

West's Louisiana Statutes Annotated

Louisiana Revised Statutes

Title 11. Consolidated Public Retirement Systems

Subtitle III. Statewide Systems

Chapter 3. District Attorneys' Retirement System

Part I. General Provisions

LSA-R.S. T. 11, Subt. III, Ch. 3, Pt. I, Refs & Annos

Currentness

LSA-R.S. T. 11, Subt. III, Ch. 3, Pt. I, Refs & Annos, LA R.S. T. 11, Subt. III, Ch. 3, Pt. I, Refs & Annos
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LSA-R.S. 11:1581

§ 1581. Definitions

Effective: July 1, 2021

Currentness

The following words and phrases, as used in this Chapter, unless a different meaning is plainly required by the context, shall have the following meanings:

- (1) "Accumulated contributions" shall mean the sum of all the amounts deducted from the compensation of a member and credited to his individual account in the annuity savings fund together with regular interest thereon as provided in Part VII of this Chapter.
- (2) "Actuarial equivalent" shall mean a benefit of equal value when computed upon the basis of such mortality tables as shall be adopted by the board of trustees, and regular interest.
- (3) "Annuity" shall mean payments for life derived from the "accumulated contributions" of a member. All annuities shall be payable in equal monthly installments.
- (4) "Annuity reserve" shall mean the present value of all payments to be made on account of any annuity, or benefit in lieu of any annuity computed upon the basis of such mortality tables as shall be adopted by the board of trustees, and regular interest.
- (5)(a) For a member eligible to receive an unreduced retirement benefit as provided in [R.S. 11:1632\(B\)\(1\)](#) or [1633\(B\)\(1\)](#), before July 1, 2021, "average final compensation" shall mean the average monthly compensation earned by an employee during any period of sixty successive months of service as an employee during which the earned compensation was the highest. The average monthly compensation shall include compensation not paid by the state, but only to the extent that nonstate compensation for the thirteenth through the twenty-fourth month does not exceed one hundred ten percent of the total of nonstate compensation for the first through twelfth month, and that nonstate compensation for the twenty-fifth through the thirty-sixth month does not exceed one hundred ten percent of the total of nonstate compensation for the

thirteenth through the twenty-fourth month, and that nonstate compensation for the thirty-seventh through the forty-eighth month does not exceed one hundred ten percent of the total of nonstate compensation for the twenty-fifth through thirty-sixth month, and that nonstate compensation for the forty-ninth through the sixtieth month does not exceed one hundred ten percent of the total of nonstate compensation for the thirty-seventh through forty-eighth month. Fees and compensation excluded by [R.S. 11:233\(B\)\(2\)](#) earned in connection with official duties shall not be included in average final compensation. In the event of interruption of employment, the sixty-month period shall be computed by joining employment periods immediately preceding and succeeding the interruption.

(b) Except as provided in Subparagraph (a) of this Paragraph, “average final compensation” shall mean the average monthly compensation earned by an employee during any period of sixty successive months of service as an employee during which the earned compensation was highest. The average monthly compensation shall include all compensation, but only to the extent that compensation for the thirteenth through the twenty-fourth month does not exceed one hundred ten percent of the total compensation for the first through twelfth month, and compensation for the twenty-fifth through the thirty-sixth month does not exceed one hundred ten percent of the total compensation for the thirteenth through the twenty-fourth month, and compensation for the thirty-seventh through the forty-eighth month does not exceed one hundred ten percent of the total compensation for the twenty-fifth through thirty-sixth month, and compensation for the forty-ninth through the sixtieth month does not exceed one hundred ten percent of the total compensation for the thirty-seventh through forty-eighth month. Fees and compensation excluded by [R.S. 11:233\(B\)\(2\)](#) earned in connection with official duties shall not be included in average final compensation. In the event of interruption of employment, the sixty-month period shall be computed by joining employment periods immediately preceding and succeeding the interruption.

(c) Compensation of a member in excess of two hundred thousand dollars, as adjusted for increases in the cost-of-living under [26 U.S.C. 401\(a\)\(17\)\(B\)](#) for years beginning after January 1, 2002, shall not be taken into account. This limitation may be adjusted by rules promulgated by the board of trustees in accordance with the provisions of the Administrative Procedure Act, [R.S. 49:950 et seq.](#) For purposes of compliance with the requirements for qualification under [26 U.S.C. 401\(a\)](#), the board of trustees may promulgate rules further defining “compensation” and “section 415 compensation” in accordance with the Administrative Procedure Act.

(6) “Beneficiary” shall mean any person designated to receive a pension, an annuity, a retirement allowance or other benefit as provided by this Chapter.

(7) “Board of Trustees” shall mean the Board provided for in [R.S. 11:1651](#) to administer the retirement system.

(8) “Creditable service” shall mean service for which credit is allowable as provided in [R.S. 11:1604](#) and Part III of this Chapter.

(9) “Earnable compensation” shall mean the full rate of compensation that would be payable to the member (employee) if he worked the full working time, including the expense allowance paid to the district attorney by the state of Louisiana.

(10) “Employee” shall mean any district attorney of the state of Louisiana, or any assistant district attorney in any parish of the state of Louisiana. “Employee” shall also mean a person employed by this retirement system and the Louisiana District

Attorneys' Association.

(11) "Employer" shall mean any parish in the state of Louisiana; the state of Louisiana, or the police jury or any other governing body of a parish or political corporation or subdivision of the state of Louisiana which employs and pays persons as district attorneys or assistant district attorneys. "Employer" shall also mean this retirement system.

(12) "Employers' annuity" shall mean payments for life derived from money provided by the employer or employing agency, or the parishes of Louisiana, or the state of Louisiana.

