



# LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM

P.O. BOX 44213 • BATON ROUGE, LOUISIANA 70804-4213

8401 UNITED PLAZA BLVD.  
BATON ROUGE, LA 70809

VOICE: 225-922-0600  
TOLL-FREE: 1-800-256-3000  
[www.lasersonline.org](http://www.lasersonline.org)

## LIAISON MEMORANDUM 06-04

**To:** Agency Liaison Officers

**From:** Cindy Rougeou  
Assistant Director for Operations

**Re:** Delinquent Agency Contributions

**Date:** February 2, 2006

---

Based on Louisiana Revised Statute. 11:531 (B) (1), LASERS began charging interest on delinquent employee and employer contributions in April 2005 (refer to Liaison Memorandum No. 05-09 issued April 18, 2005). Effective January 31, 2006, the LASERS Fiscal Division will start mailing out invoices and statements that reflect the interest due on delinquent agency contribution payments received by LASERS. The legal rate of interest charged is established by the State of Louisiana, Office of Financial Institutions, and published on its website, [www.ofi.state.la.us](http://www.ofi.state.la.us). The Judicial Interest Rate was set at 6% for the year ended December 31, 2005, and is set at 8 % for the year ending December 31, 2006.

In compliance with Act 44 of the 2005 Extraordinary Session of the Louisiana Legislature, no interest will be assessed or payable on contributions which were due for August or September 2005 for the first two months of delinquency for any employer who was unable to make the required contributions on a timely basis as a consequence of Hurricane Katrina or Hurricane Rita, or both.

Payments on the invoices are due upon receipt by the agency, and must be remitted separate from monthly agency contribution amounts/reports and identified as delinquent interest.

Questions regarding delinquent interest invoices should be directed to the following individuals in the LASERS Fiscal Division:

Bonnie Keibler, CPA  
Accountant Manager 2  
(225) 922-0718  
(225) 922-9620 (fax)  
[bkeibler@lasersonline.org](mailto:bkeibler@lasersonline.org)

Ernest Poindexter  
Accountant Supervisor 2  
(225) 925-7499  
(225) 922-9369 (fax)  
[epoindex@lasersonline.org](mailto:epoindex@lasersonline.org)

We appreciate your cooperation.

cc: Agency Payroll Contacts

BOARD  
OF  
TRUSTEES:

Connie Carlton, Chair  
John Kennedy  
Rep. Pete Schneider

Cynthia Bridges  
Barbara McCann  
Kathy Singleton

Virginia Burton  
Louis S. Quinn  
Lorry S. Trotter

Sen. D.A. "Butch" Gautreaux  
Sheryl M. Ranatza  
Judge Trudy M. White

Robert L. Borden,  
Executive Director