



BOARD of REGENTS  
STATE OF LOUISIANA

# ***TRSL-ORP TASK FORCE 2024 REPORT***

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**IMAGE SOURCES (Covers):** Getty Images.

# ***Introduction***

House Resolution No. 169 (HR 169) of the 2024 Regular Legislative Session (Appendix A) created the Teacher's Retirement System of Louisiana (TRSL) and Optional Retirement Plan (ORP) Task Force. Under the jurisdiction of the Board of Regents, the Task Force (Appendix B) is charged to study the unclassified staff and faculty recruitment and retention crisis faced by Louisiana's public postsecondary education institutions as it relates to retirement options provided by the state. Data from both national and state sources are used to inform this report.

Understanding the recruitment and retention issues faced by postsecondary education institutions is critical to continue and build talent development within Louisiana. Higher education is an economic development engine, training the workforce, driving research, and nurturing innovation. As a result of this, the market for faculty and highly skilled staff is both national and international. It is imperative that institutions remain competitive with other states as well as private industry in attracting the best, most productive faculty and staff to educate and develop Louisiana's future talent base. Understanding challenges in recruitment of highly qualified and productive personnel and developing strategies to address them is at the heart of this legislative call to action.

In total, HR 169 identified eight issues to be examined by the Task Force. This report responds to all of those, providing recommendations and highlighting areas for awareness.

## ***Background on Retirement Options***

Currently faculty and other unclassified public postsecondary institution staff have two retirement options when state service begins: a defined benefit plan or defined contribution plan. For these employees, the retirement options set forth below are offered by TRSL.

### **Defined Benefit (DB) Plan**

A defined benefit plan is an employer-sponsored retirement plan that provides workers, upon attainment of designated age and service thresholds, with a lifetime monthly benefit based on the employee's salary and length of service.

### **Defined Contribution (DC) Plan**

A defined contribution plan is an employer-sponsored retirement plan in which the employer provides a retirement savings vehicle for its employees, and also typically makes a contribution to the employee's retirement account.

It should be noted that Louisiana is one of only a few states in the country in which most state employees do not contribute to Social Security. As a result, those employees do not gain eligibility for Social Security benefits. The other non-Social Security states are Alaska, Colorado, Maine, Massachusetts, Nevada, and Ohio.

For Louisiana participants, TRSL operates the DC plan through its Optional Retirement Plan (ORP), which was created legislatively in 1989 through Act 90. The ORP allows account holders to save and invest their retirement assets on a tax-deferred basis through private carriers contracted with the program. The ORP was adopted as a means to enhance recruitment of higher education faculty and staff by providing participants a retirement benefit with increased portability. Eligible employees can enroll in the ORP at any point before earning five years of TRSL service credit (DB plan). It should be noted that if the election is made within 60 days of employment, both employee and employer contributions transfer to the ORP account; however, if the election is made after 60 days but before earning five years of TRSL service credit, only employee contributions transfer to the ORP account. From the beginning of the program until the enactment of Act 109 of the 2024 Regular Legislative Session (described in the Recommendations section), the election to participate in the ORP was irrevocable.

## **TRSL Plan Information**

As noted above, TRSL offers two programs for participants to join. Below are general overviews of each program based on TRSL brochures for the Regular Plan (DB) and ORP (DC). The brochures for each plan are provided as Appendix C and Appendix D.

### **Regular Plan**

The individual's retirement is funded by a percentage of their salary and contributions from their employer. The employee and employer contributions are transferred to TRSL and maintained in a trust fund. TRSL then pools and invests the contributions. These contributions and the interest earned on TRSL investments pay for the employee's future lifetime retirement benefits.

The lifetime retirement benefit is calculated using a formula set by state law. This formula calculates the maximum unreduced<sup>1</sup> monthly retirement benefit for which the employee is eligible and is based upon three factors:

1. TRSL service credit
2. Final average compensation (FAC), and
3. Benefit factor of 2.0% or 2.5% (depending on plan membership)

Service credit is the amount of time the employee works and contributes to TRSL. It can also include certain unused sick and/or annual leave. TRSL converts the unused sick and/or annual leave to service credit at the time the employee retires. TRSL uses service credit for two purposes: (1) to determine when the employee is eligible to retire, and (2) to calculate the retirement benefit.

The FAC is the average of the employee's highest years of salary consecutively earned. TRSL looks at the employee's entire salary history to find the three or five years (depending on enrollment date) of highest consecutive earnings to calculate the FAC, based upon when the employee first became a member.

The benefit factor is a percentage used to calculate the employee's retirement benefit. The employee's retirement plan and the date the employee joined TRSL determine which benefit factor will be used to compute the retirement benefit.

<sup>1</sup> – Members may retire at any age with at least 20 years of service credit, which is considered an early retirement. Therefore, the retirement benefit is actuarially reduced based upon the number of years it would have taken the member to reach regular retirement eligibility.

An example of the benefit formula would be an employee who worked for 30 years, has an FAC of \$58,000, and a benefit factor of 2.5%. This employee would receive an annual benefit of \$43,500, or \$3,625 per month.

**30 years of service x \$58,000 FAC x 2.5% benefit factor = \$43,500 annual benefit**

## ORP

An ORP account is owned by the participant, and there is no waiting period to join the plan. ORP participants are 100% vested from the date of enrollment. The ORP participant selects one of three ORP carriers to invest retirement contributions. Employer and employee contributions are invested by the designated ORP carrier in the investment options chosen by the participant. The performance of the participant's investments determines the retirement benefit. ORP carriers provide projections of possible (not guaranteed) benefits.

Employees contribute 8% of their salary (less a 0.05% administrative fee to TRSL) to the account. Employers contribute a minimum of 6.2% of the employee's salary to the employee's account. For higher education employees, the management boards may, through board resolution, establish a rate above 6.2% (R.S. 11:927).

An administrative fee, mentioned above, is collected from ORP participants to cover the cost of administration and maintenance of the optional retirement plan since TRSL trust fund dollars cannot be used for ORP costs. The administrative fee covers TRSL expenses for ORP such as:

- Consultants to assist with plan administration, compliance, monitoring, and reporting;
- A portion of TRSL staff compensation for employees to reconcile and transfer contributions to vendors, process enrollments, conduct consultant and vendor searches, and work with consultants on plan and investment matters;
- External legal fees to address legal or federal tax compliance matters; and,
- Other ORP-related expenses such as insurance and bank fees.

When the ORP employee is ready to retire, three payment options are available:

- **Lifetime Benefit:** The employee receives a lifetime (or joint and survivor lifetime) benefit with annuity payments based on the entire balance in the ORP account at the time payments begin.
- **Lump-Sum Benefit:** ORP monies cannot be distributed as a cash distribution payable to the participant as a single lump sum. However, a one-time, lump-sum payment of up to 36 months of the annuity is available from the ORP account at the time of retirement, in addition to a lifetime annuity. If the up-front lump sum is chosen, lifetime benefits are reduced accordingly (La. R.S. 11:929B).
- **Rollover:** The employee may roll over all or a portion of the ORP account balance to an Individual Retirement Account (IRA) or qualified retirement plan.

## ***Task Force Overview***

HR 169 requested that the Commissioner of Higher Education call the first meeting of the TRSL and ORP Task Force to take place no later than August 1, 2024, and that the Task Force submit a report of its findings to the House Committee on Retirement no later than 90 days prior to the start of the 2025 Regular Legislative Session (January 14, 2025). To meet these requirements, the Task Force met for the first time on July 31, 2024, and set a meeting schedule to conclude in December 2024.

Over that period of time, the Task Force members heard from Regents staff about retirement plan options available to faculty and staff at public Louisiana colleges and universities. The Task Force received presentations from Keith Brainard with the National Association of State Retirement Administrators, who discussed Southern states with ORP plans, and Kenneth Herbold, the actuary for the Louisiana Legislative Auditor, who discussed the calculation of the employer contribution, costs associated with plan changes, and the pros and cons of ORPs. Katherine Whitney, Executive Director of TRSL, provided a presentation on the history of the ORP and how the ORP works, including an explanation of the administrative fees associated with the ORP, and an overview of the TRSL defined benefit plan. Each of the three ORP vendors, TIAA-CREF, Voya Financial, and Corebridge Financial, gave a presentation on the services they provide for members.

Finally, the State Treasurer's Office shared information related to Social Security and ORP as well as the Windfall Elimination Provision (WEP) and Government Pension Offset (GPO)<sup>2</sup>. The Task Force then formulated and approved report recommendations after extensive discussions.

2 – Note that the WEP and GPO were repealed by the Social Security Fairness Act of 2023 which was signed into law by President Biden on January 5, 2024.



# Current Membership

Based on the 2024 actuarial valuation approved by the TRSL Board of Trustees on October 3, 2024, within higher education 16,480 active members participate in the DB plan and 6,922 active participants in ORP. The breakdown by system, along with total payroll and employer contribution amounts, is provided below.

## Employer Contribution Rates

The contribution amounts detailed below are based on the employer contribution rate. For both plans (DB and ORP), the employer contribution rate includes the unfunded accrued liability rate for that fiscal year. In Fiscal Year 2023-2024 (FY24), the shared UAL rate was 20.16%.

For ORP members, the employer contribution rate included the 6.2% rate discussed in the Plan Information section above. As a result of this, the employer contribution rate in FY24 was 26.4% of each ORP member’s salary.

For DB plan members, the employer contribution rate included the normal cost and administrative expense rate. The normal cost is the cost of benefits earned by current active employees that is allocated to the current year. For FY24, the normal cost for higher education employers was 2.788%. The administrative expense rate includes expenses associated with the operations of TRSL and is determined as a percentage of the projected payroll of all active members. The administrative expense rate for FY24 for higher education employers was 0.37%. For DB plan members, the employer contribution rate for higher education in FY24 was 23.36% of each DB member’s salary.

**Table 1.** Employer Contribution Rates.

FY24 Plan Expense Rates	ORP	DB
ORP Rate	6.2%	—
Normal Cost	—	2.788%
Administrative Expenses	—	0.37%
Shared UAL Expense	20.16%	20.16%
<b>FY24 Total</b>	<b>26.36%</b>	<b>23.32%</b>

Source: TRSL June 30, 2022 Actuarial Valuation and [TRSL Website](#)

**Table 2.** *Defined Benefit Plan Membership.*

System	Member Count	Total Payroll	Employer Contribution
Board of Regents	140	\$8,712,590	\$2,030,033
LSU System <sup>1</sup>	6,076	\$420,918,546	\$98,142,889
SU System <sup>2</sup>	1,396	\$80,431,348	\$18,759,832
UL System	5,797	\$303,888,679	\$70,806,062
LCTC System	3,071	\$152,025,020	\$35,421,830
<b>Total</b>	<b>16,480</b>	<b>\$965,976,183</b>	<b>\$225,160,647</b>

**Source:** TRSL, 2024

1 – LSU System includes University Laboratory School, Health Care Services Division, and Lallie Kemp

2 – SU System includes Southern Laboratory School

**Table 3.** *Optional Retirement Plan Membership.*

System	Member Count	Total Payroll	Employer Contribution
Board of Regents	56	\$4,488,942	\$1,185,081
LSU System <sup>1</sup>	3,695	\$363,816,480	\$96,047,671
SU System <sup>2</sup>	218	\$20,376,185	\$5,379,314
UL System	2,463	\$191,359,935	\$50,519,094
LCTC System	490	\$29,168,607	\$7,700,513
<b>Total</b>	<b>6,922</b>	<b>\$609,210,149</b>	<b>\$160,831,673</b>

**Source:** TRSL, 2024

1 – LSU System includes University Laboratory School, Health Care Services Division, and Lallie Kemp

2 – SU System includes Southern Laboratory School

As a result of Act 109 of the 2024 Regular Legislative Session, ORP members have the option to switch to the DB plan within TRSL. Since the law was enacted on June 30, 2024, TRSL has received 795 applications (as of December 31, 2024) from ORP members to join the DB plan.



# Recommendations

Over the course of its meetings, the Task Force discussed numerous recommendations and how each could impact employees who select ORP as well as employers. Based on the discussion and Task Force consensus, the TRSL and ORP Task Force offers the following recommendations to the House Committee on Retirement:

- **Provide ORP eligibility to certain employees within the Louisiana Community and Technical College System.**
  - Based on statutory language and TRSL interpretation of the law, employees of certain postsecondary institutions are unable to participate in ORP because the ORP law mentions “public institutions of higher education.” Some member institutions of LCTCS, including Central Louisiana Technical Community College, L. E. Fletcher Technical Community College, Northshore Technical Community College, Northwest Louisiana Technical Community College and SOWELA Technical Community College, are identified in law as “postsecondary institutions.”
  - This recommendation can be implemented through a legislative instrument to add “postsecondary institutions” to R.S. 11:921 and 925. In addition to that language revision, the systems named in the current law may be updated to reflect the four management boards that currently exist, along with the Board of Regents.
- **Increase the irrevocable decision timeframe, currently five years (Act 109 of the 2024 Regular Legislative Session), to seven years, to align with tenure decisions.**
  - Faculty who are newly hired in tenure-track positions educate students, produce research, and provide service; together these activities form the basis for promotion and the awarding of tenure. Based on the standard process, faculty typically know around the sixth year of employment whether they will be awarded tenure or not.
  - By increasing the decision timeframe from five years to seven years, faculty enrolled in the ORP plans will be able to decide on their future benefit based on their potential for promotion and tenure.
  - While this recommendation stems from a need to align retirement options to tenure decisions for faculty, this new proposed timeframe would be available to all ORP-eligible positions.
- **ORP membership participation in TRSL Board.**
  - During Task Force meetings, ORP members stated that there is no representation on the TRSL Board that directly advocates for them since they are ineligible for TRSL membership and cannot vote in board elections. As discussed during the meetings, since the implementation of the ORP in 1990 there has been no representation of ORP members on the TRSL Board.
  - Recommendation 1: Creation of an advisory committee of nine ORP members to provide information and feedback to the TRSL Board related to ORP terms, vendor selection, administrative fees, and investments, as well as regular updates to the ORP membership.
  - The advisory committee would include two members from each system (one faculty and one unclassified staff) selected by each of the system presidents and one member selected by the Commissioner of Higher Education to represent ORP members not employed by a college/university system.

- Recommendation 2: Through a legislative instrument, add a member to the TRSL Board who would be elected by active ORP members.
  - This member would have the same responsibilities, including fiduciary duties, as current members.
- **Increase employer contributions to ORP accounts.**
  - Since FY18, the employer contribution to the ORP account has been 6.2% of the employee's pay, based on R.S.11:927. A historical table of ORP rates is provided in Appendix F.
  - Based on information provided by NASRA during the September meeting, Louisiana ranks among the lowest of Southern states in employer contributions to ORP accounts. Notably, Louisiana is the only Southern state that does not contribute to Social Security, further highlighting the state's lag in retirement benefits for employees.
  - Recommendation 1: To ensure equitable and competitive retirement benefits for Louisiana's public employees, it is strongly recommended to amend Louisiana Revised Statute 11:927 to establish a minimum employer contribution rate equal to the employee's required contribution of 8%. This adjustment would not only align Louisiana with best practices in retirement funding but also enhance the state's ability to attract and retain top talent in a highly competitive job market. An equal employer contribution rate reflects a commitment to investing in employees' futures and provides a more sustainable path toward financial security in retirement.
  - Recommendation 2: The Constitutional amendment passed as Act 1 of the 2024 Third Extraordinary Session, to be voted on in March 2025 by the state populace, seeks to liquidate various trust funds and use the proceeds to make payments to TRSL's unfunded accrued liability (UAL), thus creating savings for employers.
  - It is recommended that any savings that are recognized (\$73M estimated presently) remain in the higher education budget and a portion of these savings be used by institutions to increase employer contributions to ORP accounts, making Louisiana more competitive among Southern states.
- **Request a legislative study of a phased retirement program.**
  - Institutions across the country offer faculty the ability to retire over time by decreasing workload. Task Force discussion focused on benefits such as institutional knowledge that would remain on campus for a period of time and junior faculty retention that could be achieved through potential promotions. In addition, this program may result in savings to the institutions since senior faculty typically have higher salaries than junior faculty even after promotions occur.
  - The recommendation suggests convening a group to study the feasibility of such a program in Louisiana, through which ORP and DB members who are full-time faculty could transition into full retirement while continuing to provide service to the institution/office.
  - The study should include the following representatives:
    - A human resources representative from each system
    - The chief financial officer, or designee, from each system
    - A faculty representative from each system
    - An academic affairs representative from each system
    - TRSL staff
    - An actuary from the Legislative Auditor's Office

- The group would consider the following areas within the request:
  - The structure of programs in other states
  - Eligibility requirements of a program in Louisiana
  - The time period for phased retirement
  - Salary and retirement benefits to be received during phased retirement
- **Revise TRSL membership eligibility for new hires to make joining TRSL optional under certain conditions.**
  - Currently, employees hired within a TRSL-eligible entity have the option only to select the DB plan or ORP.
  - The recommendation is to allow newly hired employees the option to participate in the retirement system. Optional membership would only be available to newly hired employees who are 60 or older at the time of employment or those 55 or older who have credit for at least 40 quarters in Social Security.
  - TRSL options would match the current statute (R.S. 11:44(7)(a)) for LASERS-eligible employees.
  - Employees who elect not to participate in TRSL would contribute to Social Security.
  - This eligibility would not apply to rehired retirees.

## Conclusion

HR 169 of the 2024 Regular Legislative Session created the ORP Task Force, which has spent five months reviewing state and national data to illuminate and investigate the retirement-related challenges that Louisiana’s public postsecondary institutions face in recruiting and retaining faculty and unclassified staff in a national market. Through a collaborative effort of the four systems, TRSL, and Regents, this report provides recommendations that can be implemented through rules, policies, and legislation.

