



HR 143 PHASED RETIREMENT TASK FORCE **2025 REPORT**

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IMAGE SOURCES (Covers): Getty Images.

Introduction

House Resolution No. 143 (HR 143) of the 2025 Regular Legislative Session ([Appendix A](#)) created the Phased Retirement Task Force. Under the jurisdiction of the Board of Regents, the Task Force ([Appendix B](#)) is charged with studying the creation of a phased retirement program for Louisiana's public postsecondary education institutions. The Task Force also examined the potential of increasing the employer rate for Optional Retirement Plan (ORP) contributions, shifting the cost of the retirement plan's administrative fee from ORP members to their employers, and enhancing the benefit to ORP participants with additional payouts of accrued leave. Data from both national and state sources are used to inform this report.

This Task Force serves as an extension of the work completed under HR 169 of the 2024 Regular Legislative Session, and continues discussions to understand the recruitment and retention challenges faced by postsecondary education institutions that are critical to develop and build talent within Louisiana. Higher education serves as an important driver of economic development by preparing the workforce, advancing research, and fostering innovation. Consequently, the recruiting market for faculty and highly skilled staff is national and increasingly international in scope. To remain competitive with peer states and the private sector, institutions must be able to attract and retain highly productive faculty and staff, an essential component to educating and developing the state's future talent base. Addressing the challenges associated with recruiting and retaining highly qualified personnel—and implementing effective strategies to respond to those challenges—is central to this legislative call to action.

In total, HR 143 identified ten aspects of phased retirement to be examined by the Task Force. This report responds to all these elements, providing recommendations and highlighting key considerations.

Overview of Phased Retirement Plans

Phased (also known as modified or planned) retirement programs provide work arrangements that enable eligible faculty and staff nearing retirement to transition gradually by reducing their teaching loads, administrative responsibilities, and/or work schedules while remaining employed for a defined period of time. These programs are typically voluntary and governed by formal agreements that specify duration, workload, compensation, and a fixed retirement date.

Phased retirement programs are offered by the federal government as well as across various state governments and public/private universities. The federal government provides the option of phased retirement for most employees, with the exception of those in most law enforcement, border protection, and air traffic controllers categories. States that provide such an option for both state employees and their public higher education systems include: Alabama, Florida, Illinois (agency-specific), Iowa, Kansas, Maryland, Massachusetts, Minnesota, Missouri, New York, Utah, Virginia, Washington, and Wisconsin. California and Hawaii offer programs for their state employees, but not their public postsecondary education institutions. Further, some states offer phased retirement for only some of their public or private universities such as the University of Arizona, University of Idaho, University of Texas and Texas A&M University systems, Kansas Board of Regents, Cornell University, Carnegie Mellon University, West Virginia University, and University of North Carolina System.

The only institution within Louisiana that offers a phased retirement program is Loyola University New Orleans. Full-time, tenured faculty are able to participate if they are over 60 years old with at least 15 years of continued service at the university. Reduced teaching and research loads, or equivalent service, ensures that the participating phased retirement professors remain active participants at Loyola as they prepare for retirement. The phased retirement work plan, agreed upon by the faculty member, department chair, and dean, stipulates the appropriate workload over the

allowable three-year period, with the faculty member receiving 100% of their [fixed base] salary the first year and 50% during the final two years while maintaining full-time status in order to receive benefits. Although the participation rate is not high, the university believes that providing the phased retirement option is an appropriate use of its resources.

For faculty and staff in federal and state government as well as higher education, phased retirement options support a smoother transition into retirement while maintaining professional engagement and income stability. Within higher education, reduced workloads allow continued participation in teaching, research, advising, and/or service while also facilitating effective knowledge transfer. For tenured faculty in particular, phased retirement provides an opportunity to complete research while also supporting students and colleagues through mentorship, and curriculum continuity.

Phased retirement programs are a strategic tool for succession planning in an environment often characterized by aging faculty, constrained budgets, and long-term enrollment uncertainty. By retaining experienced faculty and staff on a reduced workload, institutions can preserve academic quality, research continuity, and governance capacity. Phased retirement also allows departments to plan course offerings, advising coverage, and research supervision more effectively, ensuring stability is maintained and personnel transitions are smooth.

Despite these benefits, phased retirement programs in higher education present distinct challenges. Faculty workloads often involve interconnected teaching, research, and service responsibilities. Reduced appointments may affect eligibility for health insurance, retirement contributions, and other benefits, requiring additional coordination with benefits providers and retirement plan administrators. Further, it is difficult to determine whether phased retirement plans are cost effective for both the state and higher education institutions as the programs are voluntary and highly correlated to the retirement decisions made by the employee and the policy guidance set forth by the system management boards. Clear eligibility criteria and standardized program structures are necessary to avoid perceptions of inequity across departments or disciplines.

