

## Liaison Memorandum

Number: 09-21

**To:** Agency Liaison and Payroll Officers of Postsecondary Institutions  
and their Management Boards

**From:** Cindy Rougeou  
Executive Director

**Subject:** Contributions for Furloughed Employees  
Unclassified Employees

**Date:** August 20, 2009

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Act 301 of the 2009 Regular Session of the Louisiana Legislature provides a mechanism for furloughed employees of colleges and universities, as well as the management boards for those institutions, to continue to make retirement contributions on their salaries as if the furlough had not occurred. All furloughed employees will need to complete Form 2-17, "*Postsecondary Employee Furloughs*" indicating whether they plan to take advantage of this option. Both employee and employer contributions will continue to be paid, at the same time and in the same fashion as those contributions would have been made for regular salaries, for employees who choose this option.

Contributions may be made for up to 30 days of furloughed time. Furloughs in excess of 30 days are treated as leave without pay and employees wishing to purchase that time, at their own expense, should complete Form 2-10, "*Application for Purchase of Leave*."

LASERS members should consider whether it is to their advantage to take this option given that LASERS already rounds up service credit based on tenths of a year.

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Furlough information should be provided on the 'Employer Contribution File' (**C file**) for *FTP reporting agencies* or through **ESS > Employer Reporting** for *manual reporting agencies*. Instructions for each are provided below.

**C file** – The agency should provide the Furlough Begin Date, Furlough End Date (if applicable), Furlough Hours, and Furlough Pay Period Frequency as described in pages 46-48 of the Employer File Layout directions. This information can be accessed at: [http://www.lasers.state.la.us/Agency\\_Information/fiscal\\_documents\\_payroll\\_cutoff\\_dates.asp](http://www.lasers.state.la.us/Agency_Information/fiscal_documents_payroll_cutoff_dates.asp), choose "SOLARIS – Employer File Layout."

**ESS/Employer Reporting** – The Furlough Begin Date, Furlough End Date (if applicable), and Furlough Hours should be keyed into the Contribution Information Section when reporting monthly for each employee. This may be reviewed at [www.lasersonline.org](http://www.lasersonline.org) > Agency Information > Employer Self Service – Agency Contribution Reporting > Training (pages 8, 25, and 26).

On an unrelated note, LASERS would like to remind you that classified employees at universities are typically enrolled in LASERS and unclassified employees are typically enrolled in the Teachers' Retirement System of Louisiana (TRSL). If an employee changes status from classified to unclassified, and are not entitled to stay in LASERS due to having more than five years of LASERS service or one year of LASERS service with the move to unclassified being outside of their control, the employee must be moved to TRSL. If you are unsure about which retirement system should be used for a particular employee, please ask. Failure to enroll the employee in the correct system can result in a costly mistake.

For additional information, please contact a LASERS Member Services representative at 225.922.0600 in the Baton Rouge area or call 800.256.3000 toll free, statewide.