

FISCAL YEAR 2025/2026 RETIREMENT CONTRIBUTION RATES

		LaGov HCM Plan Code	Employee Rate		Employer Rate
			Pre-Tax	Post-Tax	
State Retirement					
State Employees'	Hired before 07/01/06	LASE	7.50%		33.15%
State Employees'	Hired on or after 07/01/06	LAS6	8.00%		33.15%
State Employees'	Hired on or after 01/01/11	LAS1	8.00%		33.15%
State Employees'	Hired on or after 07/01/15	LAS5	8.00%		33.15%
Corrections Component 1		LC01	9.00%		30.68%
Corrections Component 2		LC02	9.00%		37.36%
Corrections Component 2 100% Vested Plan		LC40			37.36%
Wildlife & Fisheries Plan		LASW	9.50%		46.09%
Wildlife & Fisheries 100% Vested Plan		LW40			46.09%
LASERS Misc Plan/Legislative Plan		LAMP	11.50%		36.05%
Treasurer's Plan		LAST	7.50%		0.00%*
ORP-Great West	Hired before 07/01/06	LAOG	7.50%		33.15%
ORP-Great West	Hired on or after 07/01/06	LAG6	8.00%		33.15%
ORP-Great West	Hired on or after 01/01/11	LAG1	8.00%		33.15%
LASERS DROP		LASD			
LASE 100% Vested		LA40			33.15%
LASERS Governor/Lt. Governor		LASG	11.50%		36.05%
LASERS Peace Officers		LCPO	9.00%		35.01%
LASERS Peace Officers 100% Vested		LP40			35.01%
LASERS Bridge Police Plan		LABP	8.50%		35.63%
LASERS Bridge Police Officer Plan 2		LAB6	8.50%		35.63%
LASERS Alcohol & Tobacco (Eff 07/01/08)		LATC	9.00%		35.14%
LASERS Alcohol & Tobacco 100% Vested		LA33			35.14%
Lasers Hazardous Duty Employees (Eff 01/01/11)		LAHD	9.50%		39.68%
Lasers Hazardous Duty 100 % Vested		LZ33			39.68%
LASERS N.O. Harbor Police		LHAR	9.00%		40.24%
LASERS N.O. Harbor Police 100% Vested		LH33			40.24%
Teachers' Retirement					
Teachers' Retirement		TRSL	8.00%		20.95%
Non-Deferred Teachers' Plan		TRSN		8.00%	20.95%
ORP-Voya Teachers' Plan		ORPA	8.00%		21.37%
ORP-TIAA Teachers' Plan		ORPT	8.00%		21.37%
ORP-AIG Teachers' Plan		ORPV	8.00%		21.37%
TRSL DROP		TRSD			
TRSL 100% Vested		TR40			20.95%
Teachers' Retirement Postsecondary Plan		TRSP	8.00%		20.33%
Non-Deferred Teachers' Postsecondary Plan		TRNP		8.00%	20.33%
ORP-Voya Teachers' Postsecondary Plan***		PORA	8.00%		21.37%
ORP-TIAA Teachers' Postsecondary Plan***		PORT	8.00%		21.37%
ORP-AIG Teachers' Postsecondary Plan***		PORV	8.00%		21.37%
ORP-Voya Teachers' ULS BD		ORUA	8.00%		21.37%
ORP-TIAA Teachers' ULS BD		ORUT	8.00%		21.37%
ORP-AIG Teachers' ULS BD		ORUV	8.00%		21.37%
Teachers' Retirement Postsecondary 100% Vested		TP40			20.33%

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State Police Retirement				
State Police Retirement	LSPR	8.50%		39.20%
State Police Retirement Hired on or after 01/01/11	LSP1	9.50%		39.20%
State Police 100% Vested	LT33			
Registrar of Voters Employees' Retirement				
Registrar of Voters Employees' Retirement	ROVR	7.00%		18.00%
ROVERS DROP	ROVD			18.00%
Registrar of Voters Hired on or after 01/01/13	ROV3	7.00%		18.00%
District Attorneys' Retirement				
District Attorneys'	LDAR	8.00%*****		12.25%
School Employees' Retirement				
School Employees' (sheltered plan)	LSEB	7.50%		22.00%
School Employees' Hired on or after 07/01/10	LSE0	8.00%		22.00%
School Employees' Hired on or after 01/01/11	LSE1	8.00%		22.00%
LSERS DROP	LSED			
LSERS 100% Accrual	LE35			22.00%
Sheriffs' Pension & Relief Fund				
Sheriffs' Pension	SPRF	10.25%		12.25%^
Parochial Employees' Retirement System				
Soil and Water Employees, Plan B	PARB	3.00%		7.00%**
Soil and Water Employees, Plan B – DROP	PARD			7.00%**
Plan A	PERS	9.50%		11.00%**
Plan A – DROP	PERD			11.00%**
Municipal Employees' Retirement System of La				
Municipal Employees, Plan A	MERS	10.00%		27.00%
Municipal Employees DROP	MERD			27.00%
La. Deferred Comp Retirement				
Plan 1, without state share	457R	7.50%		
Social Security			6.20%	6.20%
Medicare			1.45%****	1.45%

*The employer share for LASERS Treasurer's Plan (LAST) was changed to 0.00% in LaGov HCM effective 07/01/2011. Since there are no employees in the plan, LASERS was unable to create an actuarial calculation for the employer share.

**Rates effective for Calendar Year 2026.

***Effective 07/01/2014, these savings plans are to only be used by TRSL ORP participants at the Board of Regents and Louisiana University Marine Consortium. Effective 07/01/2016, Louisiana University Marine Consortium was merged into the Board of Regents.

****Effective 2013, an additional 0.90% will be withheld for wages in excess of \$200,000.

*****Louisiana District Attorneys' Retirement System changed from post-tax to pre-tax effective 6/22/2015.

^No Sheriffs' Pension participants in LaGov HCM. No update made to employer rate in LaGov HCM.

NOTES: (1) Agencies should pay close attention to retirement plan codes used in the LaGov HCM system. The increasing number of retirement plan codes available and the similarity of some codes have created issues with employees being set up in the incorrect retirement plan in LaGov HCM.

(2) LSPD and LSPW DROP plans are no longer available effective 07/01/19.