# Appendix A

## HR 169

### ENROLLED

2024 Regular Session

HOUSE RESOLUTION NO. 169

BY REPRESENTATIVE BACALA

### A RESOLUTION

To establish a task force to study the Optional Retirement Plan within the Teachers' Retirement System of Louisiana in relation to the unclassified staff and faculty recruitment and retention crisis faced by Louisiana's public postsecondary education institutions and to report its findings to the House Committee on Retirement not later than ninety days prior to the convening of the 2025 Regular Session of the Legislature.

WHEREAS, higher education is facing a recruitment and retention crisis, and state public higher education officials have informed the legislature that current retirement options are limited and do not provide a flexible choice for unclassified staff and faculty and that a more flexible retirement option is needed to make Louisiana's public higher education institutions more competitive with other states, especially when seeking to retain or recruit individuals from among the limited pool within certain highly specialized disciplines; and

WHEREAS, the Legislature of Louisiana appreciates the leadership role of Louisiana public higher education institutions in accommodating Louisiana workforce needs through their programs and recognizes that because those programs often rely on industry-experienced faculty and staff; and

WHEREAS, the Legislature created the Optional Retirement Plan (ORP), a defined contribution plan within the Teachers' Retirement System of Louisiana (TRSL); the traditional TRSL plan is a defined benefit plan with a guaranteed pension, but the ORP is a defined contribution plan without a guaranteed pension, making the ORP unique among the plans available to public employees in Louisiana; and

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ENROLLED

WHEREAS, a participant in the defined contribution plan assumes all risk associated with the investment of his or her contributions and is not guaranteed a pension upon retirement or upon termination of employment prior to retirement, but rather, their individual retirement benefits are based on the value of the account at the time of the individual's retirement and solvency of the carrier; and

WHEREAS, TRSL participants have a lifetime benefit guaranteed by the state of Louisiana; ORP participants have no lifetime guarantee; eligible TRSL participants receive disability and survivor benefits; ORP participants do not receive disability or survivor benefits other than the value of their ORP account at the time of disability or death; and

WHEREAS, the ORP is within the Teachers' Retirement System of Louisiana, which has a board to represent interests of TRSL members; there is neither a board to represent interests of ORP participants nor a seat dedicated to ORP participants on the TRSL board; and

WHEREAS, although ORP participants do not receive a defined retirement pension, they are nevertheless subject to a reduction or elimination of any earned Social Security benefits through the Windfall Elimination Provisions and the Government Pension Offset; and

WHEREAS, the House of Representatives needs comprehensive, objective information on these and other aspects of the ORP to make informed decisions about possible adjustments to the laws providing for it.

THEREFORE, BE IT RESOLVED that the House of Representatives of the Legislature of Louisiana does hereby establish a task force to study the Optional Retirement Plan within the Teachers' Retirement System of Louisiana in relation to the unclassified staff and faculty recruitment and retention crisis faced by Louisiana's public postsecondary education institutions and to report its findings to the House Committee on Retirement not later than ninety days prior to the convening of the 2025 Regular Session of the Legislature.

BE IT FURTHER RESOLVED that the task force hereby established shall examine aspects of the ORP program, including but not limited to:

- (1) Provide ORP providers an opportunity to share industry best practices on individual savings and plan design.
- (2) How nonpension retirement plans are managed in other states.

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# Appendix A

## HR 169

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(3) Advantages and disadvantages associated with selection of the ORP.

(4) Information about what other states offer to their respective public postsecondary employees.

(5) The feasibility of allowing a participant in ORP to change their decision to participate in the ORP.

(6) Employer contribution rates for the defined benefit pension plans and ORP and the benefits accrued to the members.

(7) Differences, if any, in the definitions of "higher education" and "postsecondary education" as these terms are used in laws establishing institutions and interpreted by TRSL in the administration of retirement plans.

(8) Other issues the task force believes the legislature should be aware of.

BE IT FURTHER RESOLVED that the task force shall be comprised of fifteen members appointed as follows:

(1) The Board of Supervisors for the University of Louisiana System shall appoint three members, at least two of whom shall be Optional Retirement Plan participants and one of those shall be a faculty member in a hard-to-recruit research, scientific, or medical discipline.

(2) The Board of Supervisors of Louisiana State University and Agricultural and Mechanical College shall appoint three members, at least two of whom shall be Optional Retirement Plan participants and one of those shall be a faculty member in a hard-to-recruit research, scientific, or medical discipline.

(3) The Board of Supervisors of Southern University and Agricultural and Mechanical College shall appoint three members, at least two of whom shall be Optional Retirement Plan participants and one of those shall be a faculty member in a hard-to-recruit research, scientific, or medical discipline.

(4) The Board of Supervisors of Community and Technical Colleges shall appoint two members, at least one of whom shall be an Optional Retirement Plan participant.

(5) The Board of Regents shall appoint two members, at least one of whom shall be an Optional Retirement Plan participant.

(6) The board of trustees of the Teachers' Retirement System of Louisiana shall appoint two members, at least one of whom shall be an Optional Retirement Plan participant.

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# Appendix A

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ENROLLED

(7) The actuary for the legislative auditor shall serve as an ex-officio member.

BE IT FURTHER RESOLVED that the appointing authorities shall submit the names and contact information for their appointees, no later than July 1, 2024, to the commissioner of higher education, who shall call the first meeting of the task force no later than August 1, 2024.

BE IT FURTHER RESOLVED that at the first meeting, the members of the task force shall elect a chair and such other officers as it deems necessary; the chair shall call subsequent meetings.

BE IT FURTHER RESOLVED that the Board of Regents shall provide staff for the task force, the Legislative Auditor shall provide actuarial services requested by any member of the task force for any aspects discussed, and task force members shall serve without compensation and without reimbursement of expenses associated with participation or travel except that which they are entitled to from their employers.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES



# Appendix B

## Task Force Roster

Member	Seat Information
Dr. Philip Auter	University of Louisiana System
Dr. Vassil Roussev	University of Louisiana System
Dr. Erin Horzelski	University of Louisiana System
Dr. Keena Arbuthnot	Louisiana State University System
Sheantel Baker	Louisiana State University System
Dr. Parampreet Singh	Louisiana State University System
Dr. Cynthia Bryant	Southern University System
Dr. Edward Doomes	Southern University System
Dr. Luria Young	Southern University System
Gena Doucet	Louisiana Community and Technical College System
Jeffery "Jeff" Fleming	Louisiana Community and Technical College System
Matthew LaBruyere	Board of Regents
Carrie Robison	Board of Regents
Dr. Jason Fountain	Teacher's Retirement System of Louisiana
Kenneth "Trey" Roche	Teacher's Retirement System of Louisiana
Kenneth "Kenny" Herbold	Louisiana Legislative Auditor

# Appendix C

## TRSL Member Handbook



### What's inside...

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# Appendix C

## TRSL Member Handbook

### Prepare NOW for retirement LATER:

#### Register for Member Access

- TRSL's secure online Member Access allows you to view and update your account information.
- If you haven't registered for Member Access, visit [www.TRSL.org](http://www.TRSL.org) and follow the easy registration instructions.

#### Working members

- View annual statements
- Estimate your benefit with calculators that load your account information
- Update name, mailing address, and email address
- Apply for retirement

#### Retired members

- View benefit history
- View and print 1099-R
- Update email address
- Print income verification letter
- Request Social Security verification letter.

#### Keep your personal information current

- **Name change:** *Active Member Name Change Request* (Form 2NC)
- **Address Change:** *Change of Address Authorization* (Form 2AC)

#### Keep your beneficiary information current

- **Active members:** *Beneficiary Designation for Non-Retired Members* (Form 3)
- **Option 1 retirees:** *Change of Beneficiary for Option 1 Retiree* (Form 3A)

#### Submit required documents

- Submit birth certificates, Social Security cards, and the divorce documents requested on page 15 now, so we'll already have them when you're ready to retire.

#### Register for a TRSL workshop or webinar

- Register at [www.TRSL.org](http://www.TRSL.org) and get your questions answered.

#### Find more online @ [www.TRSL.org](http://www.TRSL.org)

- Find information, brochures, and forms to guide you through the process.
- **ASK TRSL:** [www.TRSL.org/ask\\_TRSL](http://www.TRSL.org/ask_TRSL)
- **Facebook:** *Teachers' Retirement System of Louisiana*
- **Twitter:** @TRSLonline
- **YouTube:** TRSLonline

# Appendix C

## TRSL Member Handbook

### How does my TRSL retirement plan work?

#### **You have a defined benefit retirement plan, often called a pension.**

Your TRSL benefit is paid to you for your entire life, and is calculated using three factors:

1. your years of TRSL service credit,
2. your final average compensation (FAC), and
3. a benefit factor (2.0% or 2.5%).

These three factors, multiplied together, total the maximum TRSL benefit that you are eligible to receive.

Your retirement income from TRSL is based on these factors, not on how much you contribute to your retirement or the balance in a retirement account.

#### **How is my retirement funded?**

Your retirement is funded by a percentage of your salary and contributions from your employer. Employee and employer contributions are transferred to TRSL and maintained in a trust fund. TRSL pools and invests the contributions. These contributions and the interest earned on TRSL investments pay for your future lifetime retirement benefits.

Most TRSL members do not participate in Social Security, which often makes TRSL their primary source of retirement income.

#### **How much do I contribute to my TRSL retirement?**

TRSL administers two retirement plans. Employee contribution rates for each plan are as follows:

- **REGULAR PLAN** – 8.0% of salary
- **PLAN B** – 5.0% of salary (also participates in Social Security)

# Appendix C

## TRSL Member Handbook

### What TRSL retirement plan am I in?

The plan you are in is determined by your position (and sometimes, where you are employed). Most TRSL members belong to the Regular Plan.

**REGULAR PLAN** includes most TRSL members, including teachers, administrators, etc.

**PLAN B** includes school food service employees in the following parishes: Allen, Assumption, Avoyelles, Cameron, Catahoula, Concordia, DeSoto, East Feliciana, Jefferson, Jefferson Davis, Lafayette, LaSalle, Morehouse, Orleans, Red River, St. Helena, St. John the Baptist, St. Mary, Washington, and West Feliciana. These members also participate in Social Security.

Each plan has slight differences in retirement eligibility requirements, employee contribution rates, and benefit computation methods.

**Unsure which plan you're in?** Log into your Member Access account through our website. If you aren't registered for Member Access, visit [www.TRSL.org](http://www.TRSL.org) and click on the Member Access link. Follow the easy instructions to complete a one-time registration.

*NOTE: Since 1983, another retirement plan administered by TRSL (School Lunch Plan A) has been closed and has stopped enrolling new members. Please contact TRSL for information about Plan A.*

### TRSL membership

If you become employed in a position which would normally require you to enroll in another Louisiana public retirement system, you may be eligible to remain in TRSL. Under state law, you can elect to retain membership in TRSL if you meet all of these criteria:

- You have a minimum of five years of TRSL service credit.
- Your new position is with a Louisiana public agency and is not covered by the Parochial Employees' Retirement System of Louisiana or the Clerks' of Court Retirement and Relief Fund.

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## TRSL Member Handbook

If you decide to remain in TRSL instead of joining another retirement system, you must make an irrevocable election to retain your TRSL membership by completing and submitting to TRSL an *Election to Retain Membership* (Form 2R) within 60 days of your new employment.

### Why retain TRSL membership?

Retaining membership means that you will continue to accrue service credit toward retirement eligibility with your same retirement system. If you join another retirement system instead of retaining membership in TRSL, you will become a new member of that system.

All of your years in TRSL will not count toward retirement eligibility or benefits unless you actuarially transfer your service credit to your new retirement system or establish a reciprocal recognition of service credit between both systems.

If you are considering changing positions, which would make you eligible for membership in another Louisiana public retirement system, we urge you to contact TRSL. You may be eligible to retain your TRSL membership if you meet the criteria listed on page 5.

### Optional programs

Several optional programs are available that can help you attain your financial goals:

- **Deferred Retirement Option Plan (DROP)**
- **Initial Lump-Sum Benefit (ILSB)**
- **Optional Retirement Plan (ORP)** — *for unclassified employees in higher education*

It is important to review these programs to see if they are right for you and whether you meet eligibility requirements. For more information, visit [www.TRSL.org](http://www.TRSL.org).



#### Were you an ORP participant?

If you have service credit in the defined benefit plan that was earned prior to joining the Optional Retirement Plan (ORP), that service credit can only be used to calculate your benefit. Generally, pre-ORP service credit does not count toward eligibility for retirement, disability, or survivor benefits. ORP participation time does not count toward service credit in the defined benefit plan and cannot be purchased.

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## TRSL Member Handbook

### What will my monthly retirement benefit be?

Your lifetime retirement benefit is calculated using a formula set by state law. This formula calculates the maximum monthly retirement benefit for which you are eligible, and is based upon three factors: (1) your TRSL service credit, (2) final average compensation (FAC), and (3) a benefit factor of 2.0% or 2.5%.

BENEFIT FORMULA	EXAMPLE
Years of Service Credit	30 Years
×	×
Final Average Compensation (FAC)	\$58,000 FAC
×	×
Benefit Factor (2.0% or 2.5%)	2.5% Benefit Factor
=	=
Maximum Retirement Benefit	\$43,500 (\$3,625/month)

### What is service credit?

Service credit is the amount of time you work and contribute to TRSL. It can also include any of your unused sick and/or annual leave. TRSL converts your unused sick and/or annual leave to service credit at the time you retire. **These types of leave cannot be used to attain eligibility for retirement.**

#### How does TRSL use service credit?

TRSL uses service credit for two purposes: (1) to determine when you are eligible to retire, and (2) to calculate your retirement benefit.

For many members, the amount of service credit they have for retirement eligibility and benefit computation is the same. For some, however, the amounts may be different. This can happen when a member works part-time or takes sabbatical leave.

You can see how much service credit you have for retirement eligibility and benefit computation purposes by reviewing your TRSL account online through Member Access at [www.TRSL.org](http://www.TRSL.org).



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## TRSL Member Handbook

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### *How do I earn service credit?*

- You earn one year of service credit for each full year worked.
- You cannot earn more than one year of service credit in a 12-month period that begins July 1 and ends June 30.
- If you do not work a full year, your service credit for that year will likely be based on a percentage of the actual salary paid to you, divided by what you would have earned if you had worked the full year.
- In most cases, if you go on leave without pay (LWOP), you will not earn a full year of service credit.
- You can increase your service credit through a purchase, transfer, or reciprocal recognition agreement. For more information about purchasing service credit, see our handbook *Purchases and Transfers of Service Credit*, available at [www.TRSL.org](http://www.TRSL.org).

### *What if I work part time?*

Members with part-time or sabbatical service credit may receive full credit for retirement eligibility purposes, but only partial service credit for benefit computation purposes. These members may find they are eligible for retirement or DROP participation earlier than expected, but their benefits may be less than anticipated.

Members with part-time service or sabbatical leave (especially those nearing retirement or DROP participation eligibility) should contact TRSL to have their records verified.

### **What is final average compensation (FAC)?**

The FAC is the average of your highest years of salary consecutively earned. TRSL looks at your entire salary history to find the three or five years of highest consecutive earnings to calculate your FAC, based upon when you first became a member of one of Louisiana's four state public retirement systems: TRSL, State Employees, School Employees, or State Police.

- **Three-year FAC:** Used for individuals who first joined one of the four state retirement systems *prior to* January 1, 2011
- **Five-year FAC:** Used for individuals who first joined one of the four state retirement systems *on or after* January 1, 2011

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State law places a 10% or 15% salary cap in each of the years used to determine your FAC.

- **10% salary cap:** Used for individuals who first joined one of the four state retirement systems *prior to* January 1, 2011
- **15% salary cap:** Used for individuals who first joined one of the four state retirement systems *on or after* January 1, 2011

The salary cap does not apply when the cap is exceeded solely because of a legislative act or a system-wide raise for cities, parishes, and colleges or universities.

To test for a cap on salary increases in the first year of earnings, TRSL requires a base year of salary. The base year is the year immediately preceding your three or five highest years of salary consecutively earned.

*NOTE: There is also a 25% limit on salary increases for the 12 months during which a classroom teacher changes employment to that of a classroom teacher in another parish.*

### Does overtime count toward my FAC?

Yes, it does. Overtime is considered a part of your salary for retirement purposes. This includes differential pay, contract pay, and grants paid to a TRSL member, unless those earnings are received because of employment normally eligible for a different retirement system.

### What is a benefit factor?

This is a percentage used to calculate your retirement benefit. Your retirement plan and the date you joined TRSL determine which benefit factor will be used to compute your retirement benefit.

Retirement Plan	Benefit Factor
Regular Plan: <i>Joined prior to July 1, 1999*</i>	2.0% or 2.5%
Regular Plan: <i>Joined on or after July 1, 1999</i>	2.5%
Plan B	2.0%

\*For Regular Plan members who joined TRSL prior to July 1, 1999, the benefit factor (2.0% or 2.5%) is determined by age and years of service.

*NOTE: DROP/ILSB benefit factors and eligibility may differ. See our DROP Handbook and ILSB brochure for more information.*

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## TRSL Member Handbook

### Annual member statements

Member statements detail the salaries, contributions, and service credit reported by your employer(s) for each fiscal year, in addition to your accumulated funds and total service credit. Members with at least five years of TRSL service credit will also see a retirement benefit estimate based upon employment information on record.

Annual member statements are available in August through TRSL's secure online Member Access.

***Carefully check all of the information on your statement, including your home address and designated beneficiary.***

#### ***What do I do if my member statement is incorrect?***

An uncorrected error could affect your future retirement benefit. If you believe the information on your statement is inaccurate, contact your employer and ask them to submit corrections to TRSL.

- Your employer has three years to correct any errors in salary reported to TRSL by paying the correct amount of employee and employer contributions plus interest. So it's important to *notify them as soon as you notice any discrepancies* in salary, service credit, or contributions.
- For any corrections to earnings or salary made more than three years after a contribution report is due, TRSL will require that the actuarial cost of the service credit be paid by the responsible parties (which may include you and/or your employer).

