

**Public Retirement Systems' Actuarial Committee
Recommended Employer Contribution Rates
For Fiscal Year 2018-19**

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 (1/9/18)					
Rank and File	37.9%	n/a	n/a	n/a	3.8%
Judges/Ct Officers/Clerks	40.1%	n/a	n/a	n/a	6.1%
Legislators	41.6%	n/a	n/a	n/a	7.6%
Special Legislative	43.6%	n/a	n/a	n/a	9.6%
Corrections – Primary	33.5%	n/a	n/a	n/a	-0.5%
Corrections – Secondary	37.7%	n/a	n/a	n/a	3.7%
Wildlife	46.3%	n/a	n/a	n/a	12.3%
Peace Officers	36.7%	n/a	n/a	n/a	2.7%
Alcohol Tobacco Control	31.4%	n/a	n/a	n/a	-2.6%
Bridge Police	36.7%	n/a	n/a	n/a	2.7%
Judges (Act 992)	39.0%	n/a	n/a	n/a	5.0%
Hazardous Duty (Act 992)	38.5%	n/a	n/a	n/a	4.3%
Harbor Police Plan (Act 648)	7.1%	n/a	n/a	n/a	4.8%
Aggregate LASERS Plans	37.9%	n/a	n/a	n/a	3.9%
Teachers' Retirement System of Louisiana (1/9/18)					
K-12 Teachers, Lunch Plans	26.7%	n/a	n/a	n/a	4.4498%
Higher Education	25.5%	n/a	n/a	n/a	3.2187%
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	26.5%	n/a	n/a	n/a	4.2653%
Louisiana School Employees Retirement System (1/9/18)	28.0%	N/A	N/A	N/A	n/a
Louisiana State Police Retirement System (1/9/18)	43.1%	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 (9/6/18)	5.25%	\$351,613	n/a	0.25%	n/a
Clerks of Courts Retirement and Relief Fund (2/22/18)	17.25%	\$ 320,154	n/a	0.25%	n/a
District Attorneys' Retirement System (2/22/18)	1.25%	\$ 207,199	n/a	0.20%	n/a
Firefighters' Retirement System • Below poverty line (2/22/18) • Above poverty line (2/22/18)	28.25% 26.25%	n/a	\$ 25,953,989	n/a	n/a
Municipal Employees' Retirement System Plan A (2/22/18)	26.00%	\$ 114,303	n/a	0.25%	n/a
Municipal Employees' Retirement System Plan B (2/22/18)	14.00%	\$ 46,008	n/a	0.25%	n/a
Municipal Police Employees' Retirement System (2/22/18) • Below poverty line • Above poverty line • Mid-rate charged against the Non-Hazardous Sub Plan	34.75% 32.25%	n/a	\$ 19,733,532	n/a	n/a
Parochial Employees' Retirement System Plan A (9/6/18)	10.00%	\$136,120	n/a	0.25%	n/a
Parochial Employees' Retirement System Plan B (9/6/18)	7.00%	\$23,179	n/a	0.25%	n/a
Registrars of Voters Employees' Retirement System (2/22/18)	14.25%	\$ 110,228	n/a	0.0625%	n/a
Sheriffs' Pension and Relief (2/22/18)	9.50%	\$ 422,040	\$ 19,733,532	0.50%	n/a