

## 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>
<b>Louisiana State Employees' Retirement System</b>					
Rank and File	40.4%	n/a	n/a	n/a	10.3%
Judges/Ct Officers/Clerks	44.8%	n/a	n/a	n/a	18.4%
Legislators	36.6%	n/a	n/a	n/a	10.2%
Special Legislative	38.6%	n/a	n/a	n/a	10.2%
Corrections – Primary	39.2%	n/a	n/a	n/a	9.4%
Corrections – Secondary	43.4%	n/a	n/a	n/a	14.3%
Wildlife	52.2%	n/a	n/a	n/a	23.7%
Peace Officers	41.8%	n/a	n/a	n/a	12.8%
Alcohol Tobacco Control	43.9%	n/a	n/a	n/a	14.9%
Bridge Police	39.3%	n/a	n/a	n/a	9.7%
Judges (Act 992)	43.8%	n/a	n/a	n/a	18.9%
Hazardous Duty (Act 992)	46.1%	n/a	n/a	n/a	17.7%
Harbor Police Plan (Act 648)	46.7%	n/a	n/a	n/a	17.7%
Aggregate LASERS Plans	41.0%	n/a	n/a	n/a	11.2%
<b>Teachers' Retirement System of Louisiana</b>					
K-12 Teachers, Lunch Plans	24.8%	n/a	n/a	n/a	11.6%
Higher Education	24.1%	n/a	n/a	n/a	10.9%
Aggregate	24.7%	n/a	n/a	n/a	11.5%
<b>Louisiana School Employees Retirement System</b>	27.6%	N/A	N/A	N/A	7.36%
<b>Louisiana State Police Retirement System</b>	62.9%	N/A	1,500,000	N/A	21.19%

## 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	2.75%	\$351,041	N/A	0.25%	N/A
Clerks of Courts Retirement and Relief Fund	21.25%	\$319,598	N/A	0.25%	N/A
District Attorneys' Retirement System	8.5%	\$213,347	N/A	0.20%	N/A
Firefighters' Retirement System					
• Below poverty line	33.25%	N/A	\$28,472,051	N/A	N/A
• Above poverty line	35.25%				
Municipal Employees' Retirement System Plan A	28.25%	\$113,530	N/A	0.25%	N/A
Municipal Employees' Retirement System Plan B	14.50%*	\$46,327	N/A	0.25%	N/A
Municipal Police Employees' Retirement System					
• Below poverty line	31.25%	N/A	\$22,251,594	N/A	N/A
• Above poverty line	33.75%				
• Mid-rate charged against the Non-Hazardous Sub Plan					
Parochial Employees' Retirement System Plan A	10.50%	\$135,578	N/A	0.25%	N/A
Parochial Employees' Retirement System Plan B	7.00%	\$23,230	N/A	0.25%	N/A
Registrars of Voters Employees' Retirement System	11.00%	\$110,089	N/A	0.0625%	N/A
Sheriffs' Pension and Relief	9.75%	\$420,928	\$22,251,594	0.5%	N/A

\*The MERS Plan B Minimum Recommended Net Direct Employer Contribution Rate for Fiscal 2023 is 14.50% as developed in the PRSAC approved valuation report in Exhibit XI on page 45.