Phased retirement programs can offer benefits to both employer and employee when implemented within a clear policy framework. Each institution may tailor its phased retirement program based on its needs, budget, and faculty demographics. When aligned with institutional mission and system needs, phased retirement can address recruitment and retention issues faced by postsecondary education institutions, by assisting with talent development, financial stability, and long-term faculty renewal.

Task Force Overview

HR 143 requested that the Commissioner of Higher Education call the first meeting of the Phased Retirement Task Force to take place no later than August 1, 2025, and that the Task Force submit a report of its findings and conclusions, including recommendations for related legislation, to the House Committee on Retirement no later than December 31, 2025. To meet these requirements, the Task Force met for the first time on July 30, 2025, and set a meeting schedule to conclude in December 2025.

Over that period of time, the Task Force members learned about phased retirement plans offered in the federal government, along with those of various state governments and both public and private higher education systems and institutions across the country. The Task Force received presentations from Brenda Mundell with Pennsylvania's State System of Higher Education and Kristin Vocke with Loyola University New Orleans. Both presented details such as the number of participants, cost impacts, and organizational structure of their respective phased retirement plan options. Pennsylvania offers phased retirement options to faculty and staff, while Loyola offers phased retirement to only tenured faculty members. In addition, information presented included an inclusive listing of ORP plans and contribution amounts across multiple institutions from the

National Association of State Retirement Administrators (NASRA). Each of the three ORP vendors—TIAA, Voya Financial, and Corebridge Financial—gave a presentation on the services they provide for members. Katherine Whitney, Director of the Teachers' Retirement System of Louisiana (TRS), provided a presentation on the status of Return-to-Work provisions and recommendations per Senate Study Request No. 1 of the 2025 Regular Legislative Session.

Current Membership

Based on the 2025 actuarial valuation approved by the TRS Board of Trustees at its October 2025 meeting, within higher education 18,007 active members participate in the Defined Benefit (DB) plan and 6,783 active participants in ORP. The breakdown by system, along with total payroll and employer contribution amounts, is provided on page 5.

Employer Contribution Rates

HR 143 charged the Task Force with reviewing the impact of increasing the employer contribution rate for those employees participating in ORP. The contribution amounts detailed in Figure 1 are based on the employer contribution rate. For both plans (DB and ORP), the employer contribution rate includes the unfunded accrued liability (UAL) rate for that fiscal year. In Fiscal Year 2024–2025 (FY25), the shared UAL rate was 15.9%.

For ORP members, the employer contribution rate includes the 6.2% transfer amount and the shared UAL rate. As a result of this, the employer contribution rate in FY25 was 22.1% of each ORP member's salary.

For DB plan members, the employer contribution rate includes the following components: normal cost, administrative expense rate, Account Funding Contribution (AFC) Rate, and the shared UAL rate.

- The transfer amount is the amount transferred by the employer to the ORP carrier as determined by the employee.
- The normal cost is the cost of benefits earned by current active employees that is allocated to the current year. For FY25, the normal cost for higher education employers was 3.10%.
- The administrative expense rate includes expenses associated with the operations of TRS and is determined as a percentage of the projected payroll of all active members. The administrative expense rate for higher education employers in FY25 was 0.38%.
- The AFC Rate is used to directly pay for the future permanent benefit increases (PBIs). The AFC rate will be capped at 2.5% of payroll. The AFC rate for FY25 was 1.5%.
- The shared UAL rate is that year's payments toward the unfunded accrued liability. The shared UAL rate for FY25 was 15.9%. For the DB plan, the employer contribution rate for higher education in FY25 was 20.88% of each member's salary.

Table 1. Employer Contribution Rates.

FY25 Plan Expense Rates		ORP	DB
Transfer Amount		6.20%	—
Normal Cost		—	3.10%
Administrative Expense Rate*			0.38%
AFC Rate			1.50%
Shared UAL Expense		15.90%	15.90%
FY25 Total		22.10%	20.88%

Source: TRSL June 30, 2023 Actuarial Valuation and [TRSL Website](#)

* Effective FY27, Act 109 of the 2025 Regular Legislative Session requires the employer to pay a share of the ORP administrative expense fee set by the TRSL Board of Trustees. The employee pays the lesser of 0.05% of 1/2 of the total fee (currently 0.05%) and the employer pays the remaining amount.

Table 2. Defined Benefit Plan Membership.