(13) "Medical board" shall mean the State Medical Disability Board.

(14) "Member" shall include any employee, as defined in Paragraph (10) of this Section, included in the membership of this system as provided in Part II of this chapter.

(15) "Membership service" shall mean service for which credit is allowable as provided in [R.S. 11:1604](#) and Part III of this Chapter.

(16) "Prior service" shall mean service rendered prior to the date of the establishment of this retirement system for which credit is allowable as provided in [R.S. 11:1604](#) and Part III of this Chapter.

(17) "Regular interest" shall mean interest compounded annually at such a rate as shall be determined by the board of trustees in accordance with [R.S. 11:1671\(B\)](#).

(18) "Retirement" shall mean withdrawal from active service with a retirement allowance granted under the provisions of this Chapter.

(19) "Retirement allowance" shall mean the sum of the "annuity" and the "employers' annuity", or any optional benefit payable in lieu thereof.

(20) "Retirement System" shall mean the District Attorneys' Retirement System as defined in [R.S. 11:1582](#).

(21) "Service" shall mean service rendered as an employee as described in Paragraph (10) of this Section.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991. Amended by Acts 1993, No. 234, § 1, eff. June 1, 1993; Acts 2012, No. 515, § 1, eff. Jan. 1, 2013; Acts 2012, No. 523, § 1, eff. Jan. 1, 2013; Acts 2021, No. 139, § 1, eff. July 1, 2021.

Editors' Notes

IMPLEMENTATION OF AMENDMENTS--ACTS 2012, NO. 515

<Section 2 of Acts 2012, No. 515 provides:>

<“Section 2. The amendments to R.S. 11:1581(5) contained in this Act shall be implemented as follows: for members retiring on or after January 1, 2013, and on or before December 31, 2014, the period used to calculate the average final compensation shall be thirty-six months plus the number of whole months since January 1, 2013, until the date of retirement. Notwithstanding any other provision of this Section to the contrary, for all members enrolled in the system on January 1, 2013, the monthly average final compensation expressed in dollars used to compute their benefit after the effective date of this Act shall not be less than the dollar amount of the average monthly earnings during the member’s highest thirty-six consecutive months or joined months of service earned for employment before the effective date of this Act as determined under R.S. 11:1581(5) as it provided prior to amendment by this Act.”>

Notes of Decisions (1)

LSA-R.S. 11:1581, LA R.S. 11:1581

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LSA-R.S. 11:1582

§ 1582. Name and date of establishment

Currentness

A. A retirement system is hereby established and placed under the management of the board of trustees for the purpose of providing retirement allowances and other benefits under the provisions of this Chapter for district attorneys and their assistants in each parish. The retirement system so created shall be established as of the first day of August nineteen hundred and fifty-six.

B. It shall have the power and the privileges of a corporation and shall be known as the "District Attorneys' Retirement System" and by such name all of its business shall be transacted, all of its funds invested and all of its cash and securities and other property held.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1582, LA R.S. 11:1582

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LSA-R.S. 11:1583

§ 1583. Exemption from taxes and execution

Currentness

The right of a person to a pension, an annuity, or a retirement allowance, to the return of contributions, the pension, annuity, or retirement allowance itself, any optional benefit or any other right accrued or accruing to any person under the provisions of this Chapter, and the moneys in the various funds created by this Chapter are hereby exempt from any state or municipal tax and exempt from levy and sale, garnishment, attachment, or any other process whatsoever, except as provided in R.S. 11:292, and shall be unassignable except as in this Chapter specifically otherwise provided.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1583, LA R.S. 11:1583

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LSA-R.S. 11:1584

§ 1584. Protection against fraud

Currentness

Any persons who shall knowingly make any false statement or shall falsify or permit to be falsified any record or records of this retirement system in any attempt to defraud such system as a result of such act shall be guilty of a misdemeanor, and on conviction thereof by any court of competent jurisdiction shall be punished by a fine not exceeding five hundred dollars or imprisonment in the parish jail not exceeding twelve months, or both such fine and imprisonment at the discretion of the court. Should any change or error in the records result in any member or beneficiary receiving from the retirement system more or less than he would have been entitled to receive had the records been correct, the board of trustees shall correct such error, and as far as practicable, shall adjust the payment in such a manner that the actuarial equivalent of the benefit to which such member or beneficiary was correctly entitled shall be paid.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1584, LA R.S. 11:1584

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LSA-R.S. 11:1585

§ 1585. Limitation of membership

Currentness

No other provisions of law in any other statute which provides wholly or partly at the expense of the state of Louisiana for pensions or retirement benefits for employees of the several parishes or any parish of the state of Louisiana, their widows, or other dependents, shall apply to members or beneficiaries of the retirement system established by this Chapter, their widows or other dependents.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1585, LA R.S. 11:1585

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LSA-R.S. 11:1586

§ 1586. Guaranty

Currentness

The maintenance of annuity reserves and pension reserves as provided for, and regular interest creditable to the various funds as provided in Part VII of this Chapter, and the payment of all pensions, annuities, retirement allowance refunds and other benefits granted under the provisions of this Chapter, are hereby made obligations of the pension accumulation fund. All income, interest and dividends derived from deposits and investments authorized by this Chapter shall be used for the payment of the said obligations of the said fund.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1586, LA R.S. 11:1586

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LSA-R.S. 11:1587

§ 1587. Severability; repeals; effective date

Currentness

If any Section or part of any Section of this Chapter is declared to be unconstitutional, the remainder of this Chapter shall not thereby be invalidated. All provisions of the law inconsistent with the provisions of this Chapter are hereby repealed to the extent of such inconsistency. No payment on account of any benefit granted under the provisions of Part IV of this Chapter, shall become effective or begin to accrue until the end of thirty days following the date the system is established nor shall any compulsory retirement be made during such period.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1587, LA R.S. 11:1587

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LSA-R.S. 11:1588

§ 1588. Amendment of provisions of retirement system

Effective: January 1, 2013

Currentness

A. The provisions of the retirement system may be amended by action of the legislature in the same manner as any other statute may be amended by the legislature. In addition, action by the board of trustees with respect to the payment of cost-of living adjustments, with respect to the payment of employee contributions, with respect to actuarial assumptions, and with respect to other actions authorized in this Chapter shall be considered amendments to the provisions of the retirement system.

