

CONTRIBUTION TABLE

ADOPTED BY PRSAC / PUBLIC RETIREMENT SYSTEMS' ACTUARIAL COMMITTEE

UPDATED DECEMBER 2023 --- FOR FY 2024-2025

LOUISIANA RETIREMENT SYSTEMS	EMPLOYER CONTRIBUTION RATE	STATE APPROPRIATION	INSURANCE PREMIUM TAX	AD VALOREM TAX COLLECTION & REVENUE SHARING	EMPLOYER NORMAL COST RATE
LASERS LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM					
RANK & FILE	34.74%	N/A	N/A	N/A	2.35%
JUDGES/COURT OFFICERS/CLERKS	40.17%	N/A	N/A	N/A	7.78%
LEGISLATORS	30.67%	N/A	N/A	N/A	-1.72%
SPECIAL LEGISLATIVE	32.67%	N/A	N/A	N/A	0.28%
CORRECTIONS - PRIMARY	32.35%	N/A	N/A	N/A	-1.08%
CORRECTIONS - SECONDARY	37.91%	N/A	N/A	N/A	5.30%
WILDLIFE	46.38%	N/A	N/A	N/A	13.93%
PEACE OFFICERS	35.58%	N/A	N/A	N/A	3.13%
ALCOHOL TOBACCO & CONTROL	35.77%	N/A	N/A	N/A	3.35%
BRIDGE POLICE	33.68%	N/A	N/A	N/A	1.23%
JUDGES (Act 992)	38.31%	N/A	N/A	N/A	5.92%
HAZARDOUS DUTY (Act 992)	40.41%	N/A	N/A	N/A	8.00%
HARBOR POLICE PLAN (Act 648)	40.39%	N/A	N/A	N/A	7.91%
AGGREGATE LASERS PLANS	35.42%	N/A	N/A	N/A	3.02%
TRSL TEACHERS' RETIREMENT SYSTEM OF LOUISIANA					
K-12 TEACHERS - LUNCH PLANS	21.51%	N/A	N/A	N/A	3.73%
HIGHER EDUCATION	20.88%	N/A	N/A	N/A	3.10%
AGGREGATE	21.40%	N/A	N/A	N/A	3.62%
LSERS LOUISIANA SCHOOL EMPLOYEES' RETIREMENT SYSTEM					
	24.0% (Minimum) 25.8% (Actual)	N/A	N/A	N/A	7.24%
LSPRS LOUISIANA STATE POLICE RETIREMENT SYSTEM					
	70.60%	N/A	\$ 1,500,000.00	N/A	20.94%