System	Member Count	Total Payroll	Employer Contributions
Board of Regents	149	\$10,282,732	\$2,147,034
LSU System ¹	6,990	\$488,087,757	\$101,966,637
SU System ²	1,404	\$82,998,711	\$17,347,808
UL System	6,267	\$329,501,110	\$68,806,364
LCTC System	3,197	\$162,792,003	\$33,990,970
Total	18,007	1,073,662,313	\$224,258,813

Source: TRSL, 2025

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 Contributions
Board of Regents	56	\$4,577,623	\$1,011,655
LSU System ¹	3,621	\$343,885,406	\$75,998,780
SU System ²	213	\$19,024,718	\$4,204,461
UL System	2,438	\$181,724,253	\$40,161,134
LCTC System	455	\$25,936,246	\$5,731,916
Total	6,783	\$575,148,246	\$127,107,946

Source: TRSL, 2025

1 - LSU System includes University Laboratory School, Health Care Services Division, and Lallie Kemp
2 - SU System includes Southern Laboratory School

Task Force Recommendations

Over the course of its meetings, the Task Force explored numerous recommendations pertaining to the development of a phased retirement plan. Based on these discussions and Task Force consensus, the following recommendations are offered to the House Committee on Retirement:

- ▶ **The Task Force recommends that Louisiana higher education institutions develop a voluntary Phased Retirement Program policy to assist in the recruitment and retention of faculty and staff, while ensuring institutional knowledge transfer and strategic succession planning. The Phased Retirement Program policy shall be approved by each system's management board no earlier than June 30, 2027, to allow the phased retirement program to go into effect no earlier than July 1, 2027. Enrollment in the program shall be entirely voluntary for employees to participate.**
 - ▶ In order to allow higher education institutions/systems to develop their Phased Retirement Program policies, the Task Force determined that an appropriate length of time is necessary to support such action. This recommendation provides one year for research, design, and approval of a Phased Retirement Program policy
- ▶ **The Task Force recommends that each system develop a Phased Retirement Program policy reflecting its individual system and institutional needs. Each policy will require approval by the system's Board of Supervisors and include the following items:**
 - ▶ Definition of potential enrollee
 - ▶ The enrollee must be retirement-eligible to participate under their respective retirement system
 - ▶ Length of enrollment, no less than 12 months and no more than 36 months
 - ▶ Persons enrolled must have a minimum of ten years of collective (not consecutive) service in a Louisiana public postsecondary institution, without refund of retirement contributions
 - ▶ The age of the enrollee shall be no less than 59 ½ years
 - ▶ Enrollees may be rehired at full- or part-time, but only following a defined period (as noted within the system/institution phased retirement policy) after the end of the phased retirement enrollment
 - ▶ A Memorandum of Understanding (MOU) shall be executed between the institution/system and the enrollee, inclusive of the enrolled employee's workload and schedule expectations
 - ▶ The MOU shall be approved by an institution's Human Resources officer, a chief academic officer, and a chief fiscal officer
 - ▶ The workload shall be no less than 50% effort
 - ▶ Dual employment in another Louisiana State Retirement System-eligible position is prohibited during phased retirement enrollment
 - ▶ Formal acknowledgment is to be required
 - ▶ Each system may choose to provide additional policy guidance and implementation actions.

- ▶ **Phased Retirement Program enrollees shall continue to be considered full-time active employees, retaining full-time benefits status, and receive an appropriate salary reflective of their adjusted work schedules. Further, Phased Retirement Program enrollees may continue to contribute to their respective retirement plans, providing additional lifetime income.**
 - ▶ In order to support recruitment and retention efforts, those defined enrollees must maintain their active status and be considered full-time employees to ensure continued receipt of appropriate salary and benefits options
 - ▶ Enrolled participants shall retain full-time benefit status in order to maintain group insurance benefits
 - ▶ Enrolled participants' salaries shall be adjusted based on percent of effort during their time in the phased retirement program
 - ▶ Enrolled participants shall continue to accrue leave based on their agreed-upon work effort per the MOU
 - ▶ Enrolled participants may continue to contribute to their supplemental retirement plans
 - ▶ **DB Plan Members:**
 - ▶ Enrolled DB plan members shall receive a pro rata portion of their retirement benefits based on each system's defined percentage of effort (defined as not less than 50%)
 - ▶ No employee or employer contributions shall be made to the DB plan on behalf of an enrollee
 - ▶ **ORP Plan Participants:**
 - ▶ Contributions made by the participant to their respective ORP plan shall continue based on their adjusted salary
 - ▶ Employer contributions to the enrollee's ORP plan shall continue based on their adjusted salary
- ▶ **Increase employer contributions to ORP accounts**
 - ▶ Employees contribute 8% of their salary (less a 0.05% administrative fee to TRSL) to the account. Since FY18, employers have contributed 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 of 0.05% 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. Effective in FY27, these administrative costs will be split between the employee and the employer (see below).