B. No amendment to the retirement system shall operate to deprive any member of a benefit to which he is entitled. In the case of any merger or consolidation with or transfer of assets or liabilities to any other retirement system, each member in the retirement system shall, if the retirement system is then terminated, receive a benefit immediately after the merger, consolidation, or transfer which is equal to or greater than the benefit he would have been entitled to receive immediately before the merger, consolidation, or transfer if the retirement system had then terminated.

C. Upon the termination or partial termination of the retirement system, the board of trustees shall reevaluate and redetermine the benefit of each member, and the entire benefit of each member may be paid or commence to be paid and distributed to such member, or if he dies before such distribution, to the beneficiary or beneficiaries designated by the member. However, if the member is still employed and the system is partially terminated, payment shall not be made until retirement or termination and shall be held until payment is otherwise due under the provisions of the retirement system. A member's right to his benefit is not conditioned upon a sufficiency of assets in the event of termination.

D. Upon termination or partial termination of the retirement system, a member's interest in the system shall be nonforfeitable to the extent funded.

E. The retirement system is intended to qualify under 26 U.S.C. 401(a). Accordingly, any amendments to the provisions of the retirement system shall be designed to maintain this qualification.

Credits

Added by Acts 2012, No. 523, § 1, eff. Jan. 1, 2013.

LSA-R.S. 11:1588, LA R.S. 11:1588

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LSA-R.S. 11:1589

§ 1589. Overpayment of benefits; corrections; repayment

Effective: July 1, 2021

Currentness

A. The director may correct any administrative error and make all adjustments relative to such correction as provided in Subsection C of this Section. The director shall correct such error based solely on sufficient documentation, which shall be submitted to the board of trustees for approval at the next board meeting after receipt of such documentation, whether such administrative error was committed by the system or otherwise.

B. If an underpayment of benefits is due to an administrative error committed by system staff, the correction of the error pursuant to Subsection A of this Section may include the payment of interest at a rate not to exceed the system's valuation interest rate or the judicial interest rate, whichever is lower.

C. If an amount is paid to a retiree, beneficiary, or survivor which is not due him, the board of trustees shall adjust the amount payable to the correct amount, and the board may recover any overpayment by reducing the corrected benefit such that the overpayment will be repaid within twelve months. The director or board of trustees shall notify the retiree, beneficiary, or survivor of the amount of overpayment in benefits and the amount of the adjustment in benefits at least thirty days prior to any reduction from the benefit amount without the overpayment.

D. The right to collect any benefit paid to a retiree, beneficiary, or survivor which is not due him, due to administrative error by the system, applies only to amounts paid during the thirty-six month period immediately preceding the date on which notice of such error is sent to the member, except in the case of fraud. This right to collect is subject to a liberative prescription of ten years. This prescription commences to run from the date the system has actual knowledge of the error in payment.

E. Notwithstanding the provisions of Subsection D of this Section, if the individual received a payment because of a fraud against the system, the right to collect such fraudulent payment shall extend to the entire amount of overpayment obtained through fraud. This right to collect is subject to a liberative prescription of ten years. This prescription commences to run from the date the system has actual knowledge of the error in payment.

Credits

Added by Acts 2021, No. 139, § 1, eff. July 1, 2021.

LSA-R.S. 11:1589, LA R.S. 11:1589

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Part II. Membership

LSA-R.S. 11:1601

§ 1601. Membership; condition of employment; exceptions

Effective: July 1, 2009

Currentness

The membership of the retirement system shall be composed as follows:

(1) All persons who shall become employees as defined in [R.S. 11:1581\(10\)](#), after the date on which the retirement system is established, except those specifically excluded under Paragraph (3) of this Section, shall become members as a condition of their employment; however, in the case of assistant district attorneys, they must be paid an amount determined by the board but not less than eleven thousand one hundred dollars per year. Employees of the Louisiana District Attorneys Association who were employed prior to August 15, 1997, shall have from August 15, 1997, to January 15, 1998, to exercise the option to terminate their membership in this system. Employees of the Louisiana District Attorneys Association employed on or after August 15, 1997, shall have six months from the date of their employment to, at their option, become members of this system. An employee's election as to membership shall be irrevocable. Purchase of credit for prior service by any employee of the association shall be subject to the provisions of [R.S. 11:158](#).

(2) All persons who are employees as the term is defined in [R.S. 11:1581\(10\)](#) on the date as of which the retirement system is established, except those specifically excluded under Paragraph (3) of this Section shall become members as of this date unless within a period of ninety days next following, any such employee shall file with the board of trustees on a form prescribed by such board a notice of his election not to be covered in the membership of the system and a duly executed waiver of all present and prospective benefits which would otherwise inure to him on account of his participation in the retirement system.

(3)(a) All persons who are employees as the term is defined in [R.S. 11:1581\(10\)](#) on the date as of which the retirement system is established, who are members of any fund or who are eligible for membership in any fund operated for the retirement of employees by the state of Louisiana, or by a city, parish, or other political subdivision of the state of Louisiana on August 1, 1956, shall cease to be members in such fund on that date and shall receive a refund of all amounts paid into such fund, together with any interest which may have accrued thereon, and shall become a member of the district attorneys' retirement system with full credit for all prior service.