Feel free to contact TRSL about any problem that cannot be resolved by your employer.

### ***Appeals***

You can file an appeal if you feel your rights under state law and/or the policies of TRSL have been violated. It is the duty of the TRSL Board of Trustees to hear such appeals and issue timely written decisions in these cases. Appeals can be made in writing to:

**TRSL Board of Trustees  
P.O. Box 94123  
Baton Rouge, LA 70804-9123**

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## TRSL Member Handbook

### Choosing a retirement option

Once you've calculated the maximum retirement benefit to which you are eligible, you will need to decide how much you and your beneficiary (if you choose) will receive each month. This is done by selecting a retirement option.

When you enter DROP or retire, you will select, on a notarized affidavit, one retirement option from among eight different options. The following tables list each retirement option and the benefit information for you and your beneficiary(ies).

Retirement Option	Member Benefit	Beneficiary Benefit
Maximum Option*	Member receives largest monthly benefit possible.	None

\*All monthly benefits cease at member's death. Only the amount of member contributions that have not been paid out in monthly benefits or in DROP deposits and interest is due the member's estate.

Option 1*	Member receives a monthly benefit slightly less than Maximum Option. Age at retirement is one factor upon which the reduction is based.	More than one beneficiary can be designated, and member/retiree can change it at any time.
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\*Beneficiary receives remaining balance of member's contributions (if any) in one lump-sum payment. Option 1 cannot be selected if member participates in Initial Lump-Sum Benefit (ILSB).

Under the next six benefit options, only one beneficiary can be named and that beneficiary can never be changed, even if the beneficiary dies before the member. These options provide a retirement benefit that is actuarially reduced from the Maximum Option benefit. Reductions are based on your age at retirement and the age of your named beneficiary.

Designated beneficiaries of retirees receive a retirement benefit from TRSL based upon the retirement option chosen by the retiree at the time he or she retired or entered DROP. *(If the designated beneficiary of a retiree is someone other than the spouse, the election of the retirement beneficiary will be voided if there are minor children.)*

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Retirement Option	Member Benefit	Beneficiary Benefit
<b>Option 2</b>	Member receives an actuarially reduced monthly benefit.	Beneficiary receives same lifetime benefit member received.
<b>Option 2A (Pop Up)*</b>	Member receives a monthly benefit slightly less than Option 2.	Beneficiary receives same lifetime benefit member received.
<b>Option 3</b>	Member receives a monthly benefit greater than Option 2 or 2A benefit.	Beneficiary receives lifetime benefit equal to ½ of benefit amount member received.
<b>Option 3A (Pop Up)*</b>	Member receives a monthly benefit greater than Option 2 or 2A benefit but less than Option 3 benefit.	Beneficiary receives lifetime benefit equal to ½ of benefit amount member received.
<b>Option 4</b>	Member receives a reduced monthly benefit based upon amount member designates for beneficiary.	Beneficiary receives lifetime benefit designated by member, not to exceed the Option 2 benefit amount.
<b>Option 4A (Pop Up)*</b>	Member receives a reduced monthly benefit based upon amount member designates for beneficiary.	Beneficiary receives lifetime benefit designated by member, but not to exceed the Option 2 benefit amount.

*\*If beneficiary dies before member, the member's benefit "pops up" to Maximum Option. However, a new beneficiary cannot be named.*

**Annual COLA Option (ACO):** An additional retirement option provides a retiring member a self-funded, guaranteed annual 2.5% cost-of-living adjustment (COLA) by accepting an actuarially reduced retirement benefit. For more information, see our brochure *Annual COLA Option (ACO)* at [www.TRSL.org](http://www.TRSL.org).

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## TRSL Member Handbook

### When can I retire?

TRSL members must meet certain age and service credit requirements to retire. Eligibility requirements are based upon the plan you are in and when you first became a member of one of Louisiana's four state public retirement systems: TRSL, State Employees, School Employees, or State Police.

DROP/ILSB benefit factors and eligibility may differ. Please see TRSL's *DROP Handbook* and *ILSB brochure* for more information.

#### REGULAR PLAN: Retirement eligibility

In the TRSL Regular Plan, eligibility for retirement is determined by the date you joined TRSL. Refer to the membership dates below to find the retirement eligibility criteria that apply to you.

Membership prior to July 1, 1999	
2.0% benefit factor	<ul style="list-style-type: none"><li>At least age 60 with at least 5 years of service credit*, or</li><li>Any age with at least 20 years of service credit*</li></ul>
2.5% benefit factor	<ul style="list-style-type: none"><li>At least age 65 with at least 20 years of service credit**, or</li><li>At least age 55 with at least 25 years of service credit, or</li><li>Any age with at least 30 years of service credit</li></ul>
Membership between July 1, 1999 - December 31, 2010	
2.5% benefit factor	<ul style="list-style-type: none"><li>At least age 60 with at least 5 years of service credit*, or</li><li>At least age 55 with at least 25 years of service credit, or</li><li>Any age with at least 20 years of service credit* (actuarially reduced), or</li><li>Any age with at least 30 years of service credit</li></ul>
Membership between January 1, 2011 - June 30, 2015	
2.5% benefit factor	<ul style="list-style-type: none"><li>At least age 60 with at least 5 years of service credit*, or</li><li>Any age with at least 20 years of service credit* (actuarially reduced)</li></ul>
Membership on or after July 1, 2015	
2.5% benefit factor	<ul style="list-style-type: none"><li>At least age 62 with at least 5 years of service credit*, or</li><li>Any age with at least 20 years of service credit* (actuarially reduced)</li></ul>

\*Excludes military service purchased after September 10, 1982

\*\*Excludes any military service

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## TRSL Member Handbook



### What does actuarially reduced mean?

Retiring with 20 years of service credit is considered an early retirement. Therefore, the retirement benefit is reduced based upon the number of years it would have taken you to reach the next retirement eligibility criteria (regular retirement). The greater the number of years to regular retirement, the greater the actuarial reduction will be.

*NOTE: Early retirement for those who joined TRSL prior to July 1, 1999, is calculated with a lower 2.0% benefit factor.*

### PLAN B: Retirement eligibility

Plan B includes school food service employees who work in parishes listed on page 5. Plan B members also participate in Social Security.

Retirement eligibility for Plan B is determined by the date you joined TRSL. Refer to the membership dates below to find the retirement eligibility criteria that apply to you.

Membership prior to July 1, 2015	
2.0% benefit factor	<ul style="list-style-type: none"><li>• At least age 60 with at least 5 years of service credit*, or</li><li>• At least age 55 with at least 30 years of service credit</li></ul>
Membership on or after July 1, 2015	
2.0% benefit factor	<ul style="list-style-type: none"><li>• At least age 62 with at least 5 years of service credit*, or</li><li>• Any age with at least 20 years of service credit*, (actuarially reduced)</li></ul>

*\*Excludes military service purchased after September 10, 1982*



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### How do I apply for retirement?

You can apply for retirement as early as six months before your desired date of retirement. Please complete all purchases, transfers, and reciprocals of service credit before your retirement date.

(See our handbook, *Purchases and Transfers of Service Credit*, for more information about purchasing or transferring service credit.)

#### Apply online!

The easiest way to apply for retirement is online through TRSL's Member Access. If you aren't registered for Member Access, visit [www.TRSL.org](http://www.TRSL.org) and follow the easy instructions.

#### Or complete and submit the following forms:

- *Application for Service Retirement, ILSB, or DROP* (Form 11)  
-If terminating employment after DROP, complete Form 11H.
- *Direct Deposit of Benefits* (Form 15D)
- *Withholding Certificate for Periodic Pension or Annuity Payments* (Form W-4P)  
-Form W-4P is not needed for the Form 11 DROP application.

#### Copies of other documents you'll need to submit

Please do not submit originals.

- Social Security cards (member and beneficiary/ies)
- Birth certificates (member and beneficiary/ies)
- Marriage license to current spouse
- Death certificate, if spouse is deceased
- If you have ever been divorced, attach a certified copy of all divorce judgments, judgments of termination of community property, or judgments of separation of property. Also, include a certified copy of all domestic relations orders or judgments of community partition, if applicable. If your current marital status is "divorced," an *Affidavit of Retirement Option Election* (Form 11E) will be sent to you once we receive your divorce related documents.

For a list of other acceptable records in place of a birth certificate, refer to the *Retirement Application Checklist* on the "Brochures" page of [www.TRSL.org](http://www.TRSL.org). If you meet eligibility requirements for retirement, TRSL will send you an *Affidavit of Retirement Option Election* (Form 11E or Form 11E-5) so you can select a retirement option.



**REMEMBER: Write your name and full Social Security number on each document you submit to TRSL.**

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## TRSL Member Handbook

TRSL recommends that you coordinate your retirement date with your employer and inform TRSL of any change before cashing or depositing a retirement benefit check. Once you cash or deposit (includes direct deposit) a benefit check, you are retired as of the effective date of the retirement application, and the retirement cannot be canceled.



### When will I get my first retirement check?

By law, TRSL can issue your initial retirement payment only after a minimum 30-day waiting period from your date of retirement.

Retirement benefit payments, including estimated benefit payments, are made on the first of each month, pending completion of the minimum 30-day waiting period. TRSL generally begins paying estimated benefits after the properly executed retirement option affidavit and completed *Direct Deposit of Benefits* (Form 15D) are returned to TRSL by the payroll deadline, which is usually the third week of the month. The first retirement payment will be a paper check that will be mailed to your home address. State law requires TRSL to make subsequent payments by direct deposit. Your monthly retirement payments are based on the retirement option you choose. See pages 11-12 for information about benefit options.

*EXAMPLE: If your retirement date is June 6, the benefit can be set up for the August 1 payroll as long as TRSL receives the necessary forms by the first week of July.*

### What is an estimated benefit payment?

Estimated benefit payments are payments you will receive from TRSL until your employer verifies all of the information TRSL needs to calculate your retirement benefit, including unused sick and annual leave. These payments are calculated based on information TRSL currently has on file, which is subject to change as determined by your employer. Until TRSL receives verification from your employer, you will receive monthly estimated benefit payments.

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## TRSL Member Handbook

### When will my benefit be finalized?

TRSL will finalize your benefit once all required information is received from you and your employer(s). Until that time, you will receive an estimated benefit.

#### *About estimated benefit payments:*

- Once your benefit is finalized, TRSL will retroactively pay you additional retirement benefits due, if any, going back to your date of retirement.
- Retroactive payments are paid in the month the final benefit is calculated, prior to the finalized benefit being issued.

### When will I have access to my retirement benefits made by direct deposit?

Benefits are made available for deposit directly into your checking or savings account on the first of the month. However, when the first of the month falls on a weekend or a holiday, some financial institutions post the deposit to your account the next business day.

**Changing banks?** To change your banking institution and/or account information, submit a new direct deposit form with your new financial institution's information. Direct deposit forms for regular retirement benefits and DROP withdrawals are available at [www.TRSL.org/forms](http://www.TRSL.org/forms).

### Can I cancel my retirement application?

You can cancel your retirement application by sending TRSL a signed and dated written request by mail, email, or fax.

*Remember, once a retirement benefit payment has been cashed (or directly deposited), you are considered retired and cannot cancel your application or change your retirement date.*

# Appendix C

## TRSL Member Handbook



### How do I get an estimate?

You can create a benefit estimate with TRSL's retirement calculators, pre-loaded with your information. Just log into TRSL's secure Member Access to get started.

Or, complete and submit to TRSL a *Benefit Estimate Request* (Form 10), available at [www.TRSL.org](http://www.TRSL.org).

*NOTE: Members with at least five years of TRSL service credit will see a retirement benefit estimate on their annual member statement. (See Page 10)*

### Can I go back to work after retirement?

Once you retire, reemployment in a position eligible for TRSL membership will be subject to the state's return-to-work laws. For more information, please see our brochure, *Returning to Work after Retirement* or visit [www.TRSL.org/rtw](http://www.TRSL.org/rtw).

# Appendix C

## TRSL Member Handbook

### What happens to my sick & annual leave?

#### Sick leave

Sick leave is a benefit of employment, and is subject to the authority of your employing agency. However, **unused** sick leave is an important part of your retirement because it can increase your monthly benefit when converted to service credit.

TRSL converts your unused sick leave to service credit after you have submitted an official application for retirement and your final benefit is calculated. For more information, see our brochure *Sick Leave & Conversion to Service Credit* at [www.TRSL.org](http://www.TRSL.org).

#### *What you should know about sick leave:*

- Unused sick leave cannot be used to attain eligibility for retirement. Eligibility must first be attained; then unused sick leave credit is used to calculate the final amount of your retirement benefit.
- The amount of unused sick leave that can be used to compute your benefit depends on when the sick leave was earned. Different laws govern sick leave credit based on when the leave was earned:
  - » On/before June 30, 1988
  - » Between July 1, 1988 and June 30, 1990; and
  - » On/after July 1, 1990.
- The amount of sick leave that an employer allows a member to accumulate may be different from the amount state law will allow for retirement benefit computation credit.
- At its discretion, your employer may pay you up to 25 days of unused sick leave at your daily rate of pay upon retiring or entering DROP.

# Appendix C

## TRSL Member Handbook

### Annual leave

#### *For state employees*

Employees of Louisiana state agencies, colleges, universities, community colleges, and technical colleges may receive credit for unused annual leave at no cost, if they were first eligible to retire by June 30, 1990.

The formula for computing unused annual leave is as follows: divide the annual leave days remaining by the days of the contract to determine the percentage of the year for retirement credit.

Unused annual leave can be converted to service credit for use in computing your retirement benefit; it cannot be used to attain retirement eligibility.

#### *What you should know about annual leave:*

- Members who were first eligible to retire after June 30, 1990, can convert unused annual leave earned after that date to service credit by purchasing the leave at actuarial cost.
- For a member to obtain credit for unused annual leave, TRSL must receive official certification of the member's accrued annual leave for which an attendance record was maintained by the employer.
- Members who earn annual leave (usually 12-month employees) are usually paid for 300 hours or 37.5 days of annual leave by their employers upon termination of employment. The number of days for which a member is paid is deducted from the number of days certified as unused by the employer.

#### *For school board employees*

Employees of school boards are eligible to receive credit for unused annual leave if it is purchased at actuarial cost. This leave must have accrued under established leave regulations, and an employee attendance record must have been maintained by the employer.

School board employees are eligible to purchase unused annual leave for which they are not entitled to payment.

At its discretion, the employer can pay up to 50% of the purchase price to convert unused annual leave to service credit. However, if the employer makes such a payment for one employee, it must do the same for all employees.

# Appendix C

## TRSL Member Handbook

### REGULAR PLAN

#### KEY PLAN PROVISIONS

Membership	Most TRSL members are in the Regular Plan which includes those employed in any of the classifications defined by law as a “teacher.”
Contribution Rate	8.0% of salary
Retirement Eligibility (see page 13)	<p>There are different eligibility requirements for members who joined TRSL:</p> <ul style="list-style-type: none"><li>• prior to July 1, 1999;</li><li>• between July 1, 1999 - December 31, 2010;</li><li>• between January 1, 2011 - June 30, 2015; and</li><li>• on or after July 1, 2015.</li></ul>
Benefit Formula (see page 7)	$\begin{array}{c} \text{Years of service} \\ \times \\ \text{final average compensation (FAC)} \\ \times \\ \text{benefit factor (2.0\% or 2.5\%)} \end{array}$
Disability Retirement	Members can apply for disability retirement if they acquire a permanent disability while actively employed and meet all eligibility requirements. See our <i>TRSL Disability Retirement</i> handbook for more information.
Survivor Benefit	The spouse and minor children of a member may be eligible for survivor benefits if the member dies while actively employed and had at least five years of TRSL service credit. See our handbook, <i>Death and Survivor Benefits</i> .



# Appendix C

## TRSL Member Handbook

### PLAN B

#### KEY PLAN PROVISIONS

Membership	Includes school food service employees who work in the 20 parishes that have not withdrawn from Social Security coverage. See page 5 for a list of Plan B parishes.
Contribution Rate	5.0% of salary. <i>NOTE: Plan B members also contribute to the old-age portion of Social Security and become eligible for unreduced Social Security benefits when reaching the required age for Social Security retirement.</i>
Retirement Eligibility (see page 14)	There are different eligibility requirements for members who joined TRSL: <ul style="list-style-type: none"><li>• prior to July 1, 2015</li><li>• on or after July 1, 2015.</li></ul>
Benefit Formula	$\begin{array}{c} \text{Years of service} \\ \times \\ \text{final average compensation (FAC)} \\ \times \\ 2.0\% \text{ benefit factor} \end{array}$
Disability Retirement	Members can apply for disability retirement if they acquire a permanent disability while actively employed and meet all eligibility requirements. See our <i>TRSL Disability Retirement</i> handbook for more information.
Survivor Benefit	The spouse of a member may be eligible to receive survivor benefits if the member dies while actively employed and had at least 20 years of TRSL service credit. Social Security pays minor child benefits. See our handbook, <i>Death and Survivor Benefits</i> .

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## TRSL Member Handbook

**Questions about  
your retirement?**

**We're here to help!**

**Physical address:**  
8401 United Plaza Blvd, Ste 300  
Baton Rouge LA 70809-7017





**Mailing address:**  
PO Box 94123  
Baton Rouge LA 70804-9123


**Telephone:** 225-925-6446  
**Toll free (outside Baton Rouge area):**  
1-877-ASK-TRSL (1-877-275-8775)

**Questions:** [www.AskTRSL.org](http://www.AskTRSL.org)  
**Web:** [www.TRSL.org](http://www.TRSL.org)

Facebook | X | YouTube  
@TRSLonline

LinkedIn:  
*Teachers' Retirement System  
of Louisiana*

 **TRSL** Teachers' Retirement  
System of Louisiana

# Appendix D

## ORP Handbook



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## ORP Handbook

### What is the ORP?

The ORP (Optional Retirement Plan) is a defined contribution plan, under Internal Revenue Code §401(a), in which account holders direct their own investments through private carriers.