- ▶ Based on information provided by NASRA during the TRSL-ORP Task Force in September 2024, Louisiana ranks among the lowest in the 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 deficiency in providing highly competitive retirement benefits for employees.
- ▶ To ensure equitable and competitive retirement benefits for Louisiana's public postsecondary education employees, it is strongly recommended that employers increase their minimum employer contribution rate to equal the employee's required contribution of 8%. This adjustment would aid in aligning Louisiana with best practices in retirement funding while also enhancing the state's ability to attract and retain top talent in a highly competitive international job market. An equalized employer contribution rate reflects a commitment to investing in employees' futures and provides a more sustainable path toward financial security in retirement.
 - ▶ The Constitutional amendment passed as Act 222 of the 2025 Regular Legislative Session, to be voted on by the state populous in May 2026, 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.
 - ▶ Contingent upon the passage of the amendment, it is recommended that any savings recognized (\$71M estimated presently) remain in the higher education budget and a portion of these savings may be used by institutions to increase employer contributions to ORP accounts, making Louisiana more competitive among Southern states.
- ▶ **Shift payment of TRSL administrative fee from ORP members to employer**
 - ▶ Beginning July 1, 2026, the administrative fee charged to ORP participants will be split evenly between the employee and their employer. From this date, employees will not be debited any fee greater than 0.05% or half of the total administrative fee amount. However, should the fee amount be increased by the TRSL Board of Trustees, the difference will be made up by the employer.
 - ▶ The Task Force recommends the administrative fee should be paid by the employer in its entirety contingent upon an appropriation of recurring state funding for higher education institutions to support this enhancement, thereby not causing an additional mandated cost.
- ▶ **Potential cost of providing greater payout by using accrued leave to enhance a participant's benefit**
 - ▶ State employees enrolled in the TRSL DB plan are typically paid for 300 hours or 37.5 days of annual leave and 200 hours of unused sick leave, and members are allowed at no cost to convert up to one (1) year of unused sick leave earned on or after July 1, 1990 to service credit. Those employees enrolled in the Louisiana State Employee's Retirement System (LASERS) DB plan are able to convert unused leave to days by adding the hours of annual and sick leave and dividing these hours by eight, representing an eight-hour day—or they may receive a lump-sum payment of the actuarial value (not the hourly salary rate) of the unused combined annual and sick leave which may be rolled over to an IRS qualified plan.
 - ▶ Employees enrolled in an ORP may be paid for up to 300 hours of unused annual leave and 200 hours of unused sick leave.

- ▶ The use of accrued leave to enhance a participant's benefit can serve as a valuable workforce management and retention tool. Enhanced payouts may encourage voluntary participation in phased retirement programs, creating more predictable separation timelines and facilitating succession planning. In higher education, this predictability can support continuity in teaching, research, and administrative operations, while helping institutions manage workforce transitions; however, depending on those who are enrolled in an ORP plan, providing additional accrued leave may result in increased institutional costs,
- ▶ The Task Force recommends that those persons participating in an ORP plan be paid for an additional 100 hours of unused annual and/or sick leave.
- ▶ The Task Force also strongly recommends an appropriation of recurring state funding for higher education institutions to support this enhancement, thereby not causing an additional mandated cost.

Conclusion

Over the course of five months, the Task Force created by HR 143 of the 2025 Regular Legislative Session conducted a comprehensive review of state and national data to examine phased retirement programs and other retirement-related challenges impacting Louisiana's public postsecondary education institutions and their systems to recruit and retain faculty and staff within a competitive national and international labor market. Through a collaborative effort of the four systems, TRSL, the Office of Group Benefits, the Louisiana Legislative Auditor, and the Board of Regents, this report presents recommendations for consideration to be implemented through rules, system/institutional policies, and legislative action.

Appendix A

HR 143 OF THE 2025 REGULAR LEGISLATIVE SESSION

ENROLLED

2025 Regular Session

HOUSE RESOLUTION NO. 143

BY REPRESENTATIVE BACALA

A RESOLUTION

To establish a task force to study a phased retirement program for Louisiana's public postsecondary education institutions and to report its findings to the House Committee on Retirement.