(b) Repealed by Acts 2009, No. 389, § 3, eff. July 1, 2009.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991. Amended by Acts 1993, No. 234, § 1, eff. June 1, 1993; Acts 1997, No. 1404, § 1.

Editors' Notes

APPLICATION; SERVICE CREDIT--ACTS 2009, NO. 389

<Section 4 of Acts 2009, No. 389 (§ 3 of which repealed subpar. (3)(b) of this section) provides:>

<“Section 4. The provisions of Section 3 of this Act shall apply to any person who took office on or after November 15, 2008. To receive credit for the service rendered before July 1, 2009, the person and his employer shall pay to the system the contributions that would have been paid had membership in the system begun on the day the person first began employment covered by the system.”>

LSA-R.S. 11:1601, LA R.S. 11:1601

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Part II. Membership

LSA-R.S. 11:1602

§ 1602. Persons failing to elect coverage; admission to membership; election to become member

Currentness

A person whose membership in this retirement system is contingent on his own election and who elects not to become a member, may thereafter but not subsequent to the attainment of age fifty-five apply for and be admitted to membership, but no such person shall receive prior service credit unless he becomes a member within the first year following the establishment of this retirement system.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1602, LA R.S. 11:1602

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Part II. Membership

LSA-R.S. 11:1603

§ 1603. Termination of membership

Currentness

Should any member terminate employment which makes him eligible for membership, he shall cease to be an active member in the District Attorneys' Retirement System.

Credits


Acts 1991, No. 74, § 3, eff. June 25, 1991. Amended by Acts 1993, No. 234, § 1, eff. June 1, 1993.

LSA-R.S. 11:1603, LA R.S. 11:1603

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 KeyCite Red Flag - Severe Negative Treatment
KeyCite Red Flag Negative Treatment§ 1604. Repealed by Acts 1991, No. 459, § 1

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LSA-R.S. 11:1604

§ 1604. Repealed by Acts 1991, No. 459, § 1

Currentness

LSA-R.S. 11:1604, LA R.S. 11:1604

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Part III. Creditable Service

LSA-R.S. 11:1611

§ 1611. Prior service credit; determination

Currentness

A. Any person who becomes a member of the system within the first two years of its operation and who was employed by the state of Louisiana, or a parish of the state or a municipality of any parish of the state of Louisiana or any political subdivision or corporation of the state of Louisiana, including corporations operated jointly by the state and the federal government at any time preceding the establishment of the system, or who was employed by the federal government in a legislative, judicial, quasi-judicial, or law enforcement capacity; shall be entitled to prior service credit for all state, city, parish or federal service rendered prior to August 1, 1956, provided that within the first year of his membership he file a detailed statement of all service rendered by him as an employee prior to the date of the establishment of the system for which he claims credit. The two year provision for membership contained herein, shall not apply to those persons who elected not to become a member and who thereafter applied for membership, but they shall be governed by the provisions of [R.S. 11:1602](#).

B. If, through error in law or fact by the board of trustees, any prior service to which a member is entitled shall not have been included in his prior service certificate, but which prior service shall have been claimed and included in the detailed statement of prior service filed by the member, this service shall be included in the prior service certificate at any time upon application therefor by the member.

C. In the computation of membership service or prior service under the provisions of this Chapter, a member shall receive pro-rata service credit for any fractional years of credit, provided that no person shall receive less than the benefit accrued as of August 15, 1993.

D. In the computation of any retirement allowance or any annuity or benefit, any fractional period of service of less than one year shall be taken into account and a proportionate amount of such retirement allowance, annuity or benefit, shall be granted for any such fractional period of service.

E. No credit for membership service shall be allowed for any period of absence without compensation, nor shall more than one year of service be credited for all service rendered in any one fiscal year.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991. Amended by Acts 1993, No. 234, § 1, eff. June 1, 1993.

LSA-R.S. 11:1611, LA R.S. 11:1611

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Part III. Creditable Service

LSA-R.S. 11:1612

§ 1612. Employees of Louisiana District Attorneys' Association; prior service credit

Effective: January 1, 2013

Currentness

A. Any employee of the Louisiana District Attorneys' Association shall be eligible to receive prior service credit for all service rendered as such an employee prior to the date as of which such employees become eligible to be included in the membership of this system. In order to obtain such credit, any such employee, prior to the date of application for retirement, shall make application to the board of trustees for such credit and shall furnish a detailed statement of all service for which credit is claimed in such form as the board may require. In addition, each such employee shall pay into the system an amount equal to the employee and employer contributions which would have been made had the employee been a member during the period for which credit is claimed, plus five percent compound interest per annum thereon from date of service until paid.

B. The system shall accept as the member's payment of amounts payable by the member under this Section any assets held in an individual retirement account or annuity or a plan qualified under 26 U.S.C. 401(a) or under 26 U.S.C. 403(a), a governmental deferred compensation arrangement subject to 26 U.S.C. 457(g), or a tax sheltered annuity or other arrangement under 26 U.S.C. 403(b).

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991. Amended by Acts 2012, No. 523, § 1, eff. Jan. 1, 2013.

LSA-R.S. 11:1612, LA R.S. 11:1612

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LSA-R.S. 11:1613

§ 1613. Verification of creditable service; modification and validity

Currentness

A. Subject to the above restrictions and to such other rules and regulations as the board of trustees may adopt, the board of trustees shall verify, as soon as practicable after the filing of such statements of service, the service therein claimed.

