

State of Louisiana
Office of State Uniform Payroll

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Office of State Uniform Payroll Memorandum #2026-51

To: LaGov HCM Paid Agency Human Resources
and Employee Administration Staff

From: Andrea P. Hubbard
Director

Subject: Employee/Employer Retirement System Rates for Fiscal Year 2026/2027

Refer to the [Retirement Contribution Rates](#) document on the [OSUP Retirement Rates](#) page for a revised listing of all retirement plans and their employee/employer rates in effect for the 2026/2027 fiscal year (pay period beginning 06/22/2026).

Retroactive adjustments processed in LaGov HCM will have the retirement contributions (employee and employer share) calculated based on the rate in effect for the period being corrected. All retroactive adjustments dated Dec. 25, 2022, and prior require manual entries. Contact the OSUP Wage and Tax Administration Unit for assistance with adjustments. Retroactive adjustments that affect an Optional Retirement Plan may also require special adjustments. Agencies must contact WTA if retroactively correcting an ORP.

The individual retirement systems should be contacted with questions regarding the appropriate plans to use when setting up employees. Direct all other questions to a member of the [OSUP Wage and Tax Administration Unit](#). Contact information is available on the [staff directory page](#).

APH:LC/tlb