WHEREAS, House Resolution No. 169 of the 2024 Regular Session of the Legislature established a task force to study the Optional Retirement Plan (ORP) within the Teachers' Retirement System of Louisiana (TRS); and

WHEREAS, the task force was 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; and

WHEREAS, the task force noted that institutions in other states across the country offer faculty the ability to retire over time by gradually stepping down their workload; and

WHEREAS, the task force discussed the benefits of allowing senior faculty to work at a reduced load for a period of time, including retention of institutional knowledge, supporting and enhancing junior faculty recruitment, and boosting retention through potential promotions; and

WHEREAS, a phased retirement program is likely to result in savings to the institutions; and

WHEREAS, in addition to allowing institutions to retain key faculty members and facilitate the transfer of institutional knowledge, a phased retirement program could also aid an institution in managing cost savings and strengthen the workforce by attracting new talent; and

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HR NO. 143

ENROLLED

WHEREAS, the task force recommended convening a group to study the feasibility of a phased retirement program, through which full-time faculty members who are members of the ORP or regular retirement plan could transition into full retirement while continuing to provide services to their respective institutions and offices; and

WHEREAS, employees should have the ability to have an additional lifetime income to supplement their retirement benefit through their optional retirement plan provider.

THEREFORE, BE IT RESOLVED that the House of Representatives of the Legislature of Louisiana does hereby establish a task force to study a phased retirement program for Louisiana's public postsecondary education institutions.

BE IT FURTHER RESOLVED that the task force shall examine aspects of phased retirement, including but not limited to the following:

- (1) The challenges and benefits of a phased retirement program.
- (2) The structure of phased retirement programs in other states.
- (3) The potential cost of implementing a phased retirement program in Louisiana.
- (4) The potential eligibility requirements of a phased retirement program.
- (5) The time-period for implementation of a potential phased retirement program.
- (6) Salary and retirement benefits to be received during phased retirement.
- (7) The potential of providing an additional lifetime income.
- (8) The impact of increasing the employer rate from 6.2% to 8%.
- (9) Shifting payment of the TRSL administrative fee from ORP members to the employer.
- (10) The potential cost of providing a greater pay out by using accrued leave to enhance a participant's benefit.

BE IT FURTHER RESOLVED that the task force shall be comprised of the following members:

- (1) A human resources representative from each public postsecondary education system, to be appointed by the president of the system.
- (2) A chief financial officer from each public postsecondary education system, to be appointed by the president of the system.
- (3) A faculty representative from each public postsecondary education system to be appointed by the president of the system.

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HR NO. 143

ENROLLED

(4) An academic affairs representative from each public postsecondary education system, to be appointed by the president of the system.

(5) The Board of Regents shall appoint one member.

(6) The board of trustees of the Teachers' Retirement System of Louisiana shall appoint one member.

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

(8) The chief executive officer of the Office of Group Benefits.

BE IT FURTHER RESOLVED that the appointing authorities shall submit the names and contact information of their appointees not later than July 1, 2025, to the chair of the Board of Regents, who shall call the first meeting of the task force not later than August 1, 2025.

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 and the legislative auditor shall provide actuarial services as requested by any member of the task force for any aspects of the study that are discussed.

BE IT FURTHER RESOLVED that the task force members shall serve without compensation and without reimbursement of expenses associated with participation or travel except that to which they are entitled from their employers.

BE IT FURTHER RESOLVED that the task force shall submit a report of its findings and conclusions, including recommendations for related legislation, to the House Committee on Retirement not later than December 31, 2025.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

Appendix B

Task Force Roster

Member	Seat Information
Dr. Samuel Gladden	Louisiana Board of Regents
Gena Doucet	Louisiana Community and Technical College System
Dr. Mark McLean	Louisiana Community and Technical College System
Beth Alford	Louisiana Community and Technical College System
Wendi Palermo	Louisiana Community and Technical College System
Kenneth "Kenny" Herbold	Louisiana Legislative Auditor
Haley "Niki" Norton	Louisiana State University System
Tommy Smith	Louisiana State University System
Dr. Daniel "Dan" Tirone	Louisiana State University System
Dr. Jane Cassidy	Louisiana State University System
Heath Williams	Office of Group Benefits
Dr. Cynthia Bryant	Southern University System
Dawn M. Harris	Southern University System
Desiree Honore Thomas	Southern University System
Dr. Ghirmay S. Ghebreyesus	Southern University System
Kenneth "Trey" Roche	Teacher's Retirement System of Louisiana
Ashley Jackson	University of Louisiana System
Eddie Meche	University of Louisiana System
Dr. Bryan Fuller	University of Louisiana System
Dr. Jeannine O'Rourke	University of Louisiana System

Appendix C

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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National Association of State Retirement Administrators, www.nasra.org

Appendix C

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
 Contact: Keith Brainard keith@nasra.org or Alex Brown alex@nasra.org

 **NASRA**

Appendix C

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
 Contact: Keith Brainard keith@nasra.org or Alex Brown alex@nasra.org