B. Upon verification of the statements of service, the board of trustees shall issue a prior service certificate certifying to each member the length of prior service for which credit shall have been allowed on the basis of these certified statements of service. So long as membership continues a prior service certificate shall be final and conclusive for retirement purposes as to such service, provided that any member may, within one year from the date of issuance or modification of such certificate, request the board of trustees to modify or correct his prior service certificate.

C. When membership ceases, such prior service certificate shall become null and void. Should the employee again become a member of the system, he shall enter the system as an employee not entitled to prior service credit except as provided for in Parts IV and VII of this Chapter.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1613, LA R.S. 11:1613

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Part III. Creditable Service

LSA-R.S. 11:1614

§ 1614. Service on which retirement allowances are based

Effective: June 23, 2014

Currentness

A. Creditable service at retirement on which the retirement allowance of a member shall be based shall consist of the membership service rendered by him since he last became a member, and, also, if he has a prior service certificate which is in full force and effect, the amount of service certified on his prior service certificate.

B. If a member takes a leave of absence governed by the Uniformed Services Employment and Reemployment Rights Act (USERRA), such member shall be credited with service as provided under R.S. 11:153, provided that the member makes employee contributions attributable to such service.

C. The system shall accept as the member's payment of amounts payable by the member under this Section the direct transfer of any assets held for the benefit of the member in an individual retirement account or annuity, including a Roth account, or in a plan qualified under 26 U.S.C. 401(a) or 403(a), or in a governmental deferred compensation arrangement subject to 26 U.S.C. 457(g), or in a tax sheltered annuity or other arrangement under 26 U.S.C. 403(b).

D. If a member dies or acquires a disability on or after January 1, 2007, while performing qualified military service as defined in 26 U.S.C. 414(u), the member's beneficiary is entitled to any additional benefits, other than benefit accruals relating to the period of qualified military service, provided under the system as if the member had resumed and then terminated employment on account of death or disability. Also, the system will credit the member's qualified military service as service for vesting purposes as though the member had resumed employment under USERRA immediately prior to the member's death or disability.

E. If a member is receiving differential wage payments while performing qualified military service as defined in 26 U.S.C. 414(u), the member shall be treated as an employee of the employer making the payment and the differential wage payment will be treated as compensation pursuant to 26 U.S.C. 414(u)(12)(A).

§ 1614. Service on which retirement allowances are based, LA R.S. 11:1614

F. The board of trustees shall adopt procedures which shall be part of the governing procedures of the system that shall implement the requirements of USERRA and the Heroes Earnings Assistance and Relief Tax Act of 2008.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991. Amended by Acts 2012, No. 523, § 1, eff. Jan. 1, 2013; Acts 2014, No. 811, § 4, eff. June 23, 2014.

LSA-R.S. 11:1614, LA R.S. 11:1614

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Part III. Creditable Service

LSA-R.S. 11:1615

§ 1615. Transfer of service credit; purchase of accrual rate

Effective: June 30, 2022

Currentness

Notwithstanding any provision of [R.S. 11:143\(D\)](#), any member of this system who, pursuant to [R.S. 11:143](#), transfers service credit from another retirement system, fund, or plan at an accrual rate lower than the accrual rate applicable to the member's service credit earned in this system may purchase the accrual rate of this system for application to all of the member's transferred service credit by paying an amount calculated on an actuarial basis that totally offsets the increase in accrued liability of this system resulting from the upgrade in the accrual rate applicable to the member's transferred service credit. All payments for the purchase of the accrual rate upgrade shall be received by the system within forty-five days after written notice is given to the system that the member intends to transfer and upgrade all service credit.

Credits


Added by [Acts 2022, No. 97, § 1](#), eff. June 30, 2022.

LSA-R.S. 11:1615, LA R.S. 11:1615

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 KeyCite Red Flag - Severe Negative Treatment
KeyCite Red Flag Negative Treatment § 1616. Repealed by Acts 1993, No. 234, § 3, eff. June 1, 1993

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LSA-R.S. 11:1616

§ 1616. Repealed by Acts 1993, No. 234, § 3, eff. June 1, 1993

Currentness

LSA-R.S. 11:1616, LA R.S. 11:1616

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LSA-R.S. 11:1617

§ 1617. Service credit resulting from age discrimination

Effective: January 1, 2013

Currentness

A. Any person who retired from this system and was reemployed in a capacity as a district attorney or assistant district attorney but was denied membership in this system based on provisions of law regarding age requirements shall have the option of establishing credit for the full-time service in that capacity by paying into the system the employer and employee amount plus interest that would have been withheld and paid into the system for such service based on the member's gross salary for the period of such reemployment.

B. The system shall accept as the member's payment of amounts payable by the member under this Section any assets held in an individual retirement account or annuity or a system qualified under 26 U.S.C. 401(a) or 26 U.S.C. 403(a), a governmental deferred compensation arrangement subject to 26 U.S.C. 457(g) or a tax sheltered annuity or other arrangement under 26 U.S.C. 403(b).

Credits

Added by Acts 1995, No. 830, § 1. Amended by Acts 2012, No. 523, § 1, eff. Jan. 1, 2013.

LSA-R.S. 11:1617, LA R.S. 11:1617

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Part IV. Benefits

LSA-R.S. 11:1631

§ 1631. Retirement benefits; application; eligibility requirements

Effective: June 30, 2022

Currentness

A. Each member shall be paid retirement benefits according to the eligibility requirements and benefits specified in [R.S. 11:1632](#) or [R.S. 11:1633](#), whichever is applicable.

B. (1) Any person becoming a member of the system on or after July 1, 1990, shall be eligible for and receive benefits as specified in [R.S. 11:1633](#).

