

LIAISON MEMORANDUM
NUMBER 25-02

To: Agency Liaison and Payroll Officers

From: Trey Boudreaux
Executive Director

Re: 2025-2026 Employer Contribution Rates

Date: February 26, 2025

At its December 11, 2024 meeting, the Public Retirement Systems' Actuarial Committee (PRSAC) approved the employer contribution rates for Fiscal Year 2025-2026.

These rates are detailed in the attached table, *LASERS 2025-2026 Contribution Rates by Plan*, which should be used to calculate employer contributions to LASERS beginning July 1, 2025.

These rates are effective for all payrolls with a payment date of July 1, 2025, or later, irrespective of the pay-period date.

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LASERS *Benefits Louisiana*

LASERS 2025-2026 CONTRIBUTION RATES BY PLAN

Retirement Plan Code	Retirement Plan Type	Employee Rate	Employer Rate	Agency Code*
APL1	Appellate Law Clerks	7.5%	33.15%	N/A
APL2	Appellate Law Clerks 2 Hired on or after 7/01/06	8.0%	33.15%	N/A
ATCR	Alcohol and Tobacco Control	9.0%	35.14%	LATC
BRG1	Bridge Police Employees	8.5%	35.63%	LABP
BRG2	Bridge Police Employees 2 Hired on or after 7/01/06	8.5%	35.63%	LAB6
COR1	Correctional Primary	9.0%	30.68%	LC01
COR2	Correctional Secondary	9.0%	37.36%	LC02
HARP	New Orleans Harbor Police	9.0%	40.24%	LHAR
HAZP	Hazardous Duty (Act 992)	9.5%	39.68%	LAHD
JUDG	Judges & Judicial Employees Hired before 1/01/11	11.5%	36.68%	LAMP
JUD2	Elected Judges Hired on or after 1/01/11	13.0%	35.24%	LAMP
JUD3	Elected Judges Hired on or after 7/01/15	13.0%	35.24%	LAMP
LGST	Legislative Plan	Legislators = 11.5% Governor/Lt. Governor = 11.5%	36.05%	LAMP LASG
ORP1	Optional Retirement Plan Hired before 7/01/06	7.5%	33.15%	LAOG
ORP2	Optional Retirement Plan Hired on or after 7/01/06 (Act 75)	8.0%	33.15%	LAG6
ORP3	Optional Retirement Plan Returned on or after 1/1/11 (Act 992)	8.0%	33.15%	LAG1
POPS	Peace Officers	9.0%	35.01%	LCPO
RGL1	Regular State Employee Hired before 7/01/06	7.5%	33.15%	LASE
RGL2	Regular State Employee Hired on or after 7/01/06 (Act 75)	8.0%	33.15%	LAS6
RGL3	Regular State Employee Hired on or after 1/1/11 (Act 992)	8.0%	33.15%	LAS1
RGL4	Regular State Employee Hired on or after 7/1/15 (Act 226)	8.0%	33.15%	LAS5
SPLG	Special Legislative Employees	9.5%	38.05%	LAMP
WLO2	Wildlife & Fisheries Plan	9.5%	46.09%	LASW

*The agency code is valid only for those agencies using that system.