

**Fiscal Year 2026/2027 Retirement Contribution Rates**

|  |                            | LaGov HCM<br>Plan Code | Employee Rate |          | Employer<br>Rate |
|--|----------------------------|------------------------|---------------|----------|------------------|
|  |                            |                        | Pre-Tax       | Post-Tax |                  |
| <b>State Retirement</b>                        |                            |                        |               |          |                  |
| State Employees'                               | Hired before 07/01/06      | LASE                   | 7.50%         |          | 29.25%           |
| State Employees'                               | Hired on or after 07/01/06 | LAS6                   | 8.00%         |          | 29.25%           |
| State Employees'                               | Hired on or after 01/01/11 | LAS1                   | 8.00%         |          | 29.25%           |
| State Employees'                               | Hired on or after 07/01/15 | LAS5                   | 8.00%         |          | 29.25%           |
| Corrections Component 1                        |                            | LC01                   | 9.00%         |          | 27.30%           |
| Corrections Component 2                        |                            | LC02                   | 9.00%         |          | 33.37%           |
| Corrections Component 2 100% Vested Plan       |                            | LC40                   |               |          | 33.37%           |
| Wildlife & Fisheries Plan                      |                            | LASW                   | 9.50%         |          | 42.11%           |
| Wildlife & Fisheries 100% Vested Plan          |                            | LW40                   |               |          | 42.11%           |
| LASERS Misc Plan/Legislative Plan              |                            | LAMP                   | 11.50%        |          | 32.16%           |
| Treasurer's Plan                               |                            | LAST                   | 7.50%         |          | 0.00%*           |
| ORP-Great West                                 | Hired before 07/01/06      | LAOG                   | 7.50%         |          | 29.25%           |
| ORP-Great West                                 | Hired on or after 07/01/06 | LAG6                   | 8.00%         |          | 29.25%           |
| ORP-Great West                                 | Hired on or after 01/01/11 | LAG1                   | 8.00%         |          | 29.25%           |
| LASERS DROP                                    |                            | LASD                   |               |          |                  |
| LASE 100% Vested                               |                            | LA40                   |               |          | 29.25%           |
| LASERS Governor/Lt. Governor                   |                            | LASG                   | 11.50%        |          | 32.16%           |
| LASERS Peace Officers                          |                            | LCPO                   | 9.00%         |          | 31.80%           |
| LASERS Peace Officers 100% Vested              |                            | LP40                   |               |          | 31.80%           |
| LASERS Bridge Police Plan                      |                            | LABP                   | 8.50%         |          | 31.35%           |
| LASERS Bridge Police Officer Plan 2            |                            | LAB6                   | 8.50%         |          | 31.35%           |
| LASERS Alcohol & Tobacco (Eff 07/01/08)        |                            | LATC                   | 9.00%         |          | 33.35%           |
| LASERS Alcohol & Tobacco 100% Vested           |                            | LA33                   |               |          | 33.35%           |
| Lasers Hazardous Duty Employees (Eff 01/01/11) |                            | LAHD                   | 9.50%         |          | 35.75%           |
| Lasers Hazardous Duty 100 % Vested             |                            | LZ33                   |               |          | 35.75%           |
| LASERS N.O. Harbor Police                      |                            | LHAR                   | 9.00%         |          | 35.91%           |
| LASERS N.O. Harbor Police 100% Vested          |                            | LH33                   |               |          | 35.91%           |
| <b>Teachers' Retirement</b>                    |                            |                        |               |          |                  |
| Teachers' Retirement                           |                            | TRSL                   | 8.00%         |          | 19.11%           |
| Non-Deferred Teachers' Plan                    |                            | TRSN                   |               | 8.00%    | 19.11%           |
| ORP-Voya Teachers' Plan                        |                            | ORPA                   | 8.00%         |          | 19.345%          |
| ORP-TIAA Teachers' Plan                        |                            | ORPT                   | 8.00%         |          | 19.345%          |
| ORP-AIG Teachers' Plan                         |                            | ORPV                   | 8.00%         |          | 19.345%          |
| TRSL DROP                                      |                            | TRSD                   |               |          |                  |
| TRSL 100% Vested                               |                            | TR40                   |               |          | 19.11%           |
| Teachers' Retirement Postsecondary Plan        |                            | TRSP                   | 8.00%         |          | 18.86%           |
| Non-Deferred Teachers' Postsecondary Plan      |                            | TRNP                   |               | 8.00%    | 18.86%           |
| ORP-Voya Teachers' Postsecondary Plan***       |                            | PORA                   | 8.00%         |          | 19.345%          |
| ORP-TIAA Teachers' Postsecondary Plan***       |                            | PORT                   | 8.00%         |          | 19.345%          |
| ORP-AIG Teachers' Postsecondary Plan***        |                            | PORV                   | 8.00%         |          | 19.345%          |
| ORP-Voya Teachers' ULS BD                      |                            | ORUA                   | 8.00%         |          | 19.345%          |
| ORP-TIAA Teachers' ULS BD                      |                            | ORUT                   | 8.00%         |          | 19.345%          |

|  |      |       |  |         |
|--|------|-------|--|---------|
| ORP-AIG Teachers' ULS BD                       | ORUV | 8.00% |  | 19.345% |
| Teachers' Retirement Postsecondary 100% Vested | TP40 |       |  | 18.86%  |

