n/a	n/a	14.5%
Wildlife	51.2%	n/a	n/a	n/a	23.1%
Peace Officers	41.4%	n/a	n/a	n/a	12.8%
Alcohol Tobacco Control	42.6%	n/a	n/a	n/a	14.0%
Bridge Police	38.6%	n/a	n/a	n/a	9.4%
Judges (Act 992)	43.0%	n/a	n/a	n/a	18.4%
Hazardous Duty (Act 992)	45.3%	n/a	n/a	n/a	17.2%
Harbor Police Plan (Act 648)	14.3%	n/a	n/a	n/a	17.1%
Aggregate LASERS Plans	40.2%	n/a	n/a	n/a	10.7%
Teachers' Retirement System of Louisiana					
K-12 Teachers, Lunch Plans	25.2%	n/a	n/a	n/a	11.3%
Higher Education	24.5%	n/a	n/a	n/a	10.6%
Aggregate	25.1%	n/a	n/a	n/a	11.2%
Louisiana School Employees Retirement System	28.7%	N/A	N/A	N/A	7.41%
Louisiana State Police Retirement System	58.8%	N/A	1,500,000	N/A	20.97%

STATEWIDE RETIREMENT SYSTEMS

Retirement System (date adopted by PRSAC)	Employer Contribution Rate	Projected Revenue Sharing	Expected Insurance Premium Tax	Projected Ad Valorem Tax Collection**	Employer Normal Cost Rate
Louisiana Assessors' Retirement System	3.0%	\$351,019	N/A	0.25%	N/A
Clerks of Courts Retirement and Relief Fund	21.25%	\$319,582	N/A	0.25%	N/A
District Attorneys' Retirement System	9.5%	\$213,335	N/A	0.20%	N/A
Firefighters' Retirement System <ul style="list-style-type: none"> • Below poverty line • Above poverty line 	35.75% 33.75%	N/A	\$28,567,788	N/A	N/A
Municipal Employees' Retirement System Plan A	29.25%	\$113,690	N/A	0.25%	N/A
Municipal Employees' Retirement System Plan B	15.25%	\$46,260	N/A	0.25%	N/A
Municipal Police Employees' Retirement System <ul style="list-style-type: none"> • Below poverty line • Above poverty line • Mid-rate charged against the Non-Hazardous Sub Plan 	32.25% 39.75%	N/A	\$22,347,331	N/A	N/A
Parochial Employees' Retirement System Plan A	11.0%	\$135,043	N/A	0.25%	N/A
Parochial Employees' Retirement System Plan B	7.5%	\$23,746	N/A	0.25	N/A
Registrars of Voters Employees' Retirement System	13.00%	\$110,085	N/A	0.0625%	N/A
Sheriffs' Pension and Relief	11.50%	\$420,897	\$22,347,331	0.5%	N/A