(2) If the Public Retirement Systems' Actuarial Committee adopts a net direct employer contribution rate equal to or less than one and twenty-five hundredths percent (1.25%) applicable to this system for Fiscal Year 1998-1999 or Fiscal Year 1999-2000, then any person who is a member of the system on the date such rate is adopted and who is eligible to receive benefits under [R.S. 11:1632](#) shall be eligible for and receive benefits as specified in [R.S. 11:1633](#) unless he notifies the board of trustees in writing of his election to receive benefits under [R.S. 11:1632](#) within ninety days of the adoption of such rate.

C. The actual retirement benefit paid to any member after reduction for optional allowance as set forth in [R.S. 11:1637](#) shall not exceed one hundred percent of his average final compensation as defined by [R.S. 11:1581\(5\)](#) regardless of the number of years of service of the affected member.

D. The retirement allowance shall begin as of the date specified by the member in his application for retirement or the date that the member's application for retirement is received by the board, whichever is later; however, in no event shall the allowance begin before the member's withdrawal from service.

E. Should any member who has retired from this system be retained by any district attorney in the state in any capacity other than as an employee, his benefit shall be suspended during said employment and he shall not be paid any benefits for the period covered by such employment.

F. (1) Except as provided in Paragraph (2) of this Subsection, if any member who has retired from this system is reemployed as an employee by any district attorney in the state, his retirement benefit shall be suspended during said employment, and he shall not be paid any benefits for the period covered by such employment. He shall, upon such reemployment, again become an active contributing member of the system, with the option of establishing service credit for any period of full-time employment as district attorney or assistant district attorney since returning to such employment following retirement by payment into the system the employer and employee amount plus interest that would have been withheld and paid into the system for that period based upon his total salary for such period. He shall accrue a supplemental retirement benefit based on his service rendered after reemployment. If the member continues employment after retirement for a period of less than sixty months, his supplemental monthly retirement benefit shall equal the benefit calculated under [R.S. 11:1632](#) or 1633, whichever is applicable, based on the lesser of his average final compensation at his original retirement date or his average final compensation during the period of his subsequent reemployment. If the member continues in employment after retirement for a period of sixty months or more, his supplemental monthly retirement benefit shall equal the benefit calculated under [R.S. 11:1632](#) or 1633, whichever is applicable, based on his average final compensation during his period of reemployment. Upon retirement subsequent to reemployment, his benefit shall be equal to the benefits he was receiving immediately prior to reemployment plus the supplemental benefit earned during his reemployment.

(2) Notwithstanding the provisions of Paragraph (1) of this Subsection, the benefit of a retiree shall not be suspended during reemployment by any district attorney in this state, and he shall not be considered a member, earn additional service credit, or be required to pay contributions, if he meets all of the following requirements:

(a) He retired in accordance with [R.S. 11:1633\(A\)\(1\)\(b\)](#) or (c).

(b) More than sixty days has passed since the effective date of his retirement.

(c) He is paid a salary of less than one of the following as applicable:

(i) If he is younger than the age set for working retirement by [26 U.S.C. 401\(a\)\(36\)](#), one half of his final annual salary at the time of his retirement or the annual salary provided for in [R.S. 16:11\(A\)\(1\)](#), whichever is less.

(ii) If he is not younger than the age set for working retirement by [26 U.S.C. 401\(a\)\(36\)](#), the annual salary provided for in [R.S. 16:11\(A\)\(1\)](#).

G. Forfeitures resulting from a termination of employment or a withdrawal of a member's own contributions may not be used to increase benefits to remaining members.

Credits

§ 1631. Retirement benefits; application; eligibility requirements, LA R.S. 11:1631

Acts 1991, No. 74, § 3, eff. June 25, 1991. Amended by Acts 1993, No. 234, § 1, eff. June 1, 1993; Acts 1995, No. 682, § 1; Acts 1997, No. 1052, § 1; Acts 2008, No. 719, § 1; Acts 2012, No. 515, § 1, eff. Jan. 1, 2013; Acts 2012, No. 523, § 1, eff. Jan. 1, 2013; Acts 2022, No. 201, § 1, eff. June 30, 2022.

Notes of Decisions (4)

LSA-R.S. 11:1631, LA R.S. 11:1631

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LSA-R.S. 11:1632

§ 1632. Retirement eligibility; benefits at three percent

Effective: June 11, 2013

Currentness

A. Eligibility.

(1) Any member who shall not have received a refund of his accumulated contributions and has ten years of creditable service prior to age fifty-five and has withdrawn from service prior to age fifty-five shall be eligible to retire at age fifty-five.

(2) Any person with membership in the system on or after January 1, 1996, upon or after attainment of age sixty, who shall have completed at least ten years of creditable service, shall be eligible to retire.

(3) Any member who shall withdraw from service upon or after attainment of age fifty-five who shall have completed at least eighteen years of creditable service shall be eligible to retire.

(4) Any member with thirty years of creditable service shall be eligible to retire regardless of age.

B. Benefits.

(1) Normal Retirement. The retirement allowance for members who retire at age sixty-two or above; or for members who retire at age sixty with at least eighteen years of service; or for members who retire at age fifty-five with at least twenty-three years of service; or for members who retire with thirty years of creditable service shall be three percent of the member's average final compensation for each year of creditable service.

(2) Early Retirement. The retirement allowance for members who retire below age fifty-five with less than thirty years of service shall be as set forth in Paragraph B(1) except that the benefits as described in that Paragraph shall be reduced three percent for each year of age below age fifty-five. The retirement allowance for members who retire below age sixty with less than twenty-three years of service shall be as provided in Paragraph B(1) except that the benefits as described in that Paragraph shall be reduced three percent for each year of age below age sixty. The retirement allowance for members who retire below age sixty-two with less than eighteen years of service shall be as set forth in Paragraph B(1) except that the benefits as described in that Paragraph shall be reduced three percent for each year of age below age sixty-two.

