

LIAISON MEMORANDUM
NUMBER 26-02

To: Agency Liaison and Payroll Officers

From: Trey Boudreaux
Executive Director

Re: 2026-2027 Employer Contribution Rates

Date: February 11, 2026

At its December 18, 2025 meeting, the Public Retirement Systems' Actuarial Committee (PRSAC) approved the employer contribution rates for Fiscal Year 2026-2027.

These rates are detailed in the attached table, *LASERS 2026-2027 Contribution Rates by Plan*, which should be used to calculate employer contributions to LASERS beginning July 1, 2026.

These rates are effective for all payrolls with a payment date of July 1, 2026, or later, irrespective of the pay-period dates.

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LASERS *Benefits Louisiana*

LASERS 2026-2027 CONTRIBUTION RATES BY PLAN

Retirement Plan Code	Retirement Plan Type	Employee Rate	Employer Rate	Agency Code*
APL1	Appellate Law Clerks	7.5%	31.71%	N/A
APL2	Appellate Law Clerks 2 Hired on or after 7/01/06	8.0%	31.71%	N/A
ATCR	Alcohol and Tobacco Control	9.0%	35.81%	LATC
BRG1	Bridge Police Employees	8.5%	33.81%	LABP
BRG2	Bridge Police Employees 2 Hired on or after 7/01/06	8.5%	33.81%	LAB6
COR1	Correctional Primary	9.0%	29.76%	LC01
COR2	Correctional Secondary	9.0%	35.83%	LC02
HARP	New Orleans Harbor Police	9.0%	38.37%	LHAR
HAZP	Hazardous Duty (Act 992)	9.5%	38.21%	LAHD
JUDG	Judges & Judicial Employees Hired before 1/01/11	11.5%	35.35%	LAMP
JUD2	Elected Judges Hired on or after 1/01/11	13.0%	33.97%	LAMP
JUD3	Elected Judges Hired on or after 7/01/15	13.0%	33.97%	LAMP
LGST	Legislative Plan	Legislators = 11.5% Governor/Lt. Governor = 11.5%	34.62%	LAMP LASG
ORP1	Optional Retirement Plan Hired before 7/01/06	7.5%	31.71%	LAOG
ORP2	Optional Retirement Plan Hired on or after 7/01/06 (Act 75)	8.0%	31.71%	LAG6
ORP3	Optional Retirement Plan Returned on or after 1/1/11 (Act 992)	8.0%	31.71%	LAG1
POPS	Peace Officers	9.0%	34.26%	LCPO
RGL1	Regular State Employee Hired before 7/01/06	7.5%	31.71%	LASE
RGL2	Regular State Employee Hired on or after 7/01/06 (Act 75)	8.0%	31.71%	LAS6
RGL3	Regular State Employee Hired on or after 1/1/11 (Act 992)	8.0%	31.71%	LAS1
RGL4	Regular State Employee Hired on or after 7/1/15 (Act 226)	8.0%	31.71%	LAS5
SPLG	Special Legislative Employees	9.5%	36.62%	LAMP
WLO2	Wildlife & Fisheries Plan	9.5%	44.57%	LASW

* Agency Code is valid only for those agencies using LaGov.