This alternative plan is available to academic and unclassified employees of Louisiana colleges, universities, community colleges and constitutionally established boards that manage institutions of higher education.

After joining the ORP, a participant can make a one-time choice to enroll in the TRSL defined benefit plan. The windows for making this decision are set by state law.

# Appendix D



## ORP Handbook

### Am I eligible?

Academic and unclassified employees of Louisiana colleges, universities, and community colleges can participate in the ORP. The ORP is also available to employees of the following boards:

- Board of Regents
- Board of Supervisors for the University of Louisiana System
- Board of Supervisors for the Louisiana State University and Agricultural and Mechanical College
- Board of Supervisors of Southern University and Agricultural and Mechanical College
- Board of Supervisors for the Louisiana Community and Technical College System
- Any other constitutionally established board that manages institutions of higher education

### Who are the current ORP carriers?

Current ORP carriers:		Carrier websites
	Voya Life Insurance & Annuity Company	<a href="https://trsl.beready2retire.com/">https://trsl.beready2retire.com/</a>
	Teachers Insurance and Annuity Association	<a href="http://www.tiaa.org/louisianaorp">www.tiaa.org/louisianaorp</a>
	Corebridge Financial	<a href="https://corebridgefinancial.com/rs/trsl">https://corebridgefinancial.com/rs/trsl</a>



ORP participants can change carriers at anytime by submitting the *Application for Optional Retirement Plan or Change of Carrier (Form 16)*.

# Appendix D

## ORP Handbook



### How do I join the ORP?

If you decide to enroll in the ORP, you will need to complete TRSL's *Application for Optional Retirement Plan or Change of Carrier* (Form 16). Eligible employees can enroll in the ORP at any point before earning five years of TRSL service credit.

- If the election is made within 60 days of employment, both employee and employer contributions transfer to the ORP account.
- If the election is made after 60 days but before earning five years of TRSL service credit, only employee contributions transfer to the ORP account.

### How does the ORP work?

An ORP account is owned by the participant, and there is no waiting period to join the plan. ORP participants are 100% vested from the date of enrollment.

The ORP participant selects which ORP carrier to invest with. Employer and employee contributions are invested by the designated ORP carrier in the investment options chosen by the participant.

The performance of the participant's investments determines the retirement benefit due. ORP carriers provide projections of possible (not guaranteed) benefits.



# Appendix D

## ORP Handbook



### How are contributions credited?

The employee's contribution is 8.0% of salary, less a 0.05% administrative fee to TRSL. The employer contribution is determined by employer type.

#### Higher education employers:

The employer contribution rate is 6.2%. However, higher education boards created by Article VIII of the Louisiana Constitution can establish a rate above 6.2% by board resolution.

*NOTE: Any rate established by board resolution is applicable to each board's employees and the employees of each institution and agency under its supervision and control, including laboratory schools.*

#### Non-higher education employers:

The employer contribution rate is 6.2%.

# Appendix D

## ORP Handbook

### What are my retirement options under the ORP?

An ORP participant can choose to retire and receive benefits at any time after termination of all employment in public education in Louisiana. At a participant's death, the ORP account is payable to the beneficiary(ies) in a lump sum or as an annuity. Benefits payable to ORP participants or their beneficiaries are the sole liability and responsibility of the ORP carrier.

Payment options for ORP balances*	
Lifetime Benefit	Receive a lifetime (or joint and survivor lifetime) benefit with annuity payments based on the entire balance in the ORP account at the time payments begin.
Lump-Sum (Initial) Benefit	The ORP cannot be distributed as a cash distribution payable to the participant or a single lump sum. However, a one-time, lump-sum payment of up to 36 months of the annuity is available from the ORP account at the time of retirement in addition to a lifetime annuity. If the up-front, lump sum is chosen, lifetime benefits would be reduced accordingly (La. R.S. 11:929B).
Rollover	Roll over all or a portion of the ORP account balance to an Individual Retirement Account (IRA) or qualified retirement plan.

*\*Annual disbursements must be an amount sufficient to satisfy federally required minimum distributions.*



All payment options/distributions must be approved by your ORP carrier.



# Appendix D

## ORP Handbook

### Electing to leave the ORP and join the TRSL defined benefit plan

Eligible active, contributing ORP participants can make an irrevocable election to leave the ORP and join the TRSL defined benefit plan by submitting the *Election to Join TRSL after ORP Participation* (Form 2TR) to TRSL. With this election, the participant will join the pension system as a new member in the 2015 Plan. For more information about the 2015 Plan, visit [www.TRSL.org](http://www.TRSL.org).

There is a limited window of opportunity for leaving the ORP in order to join the TRSL defined benefit plan. Your window depends on when your ORP eligibility began. You also must meet other eligibility requirements.

#### What's my deadline for making the election?

##### First ORP-eligible employment was before August 1, 2020:

- ☒ Current ORP participant
- ☒ Active and contributing as of June 2024

##### Deadline for TRSL to receive election request:

June 30, 2025



##### First ORP-eligible employment was on/after August 1, 2020:

- ☒ Current ORP participant
- ☒ Active and contributing at time of election

##### Deadline for TRSL to receive election request:

At any time within five years of first ORP-eligible employment. Your deadline could be as early as July 31, 2025.



# Appendix D

## ORP Handbook



### When will my new election be effective?

#### One-year window

- If TRSL receives the completed *Election to Join TRSL after ORP Participation* (Form 2TR) on or before December 31, 2024: ORP participation will end January 31, 2025, and enrollment in the TRSL defined benefit plan will begin prospectively on February 1, 2025.
  - If TRSL receives the completed Form 2TR after December 31, 2024: ORP participation will end on the last day of the month following the month in which TRSL receives the completed election form. Enrollment in the TRSL defined benefit plan will begin prospectively on the first day of the month following the end of ORP participation.
- Example:** If TRSL receives a completed, signed Form 2TR on March 12, 2025, the ORP contributions will cease on April 30, 2025, and TRSL membership and contributions will begin on May 1, 2025.

#### Five-year window

- ORP participation will end on the last day of the month following the month in which TRSL receives the completed *Election to Join TRSL after ORP Participation* (Form 2TR). Enrollment in the TRSL defined benefit plan will begin prospectively on the first day of the month following the end of ORP participation.
- Example:** If TRSL receives a completed, signed Form 2TR on November 10, 2024, the ORP contributions will cease on December 31, 2024, and TRSL membership and contributions will begin on January 1, 2025.

# Appendix D

## ORP Handbook

### FREQUENTLY ASKED QUESTIONS about joining the defined benefit plan

#### How can I make this election?

Use Form 2TR, which is available from your employer. This form must be completed by you and your employer within the time limit set by state law. See table on page 8 for deadlines.

#### Who is not eligible for TRSL?

Anyone whose position is part-time, seasonal, or temporary

#### If I join TRSL, when will I be eligible to retire?

You can retire at age 62 with at least 5 years of service, or at any age with at least 20 years of service (actuarially reduced).

#### I was in the TRSL defined benefit plan before joining the ORP. What happens to my pre-ORP service credit balance that I left with TRSL?

If you left contributions with TRSL and did not roll them over to your ORP account, that service credit may be used to increase your monthly benefit but it cannot be used to attain eligibility for retirement. Pre-ORP service credit also will not count toward eligibility for disability or survivor benefits.

#### Can I transfer my ORP account into TRSL?

No, the ORP account will always remain separate from your TRSL pension. ORP funds cannot be transferred into TRSL and TRSL service credit cannot be given for your ORP participation time. You will continue to be able to manage the funds in your ORP account, but no new contributions can be made to your ORP account. You can receive distributions from your ORP account once you retire from the defined benefit plan or terminate all TRSL-eligible employment.

#### Can I refund my ORP contributions and use them to purchase service credit in the TRSL defined benefit plan?

No. State law does not permit this.

# Appendix D

## ORP Handbook



### TRSL or the ORP: Which one?

The decision to join the ORP is irrevocable once your election window provided by La.R.S.11:932 expires. You should look at your career expectations carefully and realistically before deciding whether to enroll in TRSL or the ORP.

For more information on the differences between the two plans, refer to the comparison charts on page 12.

#### Questions to ask the SSA:

"At what age can I receive my Social Security benefit and how much will it be?"

"What is the early retirement SS benefit (the amount before age 62)?"

"Are there any earnings limits for Social Security while I am still working and paying into TRSL?"

"Do I qualify for exceptions to QDRO?"

"If QDRO or WEP does apply, how much will my SS be?"

"Can I benefit from Social Security if I am already receiving Social Security benefits from another employer?"

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### Social Security

If you are also eligible for Social Security benefits from other employment, your Social Security benefit may be reduced according to federal regulations regardless of whether you participate in TRSL or the ORP.

For more information, see our brochure *Social Security & TRSL Benefits* at [www.TRSL.org](http://www.TRSL.org).



# Appendix D

## ORP Handbook

### Comparison of benefit features

#### Plan type

<b>TRSL</b>	<b>Defined benefit plan:</b> Monthly pension determined by years of service, highest five-year average annual salary, and a benefit factor of 2.5%.
<b>ORP</b>	<b>Defined contribution plan:</b> Retirement benefit determined by contributions and investment performance.

#### Contributions

<b>TRSL</b>	Contributions do not determine benefits. Employee's contribution is 8% of salary. The employer makes a normal cost contribution.
<b>ORP</b>	Contributions determine benefits. Employee's contribution is 8% of salary (less a 0.05% administrative fee). <ul style="list-style-type: none"><li>• <b>Higher education employer contribution:</b> The employer contribution rate is 6.2%.</li><li>• <b>Non-higher education employer contribution:</b> The employer rate is 6.2%.</li></ul>

#### Duration of benefit

<b>TRSL</b>	Lifetime benefit. No matter how long you live, the retirement benefit will continue.
<b>ORP</b>	Duration of benefit is based on the amount accumulated in participant's ORP account.

#### When benefit is payable

<b>TRSL</b>	Lifetime benefit payable at: <ul style="list-style-type: none"><li>• <b>Age 62 with five years of service credit</b></li><li>• <b>Any age with 20 years of service credit (actuarially reduced)</b> (<i>Excludes military service purchased after September 10, 1982</i>)</li></ul>
<b>ORP</b>	Annuity with or without a partial lump-sum payout possible at time of retirement. Rollover of up to 100% of ORP funds to an IRA or qualified plan may be done after termination of all covered ORP participation.

#### Guaranteed by

<b>TRSL</b>	State of Louisiana
<b>ORP</b>	Solvency of the ORP carrier

# Appendix D

## ORP Handbook

### Plan election

TRSL	Unless an election is made to participate in the ORP, employees will be enrolled in TRSL.
ORP	From the date of employment, eligible employees can enroll in the ORP at any point before earning five years of TRSL service credit. The decision to join ORP is irrevocable once the election window provided by La.R.S. 11.932 expires.

### Survivor benefits

TRSL	Upon your death, if you have five years of service credit, your spouse and minor child(ren) may be eligible for survivor benefits.
ORP	Upon your death, the balance of the ORP account is paid out in a lump sum or as an annuity.

### Disability benefits

TRSL	If you have 10 years of service credit (excluding service credit earned while on workers' compensation) and become disabled, you may be eligible for TRSL disability benefits for life. <i>NOTE: For individuals who first became members of a state public retirement system on or after January 1, 2011.</i>
ORP	Benefit based on accumulated contributions, payable at your option, after termination of ORP participation. No other disability benefits are included.

### Portability of benefit

TRSL	Transferrable to other Louisiana public schools, colleges and universities, technical colleges, and many public agencies.
ORP	Portable to most U.S. colleges and universities.

### Investment decisions

TRSL	TRSL controls the plan investments, which include your contributions, and bears the risk. The benefits a retiree receives from the TRSL plan are not dependent upon the investment decisions of TRSL or changes in the investment markets.
ORP	Participant controls own investments and bears the risk. <i>See ORP carrier's brochure.</i>

### Social Security Participation

TRSL	TRSL members do not participate in Social Security, but are subject to Social Security reductions through the Windfall Elimination Provision and Government Pension Offset (WEP/GPO).
ORP	ORP participants do not participate in Social Security, but are subject to Social Security reductions through the Windfall Elimination Provision and Government Pension Offset (WEP/GPO).

# Appendix D

## ORP Handbook



### We're here to help!

**Physical address:**  
8401 United Plaza Blvd, Ste 300  
Baton Rouge LA 70809-7017

**Mailing address:**  
PO Box 94123  
Baton Rouge LA 70804-9123

**Telephone:** 225-925-6446  
**Toll free (outside Baton Rouge area):**  
1-877-ASK-TRSL (1-877-275-8775)

**Questions:** [AskTRSL.org](https://www.trsl.org)  
**Web:** [www.TRSL.org](https://www.trsl.org)

**Facebook:** [facebook.com/TRSLonline](https://facebook.com/TRSLonline)  
**Twitter:** [@TRSLonline](https://twitter.com/TRSLonline)  
**YouTube:** [TRSLonline](https://www.youtube.com/TRSLonline)



# Appendix E

## NASRA Comparisons of Southern State ORPs



### Core Retirement Benefits for Higher Education Employees of Southeastern Conference Schools

#### Key Findings

Sixteen universities participate in the Southeastern Conference (SEC).

#### Number of SEC schools by retirement plan type

- No choice; defined benefit plan only: 2
  - University of Alabama and Auburn University
- No choice; defined contribution plan only: 4
  - University of Arkansas, University of Kentucky, University of Missouri, and Vanderbilt University
- Choice of hybrid (DB-DC) plan or DC only: 1
  - University of Tennessee
- Choice of defined benefit or defined contribution plan: 9

#### Number of SEC schools participating in Social Security

- 15; LSU is the lone SEC school whose employees do not participate in Social Security

#### ORP/DC Plan Contribution Rates

- Median default employer contribution rate to optional or mandatory DC plan accounts: 8.25%
  - Range: 3.0% to 15.246%
- Median default employee contribution rate to optional or mandatory DC plan accounts: 6.33%
  - Range: Zero to 9.0%
- Some universities permit plan participants to contribute more than the default rate. In some of these plans, employers match some or all additional employee contributions.

#### Default Options and Switching Plans

- Of the 10 schools that offer new hires a choice of plans:
  - the default option or election is the traditional pension plan except at the University of Florida, where the default is a DC plan, and the University of Tennessee, where the default option is a hybrid (DB-DC) plan.
  - the default option or election is irrevocable in all schools except three:
    - University of Florida, Louisiana State University, and the University of South Carolina
- Louisiana State University and the University of South Carolina permit those who elected the ORP to switch to the DB pension plan within five years of their hire date. The University of Florida provides all participants, regardless of their initial election or default, one additional opportunity at any point prior to retirement to switch plans. Those who elected or defaulted to the DC plan may incur a buy-in cost associated with transferring to the pension plan.

*Findings reflect the information contained in the appendix, which presents retirement plan arrangements for employees hired today. Some universities have modified their retirement plan designs in recent years.*

Prepared August 2024

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# Appendix E

## NASRA Comparisons of Southern State ORPs

Selected Details of Retirement Benefits for Employees Hired Currently at Southeastern Conference Schools

State	School(s)	Retirement Benefit Available and Default Option	Social Security	Employer Contribution to ORP/DC Plan	Employee Contribution to ORP/DC Plan	Time for new hires to decide on plan option and option to switch plans*	Third-Party Administrators
AL	Auburn University	No ORP; participation in the Retirement Systems of Alabama pension is mandatory	Yes	NA	NA	NA	NA
AL	University of Alabama	No ORP; participation in the Retirement Systems of Alabama pension is mandatory	Yes	NA	NA	NA	NA
AR	University of Arkansas	No ORP; participation in a defined contribution plan is mandatory.	Yes	Default employee and employer contribution rate of 5%; employer matches employee contributions up to 10%, for a maximum contribution of 20%		NA	Fidelity, TIAA
FL	University of Florida	Most faculty and staff are required to participate in the Florida Retirement System, which offers a choice of a pension or a defined contribution plan. Those who do not make an active election default to the Investment Plan, which is the defined contribution plan.	Yes	5.14%	3.0%; employees may contribute up to 5.14%	New hires have 8 months to elect the DB plan before defaulting in the DC plan. New hires are given one remaining election before retirement to participate in the other plan after the initial election (whether active or default election). If the member elected or defaulted to the DC plan, there may be a buy-in cost associated with transferring to the DB plan.	Corebridge, Equitable, TIAA, Voya

\*Unless otherwise indicated, plan defaults and elections are irrevocable.  
Compiled by NASRA| August 2024  
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# Appendix E

## NASRA Comparisons of Southern State ORPs

Selected Details of Retirement Benefits for Employees Hired Currently at Southeastern Conference Schools

State	School(s)	Retirement Benefit Available and Default Option	Social Security	Employer Contribution to ORP/DC Plan	Employee Contribution to ORP/DC Plan	Time for new hires to decide on plan option and option to switch plans*	Third-Party Administrators
GA	University of Georgia	All exempt employees working 20 or more hours weekly are eligible for the ORP. Those who do not make an active election default to the TRS of GA pension plan.	Yes	9.24%	6.00%	60 days	Corebridge, Fidelity, TIAA
KY	University of Kentucky	No ORP; faculty and staff participate only in a defined contribution plan.	Yes	10%	5%	NA	Fidelity, TIAA
LA	Louisiana State University	Faculty and administrative staff may elect to participate in the ORP. Those who do not make an active election default to the TRS of LA pension plan.	No	6.20%	8.00%	60 days; those who elect the ORP may switch to the TRS of LA pension plan within 5 years of their initial election, where service credit accrues prospectively.	Corebridge, TIAA, Voya
MO	University of Missouri	No ORP; all new faculty and staff hires since 2019 participate only in a defined contribution plan.	Yes	8.00%	8.00%	NA	Fidelity
MS	Mississippi State University	Faculty is eligible to participate in the PERS pension plan or the ORP. Only non-faculty members with administrative budget authority, and librarians are eligible to participate in the ORP. Those who do not make an active election default to the MS PERS pension plan.	Yes	14.751%	9.00%	30 days	Corebridge, TIAA, Voya