C. (1) The annual benefit otherwise payable to a member under the system at any time shall not exceed the maximum permissible benefit. If the benefit the member would otherwise accrue in a limitation year would produce an annual benefit in excess of the maximum permissible benefit, then the benefit shall be limited or the rate of accrual reduced to a benefit that does not exceed the maximum permissible benefit.

(2) The retirement benefit of any member that is not attributable to employee contributions, when expressed as an annual benefit, may not exceed two hundred thousand dollars per year, as adjusted for increases in the cost of living pursuant to [26 U.S.C. 415\(d\)](#). For purposes of determining whether a member's benefit exceeds this limitation, if the normal form of benefit is other than a single life annuity, such form shall be adjusted actuarially to the equivalent of a single life annuity. This single life annuity shall not exceed the maximum dollar limitation outlined in this Paragraph. No adjustment is required for qualified joint and survivor annuity benefits, preretirement disability benefits, or preretirement death benefits.

(3)(a) If benefit distribution begins before the member has reached age sixty-two, the actual retirement benefit shall not exceed the adjusted dollar limitation. The adjusted dollar limitation shall be the equivalent of two hundred thousand dollars beginning at age sixty-two.

(b) If the annuity starting date for the member's benefit is after he has reached age sixty-five, the defined benefit dollar limitation for the member's annuity starting date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the member's annuity starting date that is the actuarial equivalent of the defined benefit dollar limitation adjusted for years of participation less than ten pursuant to Paragraph (4) of this Subsection.

(c) The interest rate and mortality table used for adjusting the maximum limitations above shall be:

(i) For benefits commencing before the member has reached age sixty-two and for forms of benefit other than straight life annuity, the member's benefit shall be the lesser of the benefit computed using an interest rate of five percent and the applicable mortality table and the benefit computed using the defined benefit dollar limit at age sixty-two, multiplied by the ratio of the annual amount of the immediately commencing straight life annuity to the annual amount of the straight life annuity commencing at age sixty-two, with both amounts determined without the limitations of this Section.

(ii) For benefits commencing after the member has reached age sixty-five, the member's benefit shall be the lesser of the benefit computed using an interest rate of five percent and the applicable mortality table and the benefit computed using the defined benefit dollar limit at age sixty-five, multiplied by the ratio of the annual amount of the immediately commencing

straight life annuity to the annual amount of the straight life annuity commencing at age sixty-five, with both amounts determined without the limitations of this Section.

(iii) Notwithstanding the other requirements of this Subsection, no adjustment shall be made to the defined benefit dollar limitation to reflect the probability of a member's death between the annuity starting date and age sixty-two, or between age sixty-five and the annuity starting date, as applicable, if benefits are not forfeited upon the death of the member prior to the annuity starting date.

(4) If retirement benefits are payable under this system to a member who has less than ten years of participation in the system, the dollar limitation referred to in Paragraph (2) of this Subsection shall be multiplied by a fraction, not in excess of one, the numerator of which is the member's number of years of participation in the system and the denominator of which is ten.

(5) The two hundred thousand dollar limitation provided in this Subsection shall be adjusted annually to the maximum dollar limits allowable as determined by the commissioner of the Internal Revenue Service under [26 U.S.C. 415\(d\)](#).

(6) If a member is also a member in another defined benefit pension plan maintained by the state or one of its political subdivisions, his benefit, considered in the aggregate after taking into account the benefits provided by all such retirement plans, shall not exceed the limits provided in this Subsection.

(7) That portion of the benefit that is attributable to member contributions shall be determined in accordance with [Treasury Regulations § 1.415\(b\)-1\(b\)\(2\)\(iii\)](#).

(8) Notwithstanding the provisions of this Subsection, the benefits payable with respect to a participant under any defined benefit plan shall be deemed not to exceed the limitations of Subsection E of this Section if both of the following apply:

(a) The retirement benefits payable with respect to such participant under such plan and under all other defined benefit plans of the employer do not exceed ten thousand dollars for the plan year, or for any prior plan year.

(b) The employer has not at any time maintained a defined contribution plan in which the participant participated.

D. (1) For purposes of this Section and [R.S. 11:1633](#) and 1634, average final compensation shall include any amounts properly considered as regular rate of pay of the member and unreduced by amounts excluded from income for federal income tax purposes by reason of [26 U.S.C. 125](#), [132\(f\)](#), [402\(e\)\(3\)](#), [402\(h\)\(1\)\(B\)](#), [403\(b\)](#), [414\(h\)](#), or [457](#) or any other provision of federal law of similar effect.

(2) For years beginning on or after January 1, 2002, the annual compensation limitation shall not exceed two hundred thousand dollars, as adjusted for cost-of-living increases under 26 U.S.C. 401(a)(17)(B). If compensation for an earlier period is taken into account in determining an employee's benefits accruing in the current plan year, the compensation for the earlier period shall be subject to the compensation limit for the current year.

E. (1) The provisions of this Section shall apply if any member is covered or has ever been covered by another plan maintained by the employer, including a qualified plan, a welfare benefit fund as defined in 26 U.S.C. 419(e), or an individual medical account as defined in 26 U.S.C. 415(l)(2) that provides an annual addition as described in Paragraph (4) of this Subsection.

(2) If a member is or has ever been covered under more than one defined benefit plan maintained by the employer, the sum of the member's annual benefits from all such plans shall not exceed the maximum permissible benefit set forth in Subsection C of this Section.

