

**LIAISON MEMORANDUM
NUMBER 26-05**

To: Agency Liaison and Payroll Officers

From: Trey Boudreaux
Executive Director

Re: June 30, 2026 Fiscal Year-End Close

Date: June 29, 2026

With the current fiscal year ending, it is important for your agency to submit the June 2026 contribution payment and report **before** the **July 15, 2026** deadline. If your agency reports via Employer Self Service (ESS), your payment must also be received by **July 15, 2026**. Also, for LASERS to timely derive data needed for GASB 68 reporting, it is important for your agency to submit the July 2026 contribution payment and report before the **August 15, 2026** deadline.

In accordance with La. R.S. 11:531B (1), all monthly reports and remittances are due 15 days after the close of each calendar month. Any payment and/or report received after the 15th will be considered delinquent.

As a reminder, the Employer Contribution Rate will change based upon the individual member's retirement plan for the upcoming fiscal year, beginning on July 1, 2026. Any payrolls issued on or after July 1 are to use the new contribution rates. Please ensure that the PRSAC approved rates attached to this memo are updated by your agency for the 2026-2027 reporting period.

Please distribute this information to the appropriate person(s) within your agency to ensure that contributions are submitted by the deadline. If you have difficulty meeting this deadline, please contact Amanda Kimble at 225.922.0521.

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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%	31.35
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.