 **NASRA**

Appendix C

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
 Contact: Keith Brainard keith@nasra.org or Alex Brown alex@nasra.org



Appendix C

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 or Alex Brown alex@nasra.org

 **NASRA**

Appendix D

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%					
	Higher Ed Regular Plan	8.0%	3.05%	0.36%	1.75%	15.17%	20.33%
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%					
	Higher Ed Regular Plan	8.0%	3.10%	0.38%	1.50%	15.90%	20.88%

*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 D

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%				
	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%				
	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%				
	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%				
	Higher Ed Regular Plan	8.0%				

Appendix D

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 D

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 D

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				
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 D

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%

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

¹The 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				
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 D

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
Board of Regents	6.20%	15.17%	21.37%
0200 - Louisiana Board of Regents	6.20%	15.17%	21.37%
Board of Supervisors of Louisiana State University	6.20%	15.17%	21.37%
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%
Board of Supervisors of Southern University	6.20%	15.17%	21.37%
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 D

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
Board of Supervisors of the University of Louisiana System	6.20%	15.17%	21.37%
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
Board of Supervisors of Community & Technical Colleges	6.20%	15.17%	21.37%
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.			
Other	6.20%	15.17%	21.37%
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
Board of Regents	6.20%	15.90%	22.10%
0200 - Louisiana Board of Regents	6.20%	15.90%	22.10%
Board of Supervisors of Louisiana State University	6.20%	15.90%	22.10%
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%
Board of Supervisors of Southern University	6.20%	15.90%	22.10%
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/Bossier	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
Board of Supervisors of the University of Louisiana System	6.20%	15.90%	22.10%
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
Board of Supervisors of Community & Technical Colleges	6.20%	15.90%	22.10%
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%
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.			
Other	6.20%	15.90%	22.10%
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.

Appendix D

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
Board of Regents	6.2%	20.16%	26.4%
0200 - Louisiana Board of Regents	6.2%	20.16%	26.4%
Board of Supervisors of Louisiana State University	6.2%	20.16%	26.4%
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%
Board of Supervisors of Southern University	6.2%	20.16%	26.4%
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/Bossier	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
Board of Supervisors of the University of Louisiana System	6.2%	20.16%	26.4%
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
Board of Supervisors of Community & Technical Colleges	6.2%	20.16%	26.4%
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%
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.			
Other	6.2%	20.16%	26.4%
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
Board of Regents	6.2%	20.8%	27.0%
0200 - Louisiana Board of Regents	6.2%	20.8%	27.0%
Board of Supervisors of Louisiana State University	6.2%	20.8%	27.0%
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%
Board of Supervisors of Southern University	6.2%	20.8%	27.0%
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.

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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
Board of Supervisors of the University of Louisiana System	6.2%	20.8%	27.0%
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.

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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
Board of Supervisors of Community & Technical Colleges	6.2%	20.8%	27.0%
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%
0242 - 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.			
Other	6.2%	20.8%	27.0%
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.

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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
Board of Regents	6.2%	21.47%	27.7%
0200 - Louisiana Board of Regents	6.2%	21.47%	27.7%
Board of Supervisors of Louisiana State University	6.2%	21.47%	27.7%
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%
Board of Supervisors of Southern University	6.2%	21.47%	27.7%
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
Board of Supervisors of the University of Louisiana System	6.2%	21.47%	27.7%
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
Board of Supervisors of Community & Technical Colleges	6.2%	21.47%	27.7%
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.			
Other	6.2%	21.47%	27.7%
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
Board of Regents	6.2%	21.8%	28.0%
0200 - Louisiana Board of Regents	6.2%	21.8%	28.0%
Board of Supervisors of Louisiana State University	6.2%	21.8%	28.0%
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%
Board of Supervisors of Southern University	6.2%	21.8%	28.0%
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
Board of Supervisors of the University of Louisiana System	6.2%	21.8%	28.0%
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
Board of Supervisors of Community & Technical Colleges	6.2%	21.8%	28.0%
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%
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%
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.			
Other	6.2%	21.8%	28.0%
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.

