

**Public Retirement Systems' Actuarial Committee
Recommended Employer Contribution Rates
For Fiscal Year 2019-20**

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 (1/9/19)					
Rank and File	40.7%	n/a	n/a	n/a	3.7%
Judges/Ct Officers/Clerks	42.4%	n/a	n/a	n/a	5.5%
Legislators	40.4%	n/a	n/a	n/a	3.5%
Special Legislative	42.4%	n/a	n/a	n/a	5.5%
Corrections – Primary	37.3%	n/a	n/a	n/a	-0.1%
Corrections – Secondary	41.4%	n/a	n/a	n/a	3.7%
Wildlife	50.0%	n/a	n/a	n/a	12.7%
Peace Officers	39.7%	n/a	n/a	n/a	2.4%
Alcohol Tobacco Control	34.1%	n/a	n/a	n/a	-3.1%
Bridge Police	40.1%	n/a	n/a	n/a	2.8%
Judges (Act 992)	42.0%	n/a	n/a	n/a	5.1%
Hazardous Duty (Act 992)	41.7%	n/a	n/a	n/a	4.6%
Harbor Police Plan (Act 648)	8.1%	n/a	n/a	n/a	5.0%
Aggregate LASERS Plans	40.8%	n/a	n/a	n/a	3.8%
Teachers' Retirement System of Louisiana (1/9/19)					
K-12 Teachers, Lunch Plans	26.0%	n/a	n/a	n/a	3.3595%
Higher Education	25.3%	n/a	n/a	n/a	2.6418%
Lunch Plan A	n/a	n/a	n/a	n/a	n/a
Lunch Plan B	n/a	n/a	n/a	n/a	n/a
Aggregate	25.9%	n/a	n/a	n/a	3.2473%
Louisiana School Employees Retirement System (1/9/19)	29.4%	n/a	N/A	n/a	n/a
Louisiana State Police Retirement System (1/9/19)	49.1%	n/a	1,500,000	n/a	n/a

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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	1.50%	350,972	N/A	0.25%	N/A
Clerks of Courts Retirement and Relief Fund	18.75%	319,513	N/A	0.25%	N/A
District Attorneys' Retirement System	4.00%	213,279	N/A	0.20%	N/A
Firefighters' Retirement System • Below poverty line • Above poverty line	29.75% 27.75%	N/A	26,807,631	N/A	N/A
Municipal Employees' Retirement System Plan A	27.75%	113,209	N/A	0.25%	N/A
Municipal Employees' Retirement System Plan B	13.75%	46,518	N/A	0.25%	N/A
Municipal Police Employees' Retirement System • Below poverty line • Above poverty line • Mid-rate charged against the Non-Hazardous Sub Plan	35.00% 32.50%	N/A	20,587,174	N/A	N/A
Parochial Employees' Retirement System Plan A	12.25%	135,454	N/A	0.25%	N/A
Parochial Employees' Retirement System Plan B	7.50%	23,294	N/A	0.25%	N/A
Registrars of Voters Employees' Retirement System	17.00%	110,067	N/A	.0625%	N/A
Sheriffs' Pension and Relief	9.25%	420,757	20,587,174	0.5%	N/A