### Fiscal Year 2026/2027 Retirement Contribution Rates

|   | LaGov HCM<br>Plan Code | Employee Rate |           | Employer<br>Rate |
|---|------------------------|---------------|-----------|------------------|
|   |                        | Pre-Tax       | Post-Tax  |                  |
| <b>State Police Retirement</b>                      |                        |               |           |                  |
| State Police Retirement                             | LSPR                   | 8.50%         |           | 35.90%           |
| State Police Retirement Hired on or after 01/01/11  | LSP1                   | 9.50%         |           | 35.90%           |
| State Police 100% Vested                            | LT33                   |               |           |                  |
| <b>Registrar of Voters Employees' Retirement</b>    |                        |               |           |                  |
| Registrar of Voters Employees' Retirement           | ROVR                   | 7.00%         |           | 15.00%           |
| ROVERS DROP   | ROVD                   |               |           | 15.00%           |
| Registrar of Voters Hired on or after 01/01/13      | ROV3                   | 7.00%         |           | 15.00%           |
| <b>District Attorneys' Retirement</b>               |                        |               |           |                  |
| District Attorneys'                                 | LDAR                   | 8.00%*****    |           | 12.25%           |
| <b>School Employees' Retirement</b>                 |                        |               |           |                  |
| School Employees' (sheltered plan)                  | LSEB                   | 7.50%         |           | 19.50%           |
| School Employees' Hired on or after 07/01/10        | LSE0                   | 8.00%         |           | 19.50%           |
| School Employees' Hired on or after 01/01/11        | LSE1                   | 8.00%         |           | 19.50%           |
| LSERS DROP  | LSED                   |               |           |                  |
| LSERS 100% Accrual                                  | LE35                   |               |           | 19.50%           |
| <b>Sheriffs' Pension &amp; Relief Fund</b>          |                        |               |           |                  |
| Sheriffs' Pension                                   | SPRF                   | 10.25%        |           | 12.25%^          |
| <b>Parochial Employees' Retirement System</b>       |                        |               |           |                  |
| Soil and Water Employees, Plan B                    | PARB                   | 3.00%         |           | 7.00%**          |
| Soil and Water Employees, Plan B – DROP             | PARD                   |               |           | 7.00%**          |
| Plan A  | PERS                   | 9.50%         |           | 11.00%**         |
| Plan A – DROP                                       | PERD                   |               |           | 11.00%**         |
| <b>Municipal Employees' Retirement System of La</b> |                        |               |           |                  |
| Municipal Employees, Plan A                         | MERS                   | 10.00%        |           | 26.00%           |
| Municipal Employees DROP                            | MERD                   |               |           | 26.00%           |
| <b>La. Deferred Comp Retirement</b>                 |                        |               |           |                  |
| Plan 1, without state share                         | 457R                   | 7.50%         |           |                  |
| <b>Social Security</b>                              |                        |               | 6.20%     | 6.20%            |
| <b>Medicare</b>                                     |                        |               | 1.45%**** | 1.45%            |

\*The employer share for LASERS Treasurer's Plan (LAST) was changed to 0.00% in LaGov HCM effective 07/01/2011. Since there are no employees in the plan, LASERS was unable to create an actuarial calculation for the employer share.

\*\*Rates effective for Calendar Year 2026.

\*\*\*Effective 07/01/2014, these savings plans are to only be used by TRSL ORP participants at the Board of Regents and Louisiana University Marine Consortium. Effective 07/01/2016, Louisiana University Marine Consortium was merged into the Board of Regents.

\*\*\*\*Effective 2013, an additional 0.90% will be withheld for wages in excess of \$200,000.

\*\*\*\*\*Louisiana District Attorneys' Retirement System changed from post-tax to pre-tax effective 6/22/2015.

^No Sheriffs' Pension participants in LaGov HCM. No update made to employer rate in LaGov HCM.

(R 06/25/2026)

Page 1 of 2

NOTES: (1) Agencies should pay close attention to retirement plan codes used in the LaGov HCM system. The increasing number of retirement plan codes available and the similarity of some codes have created issues with employees being set up in the incorrect retirement plan in LaGov HCM.

(2) LSPD and LSPW DROP plans are no longer available effective 07/01/19.