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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
Board of Regents	6.2%	22.2%	28.4%
0200 - Louisiana Board of Regents	6.2%	22.2%	28.4%
Board of Supervisors of Louisiana State University	6.2%	22.2%	28.4%
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%
Board of Supervisors of Southern University	6.2%	22.2%	28.4%
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
Board of Supervisors of the University of Louisiana System	6.2%	22.2%	28.4%
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%

*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
Board of Supervisors of Community & Technical Colleges	6.2%	22.2%	28.4%
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%
0242 - 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.			
Other	6.2%	22.2%	28.4%
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
Board of Regents	6.2%	21.8%	28.0%
0200 - Louisiana Board of Regents	6.2%	21.8%	28.0%
Board of Supervisors of Louisiana State University	6.2%	21.8%	28.0%
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%
Board of Supervisors of Southern University	6.2%	21.8%	28.0%
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
Board of Supervisors of the University of Louisiana System	6.2%	21.8%	28.0%
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
Board of Supervisors of Community & Technical Colleges	6.2%	21.8%	28.0%
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 - L.E. 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%

*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 2017-18)

Management Board & Reporting Employers	Employer Rate (ER)		
	Transfer Amount	Shared UAL	Total ER
Board of Regents	5.9459%	22.2%	28.1%
0200 - Louisiana Board of Regents	5.9459%	22.2%	28.1%
Board of Supervisors of Louisiana State University	5.9459%	22.2%	28.1%
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%
Board of Supervisors of Southern University	5.945975%	22.2%	28.1%
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.

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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
Board of Supervisors of the University of Louisiana System	5.75%	22.2%	28.0%
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.

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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
Board of Supervisors of Community & Technical Colleges	5.945975%	22.2%	28.1%
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 - L.E. 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.*

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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
Board of Regents	5.6919%	21.2%	26.9%
0200 - Louisiana Board of Regents	5.6919%	21.2%	26.9%
0211 - Louisiana Universities Marine Consortium (LUMCON)	5.6919%	21.2%	26.9%
Board of Supervisors of Louisiana State University	5.6919%	21.2%	26.9%
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%
Board of Supervisors of Southern University	5.691995%	21.2%	26.9%
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.

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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
Board of Supervisors of the University of Louisiana System	5.2545%	21.2%	26.5%
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 J. 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.

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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
Board of Supervisors of Community & Technical Colleges	5.691995%	21.2%	26.9%
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%

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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
Board of Regents	5.4379%	22.0%	27.4%
0200 - Louisiana Board of Regents	5.4379%	22.0%	27.4%
0211 - Louisiana Universities Marine Consortium (LUMCON)	5.4379%	22.0%	27.4%
Board of Supervisors of Louisiana State University	5.4379%	22.0%	27.4%
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%
Board of Supervisors of Southern University	5.437925%	22.0%	27.4%
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.

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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
Board of Supervisors of the University of Louisiana System	5.2545%	22.0%	27.3%
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 J. 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.

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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
Board of Supervisors of Community & Technical Colleges	5.437925%	22.0%	27.4%
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%

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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
Board of Regents	5.1839%	22.7%	27.9%
0200 - Louisiana Board of Regents	5.1839%	22.7%	27.9%
0211 - Louisiana Universities Marine Consortium (LUMCON)	5.1839%	22.7%	27.9%
Board of Supervisors of Louisiana State University	5.1839%	22.7%	27.9%
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%
Board of Supervisors of Southern University	5.1839%	22.7%	27.9%
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.

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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
Board of Supervisors of the University of Louisiana System	5.2545%	22.7%	28.0%
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 - Alma J. 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.

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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
Board of Supervisors of Community & Technical Colleges	5.1839%	22.7%	27.9%
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%

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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%

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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%

Appendix D

TRSL and ORP Historical Contribution Rates



POSTSECONDARY EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2026-27)

Management Board & Reporting Employers	Employer Rate (ER)			
	Transfer Amount*	Admin Expense Rate**	Shared UAL Rate	Total Contribution Rate
Board of Regents	6.20%	0.025%	13.12%	19.345%
0200 - Louisiana Board of Regents	6.20%	0.025%	13.12%	19.345%
Board of Supervisors of Louisiana State University	6.20%	0.025%	13.12%	19.345%
0071 - LSU Baton Rouge	6.20%	0.025%	13.12%	19.345%
0074 - LSU Medical Center New Orleans	6.20%	0.025%	13.12%	19.345%
0149 - LSU Medical Center Shreveport	6.20%	0.025%	13.12%	19.345%
0245 - Lallie Kemp Medical Center	6.20%	0.025%	13.12%	19.345%
0277 - LSU Health Sciences Center	6.20%	0.025%	13.12%	19.345%
0344 - LSU Lab School	6.20%	0.025%	13.12%	19.345%
Board of Supervisors of Southern University	6.20%	0.025%	13.12%	19.345%
0079 - Southern University Baton Rouge	6.20%	0.025%	13.12%	19.345%
0080 - Southern University New Orleans	6.20%	0.025%	13.12%	19.345%
0136 - Southern University Shreveport/Bossier	6.20%	0.025%	13.12%	19.345%
0347 - Southern Lab School	6.20%	0.025%	13.12%	19.345%

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

**Act 109 of 2024 requires the employer to pay a share of the ORP administrative expense fee set by the TRSL Board. The employee pays the lesser of 0.05% or 1/2 of the total fee (currently 0.05%) and the employer pays the rest.