\*Unless otherwise indicated, plan defaults and elections are irrevocable.  
 Compiled by NASRA| August 2024  
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# Appendix E

## NASRA Comparisons of Southern State ORPs

Selected Details of Retirement Benefits for Employees Hired Currently at Southeastern Conference Schools

State	School(s)	Retirement Benefit Available and Default Option	Social Security	Employer Contribution to ORP/DC Plan	Employee Contribution to ORP/DC Plan	Time for new hires to decide on plan option and option to switch plans*	Third-Party Administrators
MS	University of Mississippi	Faculty is eligible to participate in the PERS pension plan or the ORP. Administrators with budgetary authority, researchers, coaches, and librarians with academic rank are eligible to participate in the ORP. Those who do not make an active election default to the MS PERS pension plan.	Yes	15.246%	9.00%	30 days	Corebridge, TIAA, Voya
OK	University of Oklahoma	All new faculty and staff hires since 1/1/23 may elect the OK TRS or the ORP. Those who do not make an active election default to the OK TRS pension plan.	Yes	9.00%	non-contributory for employees	30 days	Fidelity
SC	University of South Carolina	All new faculty and staff hires may elect to participate in the SCRS pension plan or the ORP. Those who do not make an active election default to the SCRS pension plan.	Yes	5.00%	9.00%	30 days. Members electing the ORP when they are hired may switch to SCRS during open enrollment periods within the first 5 years of employment, where they may use their DC plan assets to purchase the service accrued since they were first hired.	Corebridge, Empower, TIAA, Voya

\*Unless otherwise indicated, plan defaults and elections are irrevocable.  
 Compiled by NASRA| August 2024  
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# Appendix E

## NASRA Comparisons of Southern State ORPs

Selected Details of Retirement Benefits for Employees Hired Currently at Southeastern Conference Schools

State	School(s)	Retirement Benefit Available and Default Option	Social Security	Employer Contribution to ORP/DC Plan	Employee Contribution to ORP/DC Plan	Time for new hires to decide on plan option and option to switch plans*	Third-Party Administrators
TN	University of Tennessee	All new faculty and staff hires may elect to participate in the TCRS DB-DC hybrid plan or the ORP. Those who do not make an election default into the hybrid plan.	Yes	9.00%	5.00%	New hires must make their retirement plan election on their first day of employment.	TIAA, Voya
TN	Vanderbilt University	No ORP; participation in the defined contribution plan is mandatory	Yes	Employees and employers each contribute 3%; the employer matches employee contributions up to 6%, for a maximum contribution of 12%		NA	Fidelity
TX	Texas A&M University	Faculty, key administrative positions, and staff members specified in statute are eligible to join the ORP. Staff positions not specified in statute may participate only in the TRS pension plan. Those who do not make an election default into the TRS of TX pension plan.	Yes	6.60%	6.65%	90 days	Corebridge, Fidelity, Lincoln Financial Group, Pentegra, TIAA, Voya
TX	University of Texas at Austin	These positions are generally ORP-eligible: faculty; professional librarians; chief and senior administrative officials; specialized professional positions (e.g., physicians, engineers, and attorneys); athletic coaches and directors; counselors treated in the same manner as faculty. Those who do not make an election default into the TRS of TX pension plan.	Yes	8.50%	6.65%	90 days	Corebridge, Fidelity, Lincoln Financial Group, TIAA, Voya

\*Unless otherwise indicated, plan defaults and elections are irrevocable.  
 Compiled by NASRA| August 2024  
 Contact: Keith Brainard [keith@nasra.org](mailto:keith@nasra.org) or Alex Brown [alex@nasra.org](mailto:alex@nasra.org)



# Appendix F

## TRSL and ORP Historical Contribution Rates

Historical TRSL Contribution Rates (FY 2025-26 through FY 2024-25)							
FISCAL YEAR	TRSL SUB-PLAN	EMPLOYEE NORMAL COST	EMPLOYER RATE				
			Normal Cost	Admin Expense Rate	AFC Rate*	Shared UAL	Total Employer Contribution
2025-26	K-12 Regular Plan	8.0%	3.67%	0.36%	1.75%	15.17%	20.95%
	Plan A	9.1%					
	Plan B	5.0%	3.05%	0.36%	1.75%	15.17%	20.33%
	Higher Ed Regular Plan	8.0%					
2024-25	K-12 Regular Plan	8.0%	3.73%	0.38%	1.50%	15.90%	21.51%
	Plan A	9.1%					
	Plan B	5.0%	3.10%	0.38%	1.50%	15.90%	20.88%
	Higher Ed Regular Plan	8.0%					

\*Pursuant to Act 184 of 2023, the AFC (Account Funding Contribution) rate is a component of the total employer contribution rate, effective FY 2024-25, used to directly pay for future permanent benefit increases (PBIs). The AFC rate will gradually increase to reflect certain employer contribution rate reductions, but will be capped at 2.5% of payroll.



# Appendix F

## TRSL and ORP Historical Contribution Rates

Historical TRSL Contribution Rates (FY 2023-24 through 2018-19)*						
FISCAL YEAR	TRSL SUB-PLAN	EMPLOYEE NORMAL COST	EMPLOYER RATE			
			Normal Cost	Admin Expense Rate*	Shared UAL	Total Employer Contribution**
2023-24	K-12 Regular Plan	8.0%	3.5748%	0.37%	20.16%	24.1%
	Plan A	9.1%				
	Plan B	5.0%	2.7880%	0.37%	20.16%	23.3%
	Higher Ed Regular Plan	8.0%				
2022-23	K-12 Regular Plan	8.0%	3.6398%	0.37%	20.8%	24.8%
	Plan A	9.1%				
	Plan B	5.0%	2.8909%	0.37%	20.8%	24.1%
	Higher Ed Regular Plan	8.0%				
2021-22	K-12 Regular Plan	8.0%	3.3377%	0.38%	21.47%	25.2%
	Plan A	9.1%				
	Plan B	5.0%	2.6210%	0.38%	21.47%	24.5%
	Higher Ed Regular Plan	8.0%				
2020-21	K-12 Regular Plan	8.0%	3.5504%	0.39%	21.8%	25.8%
	Plan A	9.1%				
	Plan B	5.0%	2.7356%	0.39%	21.8%	25.0%
	Higher Ed Regular Plan	8.0%				

# Appendix F

## TRSL and ORP Historical Contribution Rates

Historical TRSL Contribution Rates (FY 2023-24 through 2018-19) cont'd*						
FISCAL YEAR	TRSL SUB-PLAN	EMPLOYEE NORMAL COST	EMPLOYER RATE			
			Normal Cost	Admin Expense Rate*	Shared UAL	Total Employer Contribution**
2019-20	K-12 Regular Plan	8.0%	3.3595%	0.45%	22.2%	26.0%
	Plan A	9.1%				
	Plan B	5.0%				
	Higher Ed Regular Plan	8.0%	2.6418%	0.45%	22.2%	25.3%
2018-19	K-12 Regular Plan	8.0%	4.4498%	0.45%	21.8%	26.7%
	Plan A	9.1%				
	Plan B	5.0%				
	Higher Ed Regular Plan	8.0%	3.2187%	0.45%	21.8%	25.5%

\* Act 95 of 2016 consolidated all K-12 employee sub-plans (Lunch Plan A and Lunch Plan B) into a single plan for which employer contribution rates must be calculated.

\* Act 94 of 2016 required the retirement system administrative expenses to be funded annually through the employer contribution rate rather than amortized over 30 years. This funding method began in FY 2018-19.

\*\*Rounded

# Appendix F

## TRSL and ORP Historical Contribution Rates

Historical TRSL Contribution Rates (FY 2017-18 through FY 2013-14)*					
FISCAL YEAR	TRSL SUB-PLAN	EMPLOYEE NORMAL COST	EMPLOYER RATE		
			Normal Cost	Shared UAL	Total Employer Contribution**
2017-18	K-12 Regular Plan	8.0%	4.3642%	22.2%	26.6%
	Plan A	9.1%			
	Plan B	5.0%			
	Higher Ed Regular Plan	8.0%	3.2194%	22.2%	25.4%
2016-17	K-12 Regular Plan	8.0%	4.3127%	21.2%	25.5%
	Higher Ed Regular Plan	8.0%	3.2272%	21.2%	24.4%
	Plan A	9.1%	9.5044%	21.2%	30.7%
	Plan B	5.0%	6.9670%	21.2%	28.2%
2015-16	K-12 Regular Plan	8.0%	4.3564%	22.0%	26.3%
	Higher Ed Regular Plan	8.0%	3.3226%	22.0%	25.3%
	Plan A	9.1%	9.2683%	22.0%	31.3%
	Plan B	5.0%	6.8485%	22.0%	28.8%
2014-15	K-12 Regular Plan	8.0%	5.2545%	22.7%	28.0%
	Higher Ed Regular Plan	8.0%	3.6658%	22.7%	26.4%
	Plan A	9.1%	10.4157%	22.7%	33.1%
	Plan B	5.0%	7.4148%	22.7%	30.1%
2013-14	K-12 Regular Plan	8.0%	5.8216%	21.3%	27.2%
	Higher Ed Regular Plan	8.0%	5.1839%	21.3%	26.5%
	Plan A	9.1%	11.2947%	21.3%	32.6%
	Plan B	5.0%	7.7724%	21.3%	29.1%

\* Act 95 of 2016 consolidated all K-12 employee sub-plans (Lunch Plan A and Lunch Plan B) into a single plan for which employer contribution rates must be calculated.

\*\*Rounded



# Appendix F

## TRSL and ORP Historical Contribution Rates

### Historical TRSL Contribution Rates (FY 2012-13)\*

FISCAL YEAR	TRSL SUB-PLAN	EMPLOYEE NORMAL COST	EMPLOYER RATE		
			Normal Cost	Shared UAL	Total Employer Contribution**
2012-13	K-12 Regular Plan	8.0%	5.8%	18.7%	24.5%
	Higher Ed Regular Plan	8.0%	5.7%	18.7%	24.4%
	Plan A	9.1%	11.3%	18.7%	30.0%
	Plan B	5.0%	7.9%	18.7%	26.6%

\* Act 716 of the 2012 legislative session calls for the calculation of individualized employer contribution rates for each of the sub-plans TRSL administers: K-12 Regular Plan; higher ed Regular Plan; school food service Plan A; and school food service Plan B. (Effective FY 2012-2013 and thereafter.)

\*\*Rounded

### Historical TRSL Contribution Rates (FY 2011-12 through FY 1936-37)

FISCAL YEAR	REGULAR PLAN				PLAN A		PLAN B	
	Member	Employer			Member	Employer	Member	Employer
		Normal Cost	Unfunded Liability	Total				
2011-12	8.00%	5.97%	17.73%	23.70%	9.10%	23.70%	5.00%	23.70%
2010-11	8.00%	5.70%	14.50%	20.20%	9.10%	20.20%	5.00%	20.20%
2009-10	8.00%	5.76%	9.74%	15.50%	9.10%	15.50%	5.00%	15.50%
2008-09	8.00%	6.95%	8.55%	15.50%	9.10%	15.50%	5.00%	15.50%
2007-08	8.00%	6.93%	9.67%	16.60%	9.10%	16.60%	5.00%	16.60%
2006-07	8.00%	6.64%	9.16%	15.80%	9.10%	15.80%	5.00%	15.80%
2005-06	8.00%	6.51%	9.39%	15.90%	9.10%	15.90%	5.00%	15.90%
2004-05	8.00%	6.26%	9.24%	15.50%	9.10%	15.50%	5.00%	15.50%
2003-04	8.00%	6.71%	7.09%	13.80%	9.10%	13.80%	5.00%	13.80%

# Appendix F

## TRSL and ORP Historical Contribution Rates

Historical TRSL Contribution Rates (FY 2011-12 through FY 1936-37)								
FISCAL YEAR	REGULAR PLAN				PLAN A		PLAN B	
	Member	Employer			Member	Employer	Member	Employer
		Normal Cost	Unfunded Liability	Total				
2002-03	8.00%	6.75%	6.35%	13.10%	9.10%	13.10%	5.00%	13.10%
2001-02	8.00%	6.77%	6.33%	13.10%	9.10%	13.10%	5.00%	13.10%
2000-01	8.00%	6.86%	7.34%	14.20%	9.10%	14.20%	5.00%	14.20%
1999-00	8.00%	6.93%	8.27%	15.20%	9.10%	15.20%	5.00%	15.20%
1998-99	8.00%	7.03%	9.47%	16.50%	9.10%	16.50%	5.00%	16.50%
1997-98	8.00%	7.02%	9.38%	16.40%	9.10%	16.40%	5.00%	16.40%
1996-97	8.00%	6.96%	9.34%	16.30%	9.10%	16.30%	5.00%	16.30%
1995-96	8.00%	7.09%	9.41%	16.50%	9.10%	16.50%	5.00%	16.50%
1994-95	8.00%	6.87%	9.33%	16.20%	9.10%	16.20%	5.00%	16.20%
1993-94	8.00%	6.81%	9.39%	16.20%	9.10%	16.20%	5.00%	16.20%
1992-93	8.00%	6.73%	9.67%	16.40%	9.10%	16.40%	5.00%	16.40%
10/91-6/92	8.00%	6.57%	10.73%	17.98%	9.10%	17.98%	5.00%	17.98%
7/91-9/91	8.00%	6.57%	10.73%	17.30%	9.10%	17.30%	5.00%	17.30%
1990-91	8.00%	5.97%	7.83%	13.80%	9.10%	13.80%	5.00%	13.80%
1989-90	8.00%			17.20%	9.10%	17.20%	5.00%	17.20%
1988-89	7.00%			10.30%	9.10%	11.45%	5.00%	7.10%
1987-88	7.00%			10.30%	9.10%	11.45%	5.00%	7.10%
1986-87	7.00%			10.30%	9.10%	11.45%	5.00%	7.10%
1985-86	7.00%			10.30%	9.10%	11.45%	5.00%	7.10%
1984-85	7.00%			9.30%	9.10%	10.45%	5.00%	6.10%
1983-84	7.00%			9.30%	9.10%	10.45%	5.00%	6.10%
1982-83	7.00%			9.30%	9.10%	10.45%	5.00%	6.10%

# Appendix F

## TRSL and ORP Historical Contribution Rates

**Historical TRSL Contribution Rates (FY 2011-12 through FY 1936-37)**

FISCAL YEAR	REGULAR PLAN				PLAN A		PLAN B	
	Member	Employer			Member	Employer	Member	Employer
		Normal Cost	Unfunded Liability	Total				
1981-82	7.00%			9.24%	9.10%	10.43%	5.00%	6.08%
1980-81	7.00%			9.00%	9.10%	10.35%	5.00%	6.00%
1979-80	7.00%			8.00%	5.85%	5.85%	¥	3.50%
1978-79	7.00%			8.00%	5.85%	5.85%	¥	3.50%
1977-78	7.00%			8.00%	5.85%	5.85%	¥	3.50%
1976-77	7.00%			8.00%	5.85%	5.85%	¥	3.50%
1975-76	7.00%			8.00%	5.85%	5.85%	¥	3.50%
1974-75	7.00%			8.00%	5.85%	5.85%	¥	3.50%
1973-74	7.00%			7.50%	4.80%	4.80%	¥	3.50%
1972-73	7.00%			7.50%	4.80%	4.80%	¥	3.50%
1971-72	7.00%			8.00%			¥	3.50%
1970-71	7.00%			8.46%			¥	3.50%
1969-70	7.00%			9.96%			¥	3.50%
1968-69	7.00%			9.96%			¥	3.50%
1967-68	7.00%			9.96%			¥	3.50%
1966-67	7.00%			9.96%			¥	3.50%
1965-66	6.00%			9.96%			¥	3.50%
1964-65	6.00%			9.96%			¥	3.50%
1963-64	6.00%			9.96%			¥	3.50%
1962-63	6.00%			9.96%			¥	3.50%
1961-62	6.00%			9.96%			¥	3.50%

\*The member contribution rate was 0.5% on the first \$1,200 and 4% on the amount over \$1,200. If the member's total salary was \$1,200 or less, then the employer rate was two times the employee contributions due.



# Appendix F

## TRSL and ORP Historical Contribution Rates

Historical TRSL Contribution Rates (FY 2011-12 through FY 1936-37)								
FISCAL YEAR	REGULAR PLAN				PLAN A		PLAN B	
	Member	Employer			Member	Employer	Member	Employer
		Normal Cost	Unfunded Liability	Total				
1960-61	6.00%			9.96%			¥	3.50%
1959-60	6.00%			12.33%			¥	3.50%
1958-59	6.00%			12.33%			¥	3.50%
1957-58	6.00%			12.33%			¥	3.50%
1956-57	6.00%			11.73%			¥	3.50%
1955-56	6.00%			11.40%			¥	3.50%
1954-55	6.00%			11.40%			¥	3.50%
1953-54	6.00%			11.40%			¥	3.50%
1952-53	6.00%			11.28%			¥	3.50%
1951-52	6.00%			11.28%				
1950-51	6.00%			11.28%				
1949-50	6.00%			11.28%				
1948-49	6.00%			11.28%				
1947-48	5.00%			6.50%				
1946-47	5.00%			6.40%				
1945-46	4.00%			5.60%				
1944-45	4.00%			5.60%				
1943-44	4.00%			5.47%				
1942-43	4.00%			5.47%				
1941-42	4.00%			5.37%				
1940-41	4.00%			5.37%				

\*The member contribution rate was 0.5% on the first \$1,200 and 4% on the amount over \$1,200. If the member's total salary was \$1,200 or less, then the employer rate was two times the employee contributions due.

