

**LIAISON MEMORANDUM
NUMBER 26-04**

To: Agency Liaison and Payroll Officers
From: Trey Boudreaux
Executive Director
Re: Updated 2026-2027 Employer Contribution Rates
Date: June 16, 2026

Pending the Governor's signature and Public Retirement System's Actuarial Committee (PRSAC) approval, the Fiscal Year 2026-2027 employer contribution rates have been revised as a result of HB 312 of the 2026 Louisiana Regular Legislative Session, which paid off the balance of LASERS' initial unfunded accrued liability existing as of June 30, 1988.

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

An additional memorandum will be sent once the rates are approved by PRSAC.

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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%	29.25%	N/A
APL2	Appellate Law Clerks 2 Hired on or after 7/01/06	8.0%	29.25%	N/A
ATCR	Alcohol and Tobacco Control	9.0%	33.35%	LATC
BRG1	Bridge Police Employees	8.5%	31.35%	LABP
BRG2	Bridge Police Employees 2 Hired on or after 7/01/06	8.5%	31.35%	LAB6
COR1	Correctional Primary	9.0%	27.30%	LC01
COR2	Correctional Secondary	9.0%	33.37%	LC02
HARP	New Orleans Harbor Police	9.0%	35.91%	LHAR
HAZP	Hazardous Duty (Act 992)	9.5%	35.75%	LAHD
JUDG	Judges & Judicial Employees Hired before 1/01/11	11.5%	32.89%	LAMP
JUD2	Elected Judges Hired on or after 1/01/11	13.0%	31.51%	LAMP
JUD3	Elected Judges Hired on or after 7/01/15	13.0%	31.51%	LAMP
LGST	Legislative Plan	Legislators = 11.5% Governor/Lt. Governor = 11.5%	32.16%	LAMP LASG
ORP1	Optional Retirement Plan Hired before 7/01/06	7.5%	29.25%	LAOG
ORP2	Optional Retirement Plan Hired on or after 7/01/06 (Act 75)	8.0%	29.25%	LAG6
ORP3	Optional Retirement Plan Returned on or after 1/1/11 (Act 992)	8.0%	29.25%	LAG1
POPS	Peace Officers	9.0%	31.80%	LCPO
RGL1	Regular State Employee Hired before 7/01/06	7.5%	29.25%	LASE
RGL2	Regular State Employee Hired on or after 7/01/06 (Act 75)	8.0%	29.25%	LAS6
RGL3	Regular State Employee Hired on or after 1/1/11 (Act 992)	8.0%	29.25%	LAS1
RGL4	Regular State Employee Hired on or after 7/1/15 (Act 226)	8.0%	29.25%	LAS5
SPLG	Special Legislative Employees	9.5%	34.16%	LAMP
WLO2	Wildlife & Fisheries Plan	9.5%	42.11%	LASW

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