Appendix D

TRSL and ORP Historical Contribution Rates



POSTSECONDARY EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2026-27)

Management Board & Reporting Employers	Employer Rate (ER)			
	Transfer Amount*	Admin Expense Rate**	Shared UAL Rate	Total Contribution Rate
Board of Supervisors of the University of Louisiana System	6.20%	0.025%	13.12%	19.345%
0156 - Board of Supervisors University of Louisiana System	6.20%	0.025%	13.12%	19.345%
0069 - Louisiana Tech	6.20%	0.025%	13.12%	19.345%
0070 - Northwestern State University	6.20%	0.025%	13.12%	19.345%
0072 - University of New Orleans	6.20%	0.025%	13.12%	19.345%
0075 - Nicholls State University	6.20%	0.025%	13.12%	19.345%
0076 - Southeastern LA University	6.20%	0.025%	13.12%	19.345%
0077 - University of Louisiana Lafayette	6.20%	0.025%	13.12%	19.345%
0078 - Grambling State University	6.20%	0.025%	13.12%	19.345%
0098 - McNeese State University	6.20%	0.025%	13.12%	19.345%
0099 - University of Louisiana Monroe	6.20%	0.025%	13.12%	19.345%
0343 - A.E. Phillips Lab School	6.20%	0.025%	13.12%	19.345%
0345 - Northwestern Lab School	6.20%	0.025%	13.12%	19.345%
0346 - Southeastern Lab School	6.20%	0.025%	13.12%	19.345%

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

**Act 109 of 2024 requires the employer to pay a share of the ORP administrative expense fee set by the TRSL Board. The employee pays the lesser of 0.05% or 1/2 of the total fee (currently 0.05%) and the employer pays the rest.

Appendix D

TRSL and ORP Historical Contribution Rates



POSTSECONDARY EDUCATION EMPLOYERS: ORP Contribution Rates (FY 2026-27)

Management Board & Reporting Employers	Employer Rate (ER)			
	Transfer Amount*	Admin Expense Rate**	Shared UAL Rate	Total Contribution Rate
Board of Supervisors of Community & Technical Colleges	6.20%	0.025%	13.12%	19.345%
0259 - Louisiana Community & Technical College System (LCTCS)	6.20%	0.025%	13.12%	19.345%
0086 - Delgado	6.20%	0.025%	13.12%	19.345%
0091 - SOWELA Technical Community College	6.20%	0.025%	13.12%	19.345%
0100 - L.E. Fletcher Technical Community College	6.20%	0.025%	13.12%	19.345%
0159 - Elaine Nunez Community College	6.20%	0.025%	13.12%	19.345%
0176 - Northshore Technical Community College	6.20%	0.025%	13.12%	19.345%
0183 - Northwest Louisiana Technical Community College	6.20%	0.025%	13.12%	19.345%
0204 - Central Louisiana Technical Community College	6.20%	0.025%	13.12%	19.345%
0242 - Bossier Parish Community College	6.20%	0.025%	13.12%	19.345%
0250 - South Louisiana Community College	6.20%	0.025%	13.12%	19.345%
0257 - Baton Rouge Community College	6.20%	0.025%	13.12%	19.345%
0258 - River Parishes Community College	6.20%	0.025%	13.12%	19.345%
0281 - Louisiana Delta Community College	6.20%	0.025%	13.12%	19.345%

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

**Act 109 of 2024 requires the employer to pay a share of the ORP administrative expense fee set by the TRSL Board. The employee pays the lesser of 0.05% or 1/2 of the total fee (currently 0.05%) and the employer pays the rest.

Appendix D

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
Board of Regents	6.20%	15.17%	21.37%
0200 - Louisiana Board of Regents	6.20%	15.17%	21.37%
Board of Supervisors of Louisiana State University	6.20%	15.17%	21.37%
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%
Board of Supervisors of Southern University	6.20%	15.17%	21.37%
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 D

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
Board of Supervisors of the University of Louisiana System	6.20%	15.17%	21.37%
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
Board of Supervisors of Community & Technical Colleges	6.20%	15.17%	21.37%
0259 - Louisiana Community & Technical College System (LCTCS)	6.20%	15.17%	21.37%
0086 - Delgado	6.20%	15.17%	21.37%
0091 - SOWELA Technical Community College	6.20%	15.17%	21.37%
0100 - L.E. Fletcher Technical Community College	6.20%	15.17%	21.37%
0159 - Elaine Nunez 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%
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 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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