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## TRSL and ORP Historical Contribution Rates

Historical TRSL Contribution Rates (FY 2011-12 through FY 1936-37)								
FISCAL YEAR	REGULAR PLAN				PLAN A		PLAN B	
	Member	Employer			Member	Employer	Member	Employer
		Normal Cost	Unfunded Liability	Total				
1939-40	4.00%			5.37%				
1938-39	4.00%			5.37%				
1937-38	4.00%			5.10%				
1936-37	4.00%			5.10%				

# Appendix F

## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2025-26)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Regents</b>	<b>6.20%</b>	<b>15.17%</b>	<b>21.37%</b>
0200 - Louisiana Board of Regents	6.20%	15.17%	21.37%
<b>Board of Supervisors of Louisiana State University</b>	<b>6.20%</b>	<b>15.17%</b>	<b>21.37%</b>
0071 - LSU Baton Rouge	6.20%	15.17%	21.37%
0074 - LSU Medical Center New Orleans	6.20%	15.17%	21.37%
0149 - LSU Medical Center Shreveport	6.20%	15.17%	21.37%
0245 - Lallie Kemp Medical Center	6.20%	15.17%	21.37%
0277 - LSU Health Sciences Center	6.20%	15.17%	21.37%
0344 - LSU Lab School	6.20%	15.17%	21.37%
<b>Board of Supervisors of Southern University</b>	<b>6.20%</b>	<b>15.17%</b>	<b>21.37%</b>
0079 - Southern University Baton Rouge	6.20%	15.17%	21.37%
0080 - Southern University New Orleans	6.20%	15.17%	21.37%
0136 - Southern University Shreveport/Bossier	6.20%	15.17%	21.37%
0347 - Southern Lab School	6.20%	15.17%	21.37%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.

# Appendix F

## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2025-26)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Supervisors of the University of Louisiana System</b>	<b>6.20%</b>	<b>15.17%</b>	<b>21.37%</b>
0156 - Board of Supervisors University of Louisiana System	6.20%	15.17%	21.37%
0069 - Louisiana Tech	6.20%	15.17%	21.37%
0070 - Northwestern State University	6.20%	15.17%	21.37%
0072 - University of New Orleans	6.20%	15.17%	21.37%
0075 - Nicholls State University	6.20%	15.17%	21.37%
0076 - Southeastern LA University	6.20%	15.17%	21.37%
0077 - University of Louisiana Lafayette	6.20%	15.17%	21.37%
0078 - Grambling State University	6.20%	15.17%	21.37%
0098 - McNeese State University	6.20%	15.17%	21.37%
0099 - University of Louisiana Monroe	6.20%	15.17%	21.37%
0343 - A.E. Phillips Lab School	6.20%	15.17%	21.37%
0345 - Northwestern Lab School	6.20%	15.17%	21.37%
0346 - Southeastern Lab School	6.20%	15.17%	21.37%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.



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## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2025-26)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Supervisors of Community &amp; Technical Colleges</b>	<b>6.20%</b>	<b>15.17%</b>	<b>21.37%</b>
0259 - Louisiana Community & Technical College System (LCTCS)	6.20%	15.17%	21.37%
0086 - Delgado	6.20%	15.17%	21.37%
0159 - Elaine Nunez Community College	6.20%	15.17%	21.37%
0242 - Bossier Parish Community College	6.20%	15.17%	21.37%
0250 - South Louisiana Community College	6.20%	15.17%	21.37%
0257 - Baton Rouge Community College	6.20%	15.17%	21.37%
0258 - River Parishes Community College	6.20%	15.17%	21.37%
0281 - Louisiana Delta Community College	6.20%	15.17%	21.37%
The institutions listed below are not ORP-eligible employers, but may employ individuals who joined the ORP under an eligible employer. In these circumstances, the aforementioned individuals must remain in the ORP for all TRSL-eligible positions, and the contribution rates below are applicable.			
<b>Other</b>	<b>6.20%</b>	<b>15.17%</b>	<b>21.37%</b>
0091 - SOWELA Technical Community College	6.20%	15.17%	21.37%
0100 - L.E. Fletcher Technical Community College	6.20%	15.17%	21.37%
0176 - Northshore Technical Community College	6.20%	15.17%	21.37%
0183 - Northwest Louisiana Technical Community College	6.20%	15.17%	21.37%
0204 - Central Louisiana Technical Community College	6.20%	15.17%	21.37%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.



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## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2024-25)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Regents</b>	<b>6.20%</b>	<b>15.90%</b>	<b>22.10%</b>
0200 - Louisiana Board of Regents	6.20%	15.90%	22.10%
<b>Board of Supervisors of Louisiana State University</b>	<b>6.20%</b>	<b>15.90%</b>	<b>22.10%</b>
0071 - LSU Baton Rouge	6.20%	15.90%	22.10%
0074 - LSU Medical Center New Orleans	6.20%	15.90%	22.10%
0149 - LSU Medical Center Shreveport	6.20%	15.90%	22.10%
0245 - Lallie Kemp Medical Center	6.20%	15.90%	22.10%
0277 - LSU Health Sciences Center	6.20%	15.90%	22.10%
0344 - LSU Lab School	6.20%	15.90%	22.10%
<b>Board of Supervisors of Southern University</b>	<b>6.20%</b>	<b>15.90%</b>	<b>22.10%</b>
0079 - Southern University Baton Rouge	6.20%	15.90%	22.10%
0080 - Southern University New Orleans	6.20%	15.90%	22.10%
0136 - Southern University Shreveport/Dossier	6.20%	15.90%	22.10%
0347 - Southern Lab School	6.20%	15.90%	22.10%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.

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## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2024-25)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Supervisors of the University of Louisiana System</b>	<b>6.20%</b>	<b>15.90%</b>	<b>22.10%</b>
0156 - Board of Supervisors University of Louisiana System	6.20%	15.90%	22.10%
0069 - Louisiana Tech	6.20%	15.90%	22.10%
0070 - Northwestern State University	6.20%	15.90%	22.10%
0072 - University of New Orleans	6.20%	15.90%	22.10%
0075 - Nicholls State University	6.20%	15.90%	22.10%
0076 - Southeastern LA University	6.20%	15.90%	22.10%
0077 - University of Louisiana Lafayette	6.20%	15.90%	22.10%
0078 - Grambling State University	6.20%	15.90%	22.10%
0098 - McNeese State University	6.20%	15.90%	22.10%
0099 - University of Louisiana Monroe	6.20%	15.90%	22.10%
0343 - A.E. Phillips Lab School	6.20%	15.90%	22.10%
0345 - Northwestern Lab School	6.20%	15.90%	22.10%
0346 - Southeastern Lab School	6.20%	15.90%	22.10%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.

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## TRSL and ORP Historical Contribution Rates



### HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2024-25)

Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Supervisors of Community &amp; Technical Colleges</b>	<b>6.20%</b>	<b>15.90%</b>	<b>22.10%</b>
0259 - Louisiana Community & Technical College System (LCTCS)	6.20%	15.90%	22.10%
0086 - Delgado	6.20%	15.90%	22.10%
0159 - Elaine Nunez Community College	6.20%	15.90%	22.10%
0242 - Bossier Parish Community College	6.20%	15.90%	22.10%
0250 - South Louisiana Community College	6.20%	15.90%	22.10%
0257 - Baton Rouge Community College	6.20%	15.90%	22.10%
0258 - River Parishes Community College	6.20%	15.90%	22.10%
0281 - Louisiana Delta Community College	6.20%	15.90%	22.10%
<b>The institutions listed below are not ORP-eligible employers, but may employ individuals who joined the ORP under an eligible employer. In these circumstances, the aforementioned individuals must remain in the ORP for all TRSL-eligible positions, and the contribution rates below are applicable.</b>			
<b>Other</b>	<b>6.20%</b>	<b>15.90%</b>	<b>22.10%</b>
0091 - SOWELA Technical Community College	6.20%	15.90%	22.10%
0100 - L.E. Fletcher Technical Community College	6.20%	15.90%	22.10%
0176 - Northshore Technical Community College	6.20%	15.90%	22.10%
0183 - Northwest Louisiana Technical Community College	6.20%	15.90%	22.10%
0204 - Central Louisiana Technical Community College	6.20%	15.90%	22.10%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.

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## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2023-24)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Regents</b>	<b>6.2%</b>	<b>20.16%</b>	<b>26.4%</b>
0200 - Louisiana Board of Regents	6.2%	20.16%	26.4%
<b>Board of Supervisors of Louisiana State University</b>	<b>6.2%</b>	<b>20.16%</b>	<b>26.4%</b>
0071 - LSU Baton Rouge	6.2%	20.16%	26.4%
0074 - LSU Medical Center New Orleans	6.2%	20.16%	26.4%
0149 - LSU Medical Center Shreveport	6.2%	20.16%	26.4%
0245 - Lallie Kemp Medical Center	6.2%	20.16%	26.4%
0277 - LSU Health Sciences Center	6.2%	20.16%	26.4%
0344 - LSU Lab School	6.2%	20.16%	26.4%
<b>Board of Supervisors of Southern University</b>	<b>6.2%</b>	<b>20.16%</b>	<b>26.4%</b>
0079 - Southern University Baton Rouge	6.2%	20.16%	26.4%
0080 - Southern University New Orleans	6.2%	20.16%	26.4%
0136 - Southern University Shreveport/Dossier	6.2%	20.16%	26.4%
0347 - Southern Lab School	6.2%	20.16%	26.4%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.



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## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2023-24)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Supervisors of the University of Louisiana System</b>	<b>6.2%</b>	<b>20.16%</b>	<b>26.4%</b>
0156 - Board of Supervisors University of Louisiana System	6.2%	20.16%	26.4%
0069 - Louisiana Tech	6.2%	20.16%	26.4%
0070 - Northwestern State University	6.2%	20.16%	26.4%
0072 - University of New Orleans	6.2%	20.16%	26.4%
0075 - Nicholls State University	6.2%	20.16%	26.4%
0076 - Southeastern LA University	6.2%	20.16%	26.4%
0077 - University of Louisiana Lafayette	6.2%	20.16%	26.4%
0078 - Grambling State University	6.2%	20.16%	26.4%
0098 - McNeese State University	6.2%	20.16%	26.4%
0099 - University of Louisiana Monroe	6.2%	20.16%	26.4%
0343 - A.E. Phillips Lab School	6.2%	20.16%	26.4%
0345 - Northwestern Lab School	6.2%	20.16%	26.4%
0346 - Southeastern Lab School	6.2%	20.16%	26.4%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.

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## TRSL and ORP Historical Contribution Rates



### HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2023-24)

Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Supervisors of Community &amp; Technical Colleges</b>	<b>6.2%</b>	<b>20.16%</b>	<b>26.4%</b>
0259 - Louisiana Community & Technical College System (LCTCS)	6.2%	20.16%	26.4%
0086 - Delgado	6.2%	20.16%	26.4%
0159 - Elaine Nunez Community College	6.2%	20.16%	26.4%
0242 - Bossier Parish Community College	6.2%	20.16%	26.4%
0250 - South Louisiana Community College	6.2%	20.16%	26.4%
0257 - Baton Rouge Community College	6.2%	20.16%	26.4%
0258 - River Parishes Community College	6.2%	20.16%	26.4%
0281 - Louisiana Delta Community College	6.2%	20.16%	26.4%
<b>The institutions listed below are not ORP-eligible employers, but may employ individuals who joined the ORP under an eligible employer. In these circumstances, the aforementioned individuals must remain in the ORP for all TRSL-eligible positions, and the contribution rates below are applicable.</b>			
<b>Other</b>	<b>6.2%</b>	<b>20.16%</b>	<b>26.4%</b>
0091 - SOWELA Technical Community College	6.2%	20.16%	26.4%
0100 - L.E. Fletcher Technical Community College	6.2%	20.16%	26.4%
0176 - Northshore Technical Community College	6.2%	20.16%	26.4%
0183 - Northwest Louisiana Technical Community College	6.2%	20.16%	26.4%
0204 - Central Louisiana Technical Community College	6.2%	20.16%	26.4%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.

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## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2022-23)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Regents</b>	<b>6.2%</b>	<b>20.8%</b>	<b>27.0%</b>
0200 - Louisiana Board of Regents	6.2%	20.8%	27.0%
<b>Board of Supervisors of Louisiana State University</b>	<b>6.2%</b>	<b>20.8%</b>	<b>27.0%</b>
0071 - LSU Baton Rouge	6.2%	20.8%	27.0%
0074 - LSU Medical Center New Orleans	6.2%	20.8%	27.0%
0149 - LSU Medical Center Shreveport	6.2%	20.8%	27.0%
0245 - Lallie Kemp Medical Center	6.2%	20.8%	27.0%
0277 - LSU Health Sciences Center	6.2%	20.8%	27.0%
0344 - LSU Lab School	6.2%	20.8%	27.0%
<b>Board of Supervisors of Southern University</b>	<b>6.2%</b>	<b>20.8%</b>	<b>27.0%</b>
0079 - Southern University Baton Rouge	6.2%	20.8%	27.0%
0080 - Southern University New Orleans	6.2%	20.8%	27.0%
0136 - Southern University Shreveport/Bossier	6.2%	20.8%	27.0%
0347 - Southern Lab School	6.2%	20.8%	27.0%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.



# Appendix F

## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2022-23)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Supervisors of the University of Louisiana System</b>	<b>6.2%</b>	<b>20.8%</b>	<b>27.0%</b>
0156 - Board of Supervisors University of Louisiana System	6.2%	20.8%	27.0%
0069 - Louisiana Tech	6.2%	20.8%	27.0%
0070 - Northwestern State University	6.2%	20.8%	27.0%
0072 - University of New Orleans	6.2%	20.8%	27.0%
0075 - Nicholls State University	6.2%	20.8%	27.0%
0076 - Southeastern LA University	6.2%	20.8%	27.0%
0077 - University of Louisiana Lafayette	6.2%	20.8%	27.0%
0078 - Grambling State University	6.2%	20.8%	27.0%
0098 - McNeese State University	6.2%	20.8%	27.0%
0099 - University of Louisiana Monroe	6.2%	20.8%	27.0%
0343 - A.E. Phillips Lab School	6.2%	20.8%	27.0%
0345 - Northwestern Lab School	6.2%	20.8%	27.0%
0346 - Southeastern Lab School	6.2%	20.8%	27.0%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.

# Appendix F

## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2022-23)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Supervisors of Community &amp; Technical Colleges</b>	<b>6.2%</b>	<b>20.8%</b>	<b>27.0%</b>
0259 - Louisiana Community & Technical College System (LCTCS)	6.2%	20.8%	27.0%
0086 - Delgado	6.2%	20.8%	27.0%
0159 - Elaine Nunez Community College	6.2%	20.8%	27.0%
0747 - Bossier Parish Community College	6.2%	20.8%	27.0%
0250 - South Louisiana Community College	6.2%	20.8%	27.0%
0257 - Baton Rouge Community College	6.2%	20.8%	27.0%
0258 - River Parishes Community College	6.2%	20.8%	27.0%
0281 - Louisiana Delta Community College	6.2%	20.8%	27.0%
The institutions listed below are not ORP-eligible employers, but may employ individuals who joined the ORP under an eligible employer. In these circumstances, the aforementioned individuals must remain in the ORP for all TRSL-eligible positions, and the contribution rates below are applicable.			
<b>Other</b>	<b>6.2%</b>	<b>20.8%</b>	<b>27.0%</b>
0091 - SOWELA Technical Community College	6.2%	20.8%	27.0%
0100 - L.E. Fletcher Technical Community College	6.2%	20.8%	27.0%
0176 - Northshore Technical Community College	6.2%	20.8%	27.0%
0183 - Northwest Louisiana Technical Community College	6.2%	20.8%	27.0%
0204 - Central Louisiana Technical Community College	6.2%	20.8%	27.0%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.

# Appendix F

## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2021-22)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Regents</b>	<b>6.2%</b>	<b>21.47%</b>	<b>27.7%</b>
0200 - Louisiana Board of Regents	6.2%	21.47%	27.7%
<b>Board of Supervisors of Louisiana State University</b>	<b>6.2%</b>	<b>21.47%</b>	<b>27.7%</b>
0071 - LSU Baton Rouge	6.2%	21.47%	27.7%
0074 - LSU Medical Center New Orleans	6.2%	21.47%	27.7%
0149 - LSU Medical Center Shreveport	6.2%	21.47%	27.7%
0245 - Lallie Kemp Medical Center	6.2%	21.47%	27.7%
0277 - LSU Health Sciences Center	6.2%	21.47%	27.7%
0344 - LSU Lab School	6.2%	21.47%	27.7%
<b>Board of Supervisors of Southern University</b>	<b>6.2%</b>	<b>21.47%</b>	<b>27.7%</b>
0079 - Southern University Baton Rouge	6.2%	21.47%	27.7%
0080 - Southern University New Orleans	6.2%	21.47%	27.7%
0136 - Southern University Shreveport/Bossier	6.2%	21.47%	27.7%
0347 - Southern Lab School	6.2%	21.47%	27.7%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.

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## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2021-22)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Supervisors of the University of Louisiana System</b>	<b>6.2%</b>	<b>21.47%</b>	<b>27.7%</b>
0156 - Board of Supervisors University of Louisiana System	6.2%	21.47%	27.7%
0069 - Louisiana Tech	6.2%	21.47%	27.7%
0070 - Northwestern State University	6.2%	21.47%	27.7%
0072 - University of New Orleans	6.2%	21.47%	27.7%
0075 - Nicholls State University	6.2%	21.47%	27.7%
0076 - Southeastern LA University	6.2%	21.47%	27.7%
0077 - University of Louisiana Lafayette	6.2%	21.47%	27.7%
0078 - Grambling State University	6.2%	21.47%	27.7%
0098 - McNeese State University	6.2%	21.47%	27.7%
0099 - University of Louisiana Monroe	6.2%	21.47%	27.7%
0343 - A.E. Phillips Lab School	6.2%	21.47%	27.7%
0345 - Northwestern Lab School	6.2%	21.47%	27.7%
0346 - Southeastern Lab School	6.2%	21.47%	27.7%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.



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## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2021-22)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Supervisors of Community &amp; Technical Colleges</b>	<b>6.2%</b>	<b>21.47%</b>	<b>27.7%</b>
0259 - Louisiana Community & Technical College System (LCTCS)	6.2%	21.47%	27.7%
0086 - Delgado	6.2%	21.47%	27.7%
0159 - Elaine Nunez Community College	6.2%	21.47%	27.7%
0242 - Bossier Parish Community College	6.2%	21.47%	27.7%
0250 - South Louisiana Community College	6.2%	21.47%	27.7%
0257 - Baton Rouge Community College	6.2%	21.47%	27.7%
0258 - River Parishes Community College	6.2%	21.47%	27.7%
0281 - Louisiana Delta Community College	6.2%	21.47%	27.7%
The institutions listed below are not ORP-eligible employers, but may employ individuals who joined the ORP under an eligible employer. In these circumstances, the aforementioned individuals must remain in the ORP for all TRSL-eligible positions, and the contribution rates below are applicable.			
<b>Other</b>	<b>6.2%</b>	<b>21.47%</b>	<b>27.7%</b>
0091 - SOWELA Technical Community College	6.2%	21.47%	27.7%
0100 - L.E. Fletcher Technical Community College	6.2%	21.47%	27.7%
0176 - Northshore Technical Community College	6.2%	21.47%	27.7%
0183 - Northwest Louisiana Technical Community College	6.2%	21.47%	27.7%
0204 - Central Louisiana Technical Community College	6.2%	21.47%	27.7%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.

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## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2020-21)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Regents</b>	<b>6.2%</b>	<b>21.8%</b>	<b>28.0%</b>
0200 - Louisiana Board of Regents	6.2%	21.8%	28.0%
<b>Board of Supervisors of Louisiana State University</b>	<b>6.2%</b>	<b>21.8%</b>	<b>28.0%</b>
0071 - LSU Baton Rouge	6.2%	21.8%	28.0%
0074 - LSU Medical Center New Orleans	6.2%	21.8%	28.0%
0149 - LSU Medical Center Shreveport	6.2%	21.8%	28.0%
0245 - Lallie Kemp Medical Center	6.2%	21.8%	28.0%
0277 - LSU Health Sciences Center	6.2%	21.8%	28.0%
0344 - LSU Lab School	6.2%	21.8%	28.0%
<b>Board of Supervisors of Southern University</b>	<b>6.2%</b>	<b>21.8%</b>	<b>28.0%</b>
0079 - Southern University Baton Rouge	6.2%	21.8%	28.0%
0080 - Southern University New Orleans	6.2%	21.8%	28.0%
0136 - Southern University Shreveport/Bossier	6.2%	21.8%	28.0%
0347 - Southern Lab School	6.2%	21.8%	28.0%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.



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## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2020-21)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Supervisors of the University of Louisiana System</b>	<b>6.2%</b>	<b>21.8%</b>	<b>28.0%</b>
0156 - Board of Supervisors University of Louisiana System	6.2%	21.8%	28.0%
0069 - Louisiana Tech	6.2%	21.8%	28.0%
0070 - Northwestern State University	6.2%	21.8%	28.0%
0072 - University of New Orleans	6.2%	21.8%	28.0%
0075 - Nicholls State University	6.2%	21.8%	28.0%
0076 - Southeastern LA University	6.2%	21.8%	28.0%
0077 - University of Louisiana Lafayette	6.2%	21.8%	28.0%
0078 - Grambling State University	6.2%	21.8%	28.0%
0098 - McNeese State University	6.2%	21.8%	28.0%
0099 - University of Louisiana Monroe	6.2%	21.8%	28.0%
0343 - A.E. Phillips Lab School	6.2%	21.8%	28.0%
0345 - Northwestern Lab School	6.2%	21.8%	28.0%
0346 - Southeastern Lab School	6.2%	21.8%	28.0%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.

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## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2020-21)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Supervisors of Community &amp; Technical Colleges</b>	<b>6.2%</b>	<b>21.8%</b>	<b>28.0%</b>
0259 - Louisiana Community & Technical College System (LCTCS)	6.2%	21.8%	28.0%
0086 - Delgado	6.2%	21.8%	28.0%
0159 - Elaine Nunez Community College	6.2%	21.8%	28.0%
0747 - Bossier Parish Community College	6.2%	21.8%	28.0%
0250 - South Louisiana Community College	6.2%	21.8%	28.0%
0257 - Baton Rouge Community College	6.2%	21.8%	28.0%
0258 - River Parishes Community College	6.2%	21.8%	28.0%
0281 - Louisiana Delta Community College	6.2%	21.8%	28.0%
The institutions listed below are not ORP-eligible employers, but may employ individuals who joined the ORP under an eligible employer. In these circumstances, the aforementioned individuals must remain in the ORP for all TRSL-eligible positions, and the contribution rates below are applicable.			
<b>Other</b>	<b>6.2%</b>	<b>21.8%</b>	<b>28.0%</b>
0091 - SOWELA Technical Community College	6.2%	21.8%	28.0%
0100 - L.E. Fletcher Technical Community College	6.2%	21.8%	28.0%
0176 - Northshore Technical Community College	6.2%	21.8%	28.0%
0183 - Northwest Louisiana Technical Community College	6.2%	21.8%	28.0%
0204 - Central Louisiana Technical Community College	6.2%	21.8%	28.0%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.

# Appendix F

## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2019-20)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Regents</b>	<b>6.2%</b>	<b>22.2%</b>	<b>28.4%</b>
0200 - Louisiana Board of Regents	6.2%	22.2%	28.4%
<b>Board of Supervisors of Louisiana State University</b>	<b>6.2%</b>	<b>22.2%</b>	<b>28.4%</b>
0071 - LSU Baton Rouge	6.2%	22.2%	28.4%
0074 - LSU Medical Center New Orleans	6.2%	22.2%	28.4%
0149 - LSU Medical Center Shreveport	6.2%	22.2%	28.4%
0245 - Lallie Kemp Medical Center	6.2%	22.2%	28.4%
0277 - LSU Health Sciences Center	6.2%	22.2%	28.4%
0344 - LSU Lab School	6.2%	22.2%	28.4%
<b>Board of Supervisors of Southern University</b>	<b>6.2%</b>	<b>22.2%</b>	<b>28.4%</b>
0079 - Southern University Baton Rouge	6.2%	22.2%	28.4%
0080 - Southern University New Orleans	6.2%	22.2%	28.4%
0136 - Southern University Shreveport/Bossier	6.2%	22.2%	28.4%
0347 - Southern Lab School	6.2%	22.2%	28.4%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.

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## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2019-20)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Supervisors of the University of Louisiana System</b>	<b>6.2%</b>	<b>22.2%</b>	<b>28.4%</b>
0156 - Board of Supervisors University of Louisiana System	6.2%	22.2%	28.4%
0069 - Louisiana Tech	6.2%	22.2%	28.4%
0070 - Northwestern State University	6.2%	22.2%	28.4%
0072 - University of New Orleans	6.2%	22.2%	28.4%
0075 - Nicholls State University	6.2%	22.2%	28.4%
0076 - Southeastern LA University	6.2%	22.2%	28.4%
0077 - University of Louisiana Lafayette	6.2%	22.2%	28.4%
0078 - Grambling State University	6.2%	22.2%	28.4%
0098 - McNeese State University	6.2%	22.2%	28.4%
0099 - University of Louisiana Monroe	6.2%	22.2%	28.4%
0343 - A.E. Phillips Lab School	6.2%	22.2%	28.4%
0345 - Northwestern Lab School	6.2%	22.2%	28.4%
0346 - Southeastern Lab School	6.2%	22.2%	28.4%

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## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2019-20)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Supervisors of Community &amp; Technical Colleges</b>	<b>6.2%</b>	<b>22.2%</b>	<b>28.4%</b>
0259 - Louisiana Community & Technical College System (LCTCS)	6.2%	22.2%	28.4%
0086 - Delgado	6.2%	22.2%	28.4%
0159 - Elaine Nunez Community College	6.2%	22.2%	28.4%
0747 - Bossier Parish Community College	6.2%	22.2%	28.4%
0250 - South Louisiana Community College	6.2%	22.2%	28.4%
0257 - Baton Rouge Community College	6.2%	22.2%	28.4%
0258 - River Parishes Community College	6.2%	22.2%	28.4%
0281 - Louisiana Delta Community College	6.2%	22.2%	28.4%
The institutions listed below are not ORP-eligible employers, but may employ individuals who joined the ORP under an eligible employer. In these circumstances, the aforementioned individuals must remain in the ORP for all TRSL-eligible positions, and the contribution rates below are applicable.			
<b>Other</b>	<b>6.2%</b>	<b>22.2%</b>	<b>28.4%</b>
0091 - SOWELA Technical Community College	6.2%	22.2%	28.4%
0100 - L.E. Fletcher Technical College	6.2%	22.2%	28.4%
0176 - Northshore Technical Community College	6.2%	22.2%	28.4%
0183 - Northwest Technical College	6.2%	22.2%	28.4%
0204 - Central Louisiana Technical Community College	6.2%	22.2%	28.4%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.

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## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2018-19)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Regents</b>	<b>6.2%</b>	<b>21.8%</b>	<b>28.0%</b>
0200 - Louisiana Board of Regents	6.2%	21.8%	28.0%
<b>Board of Supervisors of Louisiana State University</b>	<b>6.2%</b>	<b>21.8%</b>	<b>28.0%</b>
0071 - LSU Baton Rouge	6.2%	21.8%	28.0%
0074 - LSU Medical Center New Orleans	6.2%	21.8%	28.0%
0149 - LSU Medical Center Shreveport	6.2%	21.8%	28.0%
0245 - Lallie Kemp Medical Center	6.2%	21.8%	28.0%
0277 - LSU Health Sciences Center	6.2%	21.8%	28.0%
0344 - LSU Lab School	6.2%	21.8%	28.0%
<b>Board of Supervisors of Southern University</b>	<b>6.2%</b>	<b>21.8%</b>	<b>28.0%</b>
0079 - Southern University Baton Rouge	6.2%	21.8%	28.0%
0080 - Southern University New Orleans	6.2%	21.8%	28.0%
0136 - Southern University Shreveport/Bossier	6.2%	21.8%	28.0%
0347 - Southern Lab School	6.2%	21.8%	28.0%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.



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## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2018-19)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Supervisors of the University of Louisiana System</b>	<b>6.2%</b>	<b>21.8%</b>	<b>28.0%</b>
0156 - Board of Supervisors University of Louisiana System	6.2%	21.8%	28.0%
0069 - Louisiana Tech	6.2%	21.8%	28.0%
0070 - Northwestern State University	6.2%	21.8%	28.0%
0072 - University of New Orleans	6.2%	21.8%	28.0%
0075 - Nicholls State University	6.2%	21.8%	28.0%
0076 - Southeastern LA University	6.2%	21.8%	28.0%
0077 - University of Louisiana Lafayette	6.2%	21.8%	28.0%
0078 - Grambling State University	6.2%	21.8%	28.0%
0098 - McNeese State University	6.2%	21.8%	28.0%
0099 - University of Louisiana Monroe	6.2%	21.8%	28.0%
0343 - A.E. Phillips Lab School	6.2%	21.8%	28.0%
0345 - Northwestern Lab School	6.2%	21.8%	28.0%
0346 - Southeastern Lab School	6.2%	21.8%	28.0%

\*The Transfer Amount is applicable to all institutions or agencies under a higher education board's supervision or control, including laboratory schools, and is established by either board resolution or law.

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## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2018-19)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount*	Shared UAL	Total ER
<b>Board of Supervisors of Community &amp; Technical Colleges</b>	<b>6.2%</b>	<b>21.8%</b>	<b>28.0%</b>
0259 - Louisiana Community & Technical College System (LCTCS)	6.2%	21.8%	28.0%
0086 - Delgado	6.2%	21.8%	28.0%
0091 - SOWELA Technical Community College	6.2%	21.8%	28.0%
0100 - J.F. Fletcher Technical College	6.2%	21.8%	28.0%
0132 - South Central Louisiana Technical College	6.2%	21.8%	28.0%
0159 - Elaine Nunez Community College	6.2%	21.8%	28.0%
0176 - Northshore Technical Community College	6.2%	21.8%	28.0%
0183 - Northwest Technical College	6.2%	21.8%	28.0%
0204 - Central Louisiana Technical Community College	6.2%	21.8%	28.0%
0242 - Bossier Parish Community College	6.2%	21.8%	28.0%
0250 - South Louisiana Community College	6.2%	21.8%	28.0%
0257 - Baton Rouge Community College	6.2%	21.8%	28.0%
0258 - River Parishes Community College	6.2%	21.8%	28.0%
0281 - Louisiana Delta Community College	6.2%	21.8%	28.0%

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## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2017-18)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount	Shared UAL	Total ER
<b>Board of Regents</b>	<b>5.9459%</b>	<b>22.2%</b>	<b>28.1%</b>
0200 - Louisiana Board of Regents	5.9459%	22.2%	28.1%
<b>Board of Supervisors of Louisiana State University</b>	<b>5.9459%</b>	<b>22.2%</b>	<b>28.1%</b>
0071 - LSU Baton Rouge	5.9459%	22.2%	28.1%
0074 - LSU Medical Center New Orleans	5.9459%	22.2%	28.1%
0129 - LSU Shreveport	5.9459%	22.2%	28.1%
0149 - LSU Medical Center Shreveport	5.9459%	22.2%	28.1%
0245 - Lallie Kemp Medical Center	5.9459%	22.2%	28.1%
0277 - LSU Health Sciences Center	5.9459%	22.2%	28.1%
0344 - LSU Lab School*	5.9459%	22.2%	28.1%
<b>Board of Supervisors of Southern University</b>	<b>5.945975%</b>	<b>22.2%</b>	<b>28.1%</b>
0079 - Southern University Baton Rouge	5.945975%	22.2%	28.1%
0080 - Southern University New Orleans	5.945975%	22.2%	28.1%
0136 - Southern University Shreveport/Bossier	5.945975%	22.2%	28.1%
0347 - Southern Lab School*	5.945975%	22.2%	28.1%

\*Laboratory schools use rate designated by their governing board, if the rate is set by resolution

# Appendix F

## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2017-18)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount	Shared UAL	Total ER
<b>Board of Supervisors of the University of Louisiana System</b>	<b>5.75%</b>	<b>22.2%</b>	<b>28.0%</b>
0156 - Board of Supervisors University of Louisiana System	5.75%	22.2%	28.0%
0069 - Louisiana Tech	5.75%	22.2%	28.0%
0070 - Northwestern State University	5.75%	22.2%	28.0%
0072 - University of New Orleans	5.75%	22.2%	28.0%
0075 - Nicholls State University	5.75%	22.2%	28.0%
0076 - Southeastern LA University	5.75%	22.2%	28.0%
0077 - University of Louisiana Lafayette	5.75%	22.2%	28.0%
0078 - Grambling State University	5.75%	22.2%	28.0%
0098 - McNeese State University	5.75%	22.2%	28.0%
0099 - University of Louisiana Monroe	5.75%	22.2%	28.0%
0343 - A.E. Phillips Lab School*	5.75%	22.2%	28.0%
0345 - Northwestern Lab School*	5.75%	22.2%	28.0%
0346 - Southeastern Lab School*	5.75%	22.2%	28.0%

\*Laboratory schools use rate designated by their governing board, if the rate is set by resolution



# Appendix F

## TRSL and ORP Historical Contribution Rates



HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2017-18)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount	Shared UAL	Total ER
<b>Board of Supervisors of Community &amp; Technical Colleges</b>	<b>5.945975%</b>	<b>22.2%</b>	<b>28.1%</b>
0259 - Louisiana Community & Technical College System (LCTCS)	5.945975%	22.2%	28.1%
0086 - Delgado	5.945975%	22.2%	28.1%
0091 - SOWELA Technical Community College	5.945975%	22.2%	28.1%
0100 - I.F. Fletcher Technical College	5.945975%	22.2%	28.1%
0132 - South Central Louisiana Technical College	5.945975%	22.2%	28.1%
0159 - Elaine Nunez Community College	5.945975%	22.2%	28.1%
0176 - Northshore Technical Community College	5.945975%	22.2%	28.1%
0183 - Northwest Technical College	5.945975%	22.2%	28.1%
0204 - Central Louisiana Technical Community College	5.945975%	22.2%	28.1%
0242 - Bossier Parish Community College	5.945975%	22.2%	28.1%
0250 - South Louisiana Community College	5.945975%	22.2%	28.1%
0257 - Baton Rouge Community College	5.945975%	22.2%	28.1%
0258 - River Parishes Community College	5.945975%	22.2%	28.1%
0281 - Louisiana Delta Community College	5.945975%	22.2%	28.1%
0348 - LCTCS Online	5.945975%	22.2%	28.1%

*\*Laboratory schools use rate designated by their governing board, if the rate is set by resolution.*

# Appendix F

## TRSL and ORP Historical Contribution Rates

HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2016-17)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount	Shared UAL	Total ER
<b>Board of Regents</b>	<b>5.6919%</b>	<b>21.2%</b>	<b>26.9%</b>
0200 - Louisiana Board of Regents	5.6919%	21.2%	26.9%
0211 - Louisiana Universities Marine Consortium (LUMCON)	5.6919%	21.2%	26.9%
<b>Board of Supervisors of Louisiana State University</b>	<b>5.6919%</b>	<b>21.2%</b>	<b>26.9%</b>
0071 - LSU Baton Rouge	5.6919%	21.2%	26.9%
0074 - LSU Medical Center New Orleans	5.6919%	21.2%	26.9%
0129 - LSU Shreveport	5.6919%	21.2%	26.9%
0149 - LSU Medical Center Shreveport	5.6919%	21.2%	26.9%
0232 - Huey P. Long Medical Center	5.6919%	21.2%	26.9%
0245 - Lallie Kemp Medical Center	5.6919%	21.2%	26.9%
0277 - LSU Health Sciences Center	5.6919%	21.2%	26.9%
0344 - LSU Lab School*	5.6919%	21.2%	26.9%
<b>Board of Supervisors of Southern University</b>	<b>5.691995%</b>	<b>21.2%</b>	<b>26.9%</b>
0079 - Southern University Baton Rouge	5.691995%	21.2%	26.9%
0080 - Southern University New Orleans	5.691995%	21.2%	26.9%
0136 - Southern University Shreveport/Bossier	5.691995%	21.2%	26.9%
0347 - Southern Lab School*	5.691995%	21.2%	26.9%

\*Laboratory schools use rate designated by their governing board, if the rate is set by resolution.