(3) If the employer maintains or at any time maintained one or more qualified defined contribution plans covering any member in this system, a welfare benefit fund as defined in 26 U.S.C. 419(e), or an individual medical account as defined in 26 U.S.C. 415(l)(2), the member's annual additions for any year shall not exceed the maximum permissible amount, which is forty thousand dollars adjusted for increases in the cost of living pursuant to 26 U.S.C. 415(d).

(4) "Annual additions" of a member for the year shall mean the sum of the following amounts credited to a member's account for the year:

(a) Employer contributions.

(b) Employee contributions.

(c) Forfeitures.

(d) Amounts allocated to an individual medical account as defined in 26 U.S.C. 415(l)(2) that is a part of a pension or annuity plan maintained by the employer are treated as annual additions to a defined contribution plan. Additionally, amounts derived from contributions paid or accrued in taxable years ending after December 31, 1985, which are attributable to postretirement medical benefits allocated to the separated account of a key employee as defined in 26 U.S.C. 419A(d)(3) or under a welfare benefit fund as defined in 26 U.S.C. 419(e) maintained by the employer are treated as annual additions to a defined contribution plan.

(e) The employee contribution shall be deemed to be a defined contribution plan. If a member has made employee contributions pursuant to the provisions of this retirement system, the amount of such contributions shall be treated as an

annual addition to a qualified defined contribution plan for purposes of this Section.

(5) The amount of annual additions that may be credited to the member's account for any limitation year shall not exceed the maximum permissible amount. Contributions and benefits under any other plan of the employer, to the extent that an adjustment is required to satisfy the requirements of this Section in the aggregate, shall be limited or reduced to the extent necessary to satisfy such requirements without reducing accrued benefits; however, only after such other plans have been modified shall the benefits and contributions under this plan be reduced. As soon as it is administratively feasible after the end of the limitation year, the maximum permissible amount for the limitation year shall be determined on the basis of the member's actual compensation for the limitation year. If there is an excess amount, the excess shall be disposed of as follows:

(a) Any nondeductible voluntary employee contribution to the extent it would reduce the excess amount shall be returned to the member.

(b) If after the application of Subparagraph (a) of this Paragraph an excess amount still exists, then any nondeductible mandatory contribution to the extent it would reduce the excess amount shall be returned to the member.

(c) If after the application of Subparagraph (b) of this Paragraph an excess amount still exists and the member is covered by the plan at the end of the limitation year, the excess amount in the member's account shall be used to reduce employer contributions, including any allocation of forfeitures, for such member in the next limitation year if necessary.

(d) If after the application of Subparagraph (c) of this Paragraph an excess amount still exists and the member is not covered by the plan at the end of the limitation year, the excess amount shall be held unallocated in a suspense account. The suspense account shall be applied to reduce the future employer contributions for all remaining members in the next limitation year and each succeeding limitation year if necessary.

(e) If a suspense account is in existence at any time during a limitation year pursuant to the provisions of this Section, it shall not participate in the allocation of the trust's investment gains and losses. If a suspense account is in existence at any time during a particular limitation year, all amounts in the suspense account shall be allocated and reallocated to members' accounts before any employer or any employee contributions may be made to the plan for that limitation year. Excess amounts shall not be distributed to members or former members.

(6) "Excess amounts" of a member for a limitation year shall mean the excess of the member's annual additions for the limitation year over the maximum permissible amount.

(7) The "limitation year" shall be the calendar year or the twelve consecutive month period determined by the board of trustees.

(8)(a) The “maximum permissible amount” for a member for a limitation year shall be the maximum annual addition that may be contributed or allocated to a member’s account under the plan for any limitation year and shall not exceed the lesser of:

(i) Forty thousand dollars, as adjusted after 2001 for changes in the cost of living in accordance with 26 U.S.C. 415(d).

(ii) One hundred percent of the member’s compensation for the limitation year.

(b) The compensation limitation provided for in Item (a)(ii) of this Paragraph shall not apply to any contribution for medical benefits within the meaning of 26 U.S.C. 401(h) or 419A(f)(2) that is otherwise treated as an annual addition pursuant to 26 U.S.C. 415(l) or 419A(d)(2).

F. The board of trustees may adopt provisions of the system that will carry out the requirements of Subsections C, D, and E of this Section, and the board of trustees may adopt provisions as required for the system to maintain its qualified status under 26 U.S.C. 401(a).

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991. Amended by Acts 1991, No. 461, § 1; Acts 1993, No. 234, § 1, eff. June 1, 1993; Acts 1997, No. 1052, § 1; Acts 2012, No. 523, § 1, eff. Jan. 1, 2013; Acts 2013, No. 220, § 3, eff. June 11, 2013.

LSA-R.S. 11:1632, LA R.S. 11:1632

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LSA-R.S. 11:1633

§ 1633. Retirement eligibility; benefits at three and one-half percent

Effective: June 11, 2013

Currentness

A. Eligibility.

(1) Normal Retirement Eligibility. Any member retiring under the provisions of this Section who withdraws from service shall be eligible to retire provided that the member has:

- (a) Attained age sixty and completed at least ten years of creditable service.
- (b) Attained age fifty-five and completed at least twenty-four years of creditable service.
- (c) Completed at least thirty years of creditable service, regardless of age.

(2) Early Retirement Eligibility. Any member who retires under the provisions of this Section who withdraws from service and is not otherwise eligible for a retirement benefit shall be eligible for an early retirement benefit provided that the member has attained age fifty-five, and completed at least eighteen years of creditable service.

B. Benefits.

(1) Normal Retirement Benefits. The retirement allowance for normal retirement benefits shall be three and one-half percent of the average final compensation for each year of creditable service.

(2) Early Retirement Benefits. The retirement allowance of any member who retires prior to eligibility for normal retirement shall be the normal retirement benefