

**LIAISON MEMORANDUM  
NUMBER 23-02**

**To:** Agency Liaison and Payroll Officers

**From:** Cindy Rougeou  
Executive Director

**Re:** 2023-2024 Employer Contribution Rates

**Date:** February 14, 2023

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At its December 15, 2022 meeting, the Public Retirement Systems' Actuarial Committee (PRSAC) approved the employer contribution rates for Fiscal Year 2023-2024.

These rates are detailed in the table below, *LASERS 2023-2024 Contribution Rates by Plan*, which should be used to calculate employer contributions to LASERS beginning July 1, 2023.

**These rates are effective for all payrolls with a payment date of July 1, 2023, or later, irrespective of the pay-period date.**

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**LASERS 2023-2024 CONTRIBUTION RATES BY PLAN**

<b>Retirement Plan Code</b>	<b>Retirement Plan Type</b>	<b>Employee Rate</b>	<b>Employer Rate</b>	<b>ISIS-HR Code*</b>
APL1	Appellate Law Clerks	7.5%	41.3%	N/A
APL2	Appellate Law Clerks 2 Hired <b>on or after</b> 7/01/06	8.0%	41.3%	N/A
ATCR	Alcohol and Tobacco Control	9.0%	42.6%	LATC
BRG1	Bridge Police Employees	8.5%	40.3%	LABP
BRG2	Bridge Police Employees 2 Hired <b>on or after</b> 7/01/06	8.5%	40.3%	LAB6
COR1	Correctional Primary	9.0%	39.9%	LC01
COR2	Correctional Secondary	9.0%	44.6%	LC02
HARP	New Orleans Harbor Police	9.0%	47.3%	LHAR
HAZP	Hazardous Duty (Act 992)	9.5%	47.0%	LAHD
JUDG	Judges & Judicial Employees Hired <b>before</b> 1/01/11	11.5%	45.8%	LAMP
JUD2	Elected Judges Hired <b>on or after</b> 1/01/11	13.0%	44.7%	LAMP
JUD3	Elected Judges Hired <b>on or after</b> 7/01/15	13.0%	44.7%	LAMP
LGST	Legislative Plan	Legislators = 11.5% Governor/Lt. Governor = 11.5%	37.0%	LAMP LASG
ORP1	Optional Retirement Plan Hired <b>before</b> 7/01/06	7.5%	41.3%	LAOG
ORP2	Optional Retirement Plan Hired <b>on or after</b> 7/01/06 (Act 75)	8.0%	41.3%	LAG6
ORP3	Optional Retirement Plan Returned <b>on or after</b> 1/1/11 (Act 992)	8.0%	41.3%	LAG1
POPS	Peace Officers	9.0%	43.0%	LCPO
RGL1	Regular State Employee Hired <b>before</b> 7/01/06	7.5%	41.3%	LASE
RGL2	Regular State Employee Hired <b>on or after</b> 7/01/06 (Act 75)	8.0%	41.3%	LAS6
RGL3	Regular State Employee Hired <b>on or after</b> 1/1/11 (Act 992)	8.0%	41.3%	LAS1
RGL4	Regular State Employee Hired <b>on or after</b> 7/1/15 (Act 226)	8.0%	41.3%	LAS5
SPLG	Special Legislative Employees	9.5%	39.0%	LAMP
WLO2	Wildlife & Fisheries Plan	9.5%	53.1%	LASW

*\*The ISIS-HR code is valid only for those agencies using that system.*