# Appendix F

## TRSL and ORP Historical Contribution Rates

HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2016-17)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount	Shared UAL	Total ER
<b>Board of Supervisors of the University of Louisiana System</b>	<b>5.2545%</b>	<b>21.2%</b>	<b>26.5%</b>
0156 - Board of Supervisors University of Louisiana System	5.2545%	21.2%	26.5%
0069 - Louisiana Tech	5.2545%	21.2%	26.5%
0070 - Northwestern State University	5.2545%	21.2%	26.5%
0072 - University of New Orleans	5.2545%	21.2%	26.5%
0075 - Nicholls State University	5.2545%	21.2%	26.5%
0076 - Southeastern LA University	5.2545%	21.2%	26.5%
0077 - University of Louisiana Lafayette	5.2545%	21.2%	26.5%
0078 - Grambling State University	5.2545%	21.2%	26.5%
0098 - McNeese State University	5.2545%	21.2%	26.5%
0099 - University of Louisiana Monroe	5.2545%	21.2%	26.5%
0342 - Alma T. Brown Lab School*	5.2545%	21.2%	26.5%
0343 - A.E. Phillips Lab School*	5.2545%	21.2%	26.5%
0345 - Northwestern Lab School*	5.2545%	21.2%	26.5%
0346 - Southeastern Lab School*	5.2545%	21.2%	26.5%

\*Laboratory schools use rate designated by their governing board, if the rate is set by resolution.

# Appendix F

## TRSL and ORP Historical Contribution Rates

HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2016-17)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount	Shared UAL	Total ER
<b>Board of Supervisors of Community &amp; Technical Colleges</b>	<b>5.691995%</b>	<b>21.2%</b>	<b>26.9%</b>
0259 - Louisiana Community & Technical College System (LCTCS)	5.691995%	21.2%	26.9%
0086 - Delgado	5.691995%	21.2%	26.9%
0091 - SOWELA Technical Community College	5.691995%	21.2%	26.9%
0100 - L.E. Fletcher Technical College	5.691995%	21.2%	26.9%
0132 - South Central Louisiana Technical College	5.691995%	21.2%	26.9%
0159 - Elaine Nunez Community College	5.691995%	21.2%	26.9%
0176 - Northshore Technical Community College	5.691995%	21.2%	26.9%
0183 - Northwest Technical College	5.691995%	21.2%	26.9%
0204 - Central Louisiana Technical Community College	5.691995%	21.2%	26.9%
0242 - Bossier Parish Community College	5.691995%	21.2%	26.9%
0250 - South Louisiana Community College	5.691995%	21.2%	26.9%
0257 - Baton Rouge Community College	5.691995%	21.2%	26.9%
0258 - River Parishes Community College	5.691995%	21.2%	26.9%
0281 - Louisiana Delta Community College	5.691995%	21.2%	26.9%
0348 - LCTCS Online	5.691995%	21.2%	26.9%

# Appendix F

## TRSL and ORP Historical Contribution Rates

HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2015-16)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount	Shared UAL	Total ER
<b>Board of Regents</b>	<b>5.4379%</b>	<b>22.0%</b>	<b>27.4%</b>
0200 - Louisiana Board of Regents	5.4379%	22.0%	27.4%
0211 - Louisiana Universities Marine Consortium (LUMCON)	5.4379%	22.0%	27.4%
<b>Board of Supervisors of Louisiana State University</b>	<b>5.4379%</b>	<b>22.0%</b>	<b>27.4%</b>
0071 - LSU Baton Rouge	5.4379%	22.0%	27.4%
0074 - LSU Medical Center New Orleans	5.4379%	22.0%	27.4%
0129 - LSU Shreveport	5.4379%	22.0%	27.4%
0149 - LSU Medical Center Shreveport	5.4379%	22.0%	27.4%
0232 - Huey P. Long Medical Center	5.4379%	22.0%	27.4%
0245 - Lallie Kemp Medical Center	5.4379%	22.0%	27.4%
0277 - LSU Health Sciences Center	5.4379%	22.0%	27.4%
0344 - LSU Lab School*	5.4379%	22.0%	27.4%
<b>Board of Supervisors of Southern University</b>	<b>5.437925%</b>	<b>22.0%</b>	<b>27.4%</b>
0079 - Southern University Baton Rouge	5.437925%	22.0%	27.4%
0080 - Southern University New Orleans	5.437925%	22.0%	27.4%
0136 - Southern University Shreveport/Bossier	5.437925%	22.0%	27.4%
0347 - Southern Lab School*	5.437925%	22.0%	27.4%

\*Laboratory schools use rate designated by their governing board, if the rate is set by resolution

# Appendix F

## TRSL and ORP Historical Contribution Rates

HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2015-16)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount	Shared UAL	Total ER
<b>Board of Supervisors of the University of Louisiana System</b>	<b>5.2545%</b>	<b>22.0%</b>	<b>27.3%</b>
0156 - Board of Supervisors University of Louisiana System	5.2545%	22.0%	27.3%
0069 - Louisiana Tech	5.2545%	22.0%	27.3%
0070 - Northwestern State University	5.2545%	22.0%	27.3%
0072 - University of New Orleans	5.2545%	22.0%	27.3%
0075 - Nicholls State University	5.2545%	22.0%	27.3%
0076 - Southeastern LA University	5.2545%	22.0%	27.3%
0077 - University of Louisiana Lafayette	5.2545%	22.0%	27.3%
0078 - Grambling State University	5.2545%	22.0%	27.3%
0098 - McNeese State University	5.2545%	22.0%	27.3%
0099 - University of Louisiana Monroe	5.2545%	22.0%	27.3%
0342 - Alma T. Brown Lab School*	5.2545%	22.0%	27.3%
0343 - A.E. Phillips Lab School*	5.2545%	22.0%	27.3%
0345 - Northwestern Lab School*	5.2545%	22.0%	27.3%
0346 - Southeastern Lab School*	5.2545%	22.0%	27.3%

\*Laboratory schools use rate designated by their governing board, if the rate is set by resolution.

# Appendix F

## TRSL and ORP Historical Contribution Rates

HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2015-16)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount	Shared UAL	Total ER
<b>Board of Supervisors of Community &amp; Technical Colleges</b>	<b>5.437925%</b>	<b>22.0%</b>	<b>27.4%</b>
0259 - Louisiana Community & Technical College System (LCTCS)	5.437925%	22.0%	27.4%
0086 - Delgado	5.437925%	22.0%	27.4%
0091 - SOWELA Technical Community College	5.437925%	22.0%	27.4%
0100 - L.E. Fletcher Technical College	5.437925%	22.0%	27.4%
0132 - South Central Louisiana Technical College	5.437925%	22.0%	27.4%
0159 - Elaine Nunez Community College	5.437925%	22.0%	27.4%
0176 - Northshore Technical Community College	5.437925%	22.0%	27.4%
0183 - Northwest Technical College	5.437925%	22.0%	27.4%
0204 - Central Louisiana Technical Community College	5.437925%	22.0%	27.4%
0242 - Bossier Parish Community College	5.437925%	22.0%	27.4%
0250 - South Louisiana Community College	5.437925%	22.0%	27.4%
0257 - Baton Rouge Community College	5.437925%	22.0%	27.4%
0258 - River Parishes Community College	5.437925%	22.0%	27.4%
0281 - Louisiana Delta Community College	5.437925%	22.0%	27.4%
0348 - LCTCS Online	5.437925%	22.0%	27.4%



# Appendix F

## TRSL and ORP Historical Contribution Rates

HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2014-15)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount	Shared UAL	Total ER
<b>Board of Regents</b>	<b>5.1839%</b>	<b>22.7%</b>	<b>27.9%</b>
0200 - Louisiana Board of Regents	5.1839%	22.7%	27.9%
0211 - Louisiana Universities Marine Consortium (LUMCON)	5.1839%	22.7%	27.9%
<b>Board of Supervisors of Louisiana State University</b>	<b>5.1839%</b>	<b>22.7%</b>	<b>27.9%</b>
0071 - LSU Baton Rouge	5.1839%	22.7%	27.9%
0074 - LSU Medical Center New Orleans	5.1839%	22.7%	27.9%
0129 - LSU Shreveport	5.1839%	22.7%	27.9%
0149 - LSU Medical Center Shreveport	5.1839%	22.7%	27.9%
0225 - E.A. Conway Medical Center	5.1839%	22.7%	27.9%
0232 - Huey P. Long Medical Center	5.1839%	22.7%	27.9%
0239 - Washington St. Tammany Medical Center	5.1839%	22.7%	27.9%
0245 - Lallie Kemp Medical Center	5.1839%	22.7%	27.9%
0277 - LSU Health Sciences Center	5.1839%	22.7%	27.9%
0344 - LSU Lab School*	5.1839%	22.7%	27.9%
<b>Board of Supervisors of Southern University</b>	<b>5.1839%</b>	<b>22.7%</b>	<b>27.9%</b>
0079 - Southern University Baton Rouge	5.1839%	22.7%	27.9%
0080 - Southern University New Orleans	5.1839%	22.7%	27.9%
0136 - Southern University Shreveport/Bossier	5.1839%	22.7%	27.9%
0347 - Southern Lab School**	5.8216%	22.7%	28.5%

\*Laboratory schools use rate designated by their governing board, if the rate is set by resolution.

\*\*The rate for institutions whose governing boards did not set a rate by resolution is the rate paid in the previous fiscal year.

# Appendix F

## TRSL and ORP Historical Contribution Rates

HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2014-15)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount	Shared UAL	Total ER
<b>Board of Supervisors of the University of Louisiana System</b>	<b>5.2545%</b>	<b>22.7%</b>	<b>28.0%</b>
0156 - Board of Supervisors University of Louisiana System	5.2545%	22.7%	28.0%
0069 - Louisiana Tech	5.2545%	22.7%	28.0%
0070 - Northwestern State University	5.2545%	22.7%	28.0%
0072 - University of New Orleans	5.2545%	22.7%	28.0%
0075 - Nicholls State University	5.2545%	22.7%	28.0%
0076 - Southeastern LA University	5.2545%	22.7%	28.0%
0077 - University of Louisiana Lafayette	5.2545%	22.7%	28.0%
0078 - Grambling State University	5.2545%	22.7%	28.0%
0098 - McNeese State University	5.2545%	22.7%	28.0%
0099 - University of Louisiana Monroe	5.2545%	22.7%	28.0%
0342 - Alvin I. Brown Lab School*	5.2545%	22.7%	28.0%
0343 - A.E. Phillips Lab School*	5.2545%	22.7%	28.0%
0345 - Northwestern Lab School*	5.2545%	22.7%	28.0%
0346 - Southeastern Lab School*	5.2545%	22.7%	28.0%

\*Laboratory schools use rate designated by their governing board, if the rate is set by resolution.

\*\*The rate for institutions whose governing boards did not set a rate by resolution is the rate paid in the previous fiscal year.

# Appendix F

## TRSL and ORP Historical Contribution Rates

HIGHER EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2014-15)			
Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount	Shared UAL	Total ER
<b>Board of Supervisors of Community &amp; Technical Colleges</b>	<b>5.1839%</b>	<b>22.7%</b>	<b>27.9%</b>
0259 - Louisiana Community & Technical College System (LCTCS)	5.1839%	22.7%	27.9%
0086 - Delgado	5.1839%	22.7%	27.9%
0091 - SOWELA Technical Community College	5.1839%	22.7%	27.9%
0100 - L.E. Fletcher Technical College	5.1839%	22.7%	27.9%
0132 - South Central Louisiana Technical College	5.1839%	22.7%	27.9%
0159 - Elaine Nunez Community College	5.1839%	22.7%	27.9%
0176 - Northshore Technical Community College	5.1839%	22.7%	27.9%
0183 - Northwest Technical College	5.1839%	22.7%	27.9%
0204 - Central Louisiana Technical Community College	5.1839%	22.7%	27.9%
0242 - Bossier Parish Community College	5.1839%	22.7%	27.9%
0250 - South Louisiana Community College	5.1839%	22.7%	27.9%
0257 - Baton Rouge Community College	5.1839%	22.7%	27.9%
0258 - River Parishes Community College	5.1839%	22.7%	27.9%
0281 - Louisiana Delta Community College	5.1839%	22.7%	27.9%
0348 - LCTCS Online	5.1839%	22.7%	27.9%

# Appendix F

## TRSL and ORP Historical Contribution Rates

### ORP Contribution Rates (FY 2013-14 through FY 2012-2013) \*

The **member rate** and the **normal cost** are added together and represent the **total percentage transferred to carrier** on behalf of the ORP participant.

Fiscal Year	ORP Plans	Member Contribution			Employer Contribution			Total Percentage Transferred to Carrier
		Member Rate	TRSL Fee	Total Member	Normal Cost	Shared UAL	Total Employer	
2013-14	K-12 ORP	7.95%	0.05%	8.00%	5.8216%	21.3%	27.2%**	13.772%
	Higher Ed ORP	7.95%	0.05%	8.00%	5.1839%	21.3%	26.5%	13.134%
2012-13	K-12 ORP	7.95%	0.05%	8.00%	5.798%	18.702%	24.5%	13.748%
	Higher Ed ORP	7.95%	0.05%	8.00%	5.685%	18.715%	24.4%	13.635%

\*Act 716 of the 2012 legislative session calls for the calculation of individualized employer contribution rates for K-12 ORP employers and higher ed ORP employers. (Effective FY 2012-2013 and thereafter)

\*\*Rounded

### ORP Contribution Rates (FY 2011-2012 through FY 1990-1991)

The **member rate** and the **normal cost** are added together and represent the **total percentage transferred to carrier** on behalf of the ORP participant.

Fiscal Year	Member Contribution			Employer Contribution			Total Percentage Transferred to Carrier
	Member Rate	TRSL Fee	Total Member	Normal Cost	Unfunded Liability	Total Employer	
2011-12	7.95%	0.05%	8.00%	5.97%	17.73%	23.70%	13.92%
2010-11	7.90%	0.10%	8.00%	5.70%	14.50%	20.20%	13.60%
2009-10	7.90%	0.10%	8.00%	5.76%	9.74%	15.50%	13.66%
2008-09	7.90%	0.10%	8.00%	6.95%	8.55%	15.50%	14.85%
2007-08	7.90%	0.10%	8.00%	6.93%	9.67%	16.60%	14.83%
2006-07	7.90%	0.10%	8.00%	6.64%	9.16%	15.80%	14.54%
2005-06	7.90%	0.10%	8.00%	6.51%	9.39%	15.90%	14.41%
2004-05	7.90%	0.10%	8.00%	6.26%	9.24%	15.50%	14.16%
2003-04	7.90%	0.10%	8.00%	6.71%	7.09%	13.80%	14.61%
2002-03	7.90%	0.10%	8.00%	6.75%	6.35%	13.10%	14.65%
2001-02	7.90%	0.10%	8.00%	6.77%	6.33%	13.10%	14.67%



# Appendix F

## TRSL and ORP Historical Contribution Rates

### ORP Contribution Rates (FY 2011-2012 through FY 1990-1991)

The **member rate** and the **normal cost** are added together and represent the **total percentage transferred to carrier** on behalf of the ORP participant.

Fiscal Year	Member Contribution			Employer Contribution			Total Percentage Transferred to Carrier
	Member Rate	TRSL Fee	Total Member	Normal Cost	Unfunded Liability	Total Employer	
2000-01	7.90%	0.10%	8.00%	6.86%	7.34%	14.20%	14.76%
1999-00	7.90%	0.10%	8.00%	6.93%	8.27%	15.20%	14.83%
1998-99	7.90%	0.10%	8.00%	7.03%	9.47%	16.50%	14.93%
1997-98	7.90%	0.10%	8.00%	7.02%	9.38%	16.40%	14.92%
1996-97	7.90%	0.10%	8.00%	6.96%	9.34%	16.30%	14.86%
1995-96	7.90%	0.10%	8.00%	7.09%	9.41%	16.50%	14.99%
1994-95	7.90%	0.10%	8.00%	6.87%	9.33%	16.20%	14.77%
1993-94	7.90%	0.10%	8.00%	6.81%	9.39%	16.20%	14.71%
1992-93	7.90%	0.10%	8.00%	6.73%	9.67%	16.40%	14.63%
1991-92	7.90%	0.10%	8.00%	6.57%	10.73%	17.30%	14.47%
1990-91	7.90%	0.10%	8.00%	5.97%	7.83%	13.80%	13.87%





BOARD *of* REGENTS  
STATE OF LOUISIANA