

**Public Retirement Systems' Actuarial Committee
Recommended Employer Contribution Rates
For Fiscal Year 2016-17**

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 (01/21/16)					
Rank and File	35.8%	n/a	n/a	n/a	4.0%
Judges/Ct Officers/Clerks	38.0%	n/a	n/a	n/a	6.2%
Legislators	39.1%	n/a	n/a	n/a	7.3%
Special Legislative	41.1%	n/a	n/a	n/a	9.3%
Corrections – Primary	31.1%	n/a	n/a	n/a	-0.7%
Corrections – Secondary	35.3%	n/a	n/a	n/a	3.5%
Wildlife	44.8%	n/a	n/a	n/a	13.0%
Peace Officers	34.3%	n/a	n/a	n/a	2.5%
Alcohol Tobacco Control	30.7%	n/a	n/a	n/a	-1.1%
Bridge Police	34.2%	n/a	n/a	n/a	2.4%
Judges (Act 992)	36.7%	n/a	n/a	n/a	4.9%
Hazardous Duty (Act 992)	36.1%	n/a	n/a	n/a	4.2%
Harbor Police Plan (Act 648)	4.0%	n/a	n/a	n/a	4.0%
Aggregate LASERS Plans	35.8%	n/a	n/a	n/a	4.0%
Teachers' Retirement System of Louisiana (01-21-16)					
K-12 Teachers	25.5%	n/a	n/a	*	4.3127%
Higher Education	24.4%	n/a	n/a	*	3.2272%
Lunch Plan A	30.7%	n/a	n/a	*	9.5044%
Lunch Plan B	28.2%	n/a	n/a	*	6.9670%
Aggregate	25.4%	n/a	n/a	*	4.1724%
Louisiana School Employees Retirement System (12/01/15)	27.3%	n/a	n/a	n/a	9.7203%
Louisiana State Police Retirement System (12/01/15)	51.2%	n/a	\$1,500,000	n/a	18.0009%

*Ad Valorem Taxes of 1.0000% of parish taxes collected in the 2016 calendar year will be sent to TRSL in December 2016. These revenues are already reflected in the calculation of the employer contribution requirement for FYE 2017.

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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 (06/07/16)	4.75%	As appropriated	n/a	0.2500%	n/a
Clerks of Courts Retirement and Relief Fund (12/01/15)	14.25%	As appropriated	n/a	0.2500%	n/a
District Attorneys' Retirement System (12/01/15)	0.00%	As appropriated	n/a	0.1817%	n/a
Firefighters' Retirement System (02/03/15)					
• Below poverty line	27.25%	n/a	\$ 24,825,521	n/a	n/a
• Above poverty line	25.25%				
Municipal Employees' Retirement System Plan A (01/21/16)	23.25%	As appropriated	n/a	.2500%	n/a
Municipal Employees' Retirement System Plan B (01/21/16)	11.25%	As Appropriated	n/a	.2500%	n/a
Municipal Police Employees' Retirement System (01/21/16)					
• Below poverty line	34.25%	n/a	\$18,605,064	n/a	n/a
• Above poverty line	31.75%				
• Mid-rate charged against the Non-Hazardous Sub Plan	33.75%				
Parochial Employees' Retirement System Plan A (10/19/16)	10.50%	As appropriated	n/a	.2500%	n/a
Parochial Employees' Retirement System Plan B (10/19/16)	7.25%	As appropriated	n/a	.2500%	n/a
Registrars of Voters Employees' Retirement System (01/21/16)	14.75%	As appropriated	n/a	0.0625%	n/a
Sheriffs' Pension and Relief Fund (01/21/16)	9.50%	As appropriated	\$18,605,064	0.5000%	n/a

**The Projected Ad Valorem Tax Collection percentages shown will be multiplied by parish taxes collected during the 2016 calendar year. These taxes will then be sent to the retirement systems in December 2016 (FYE 2017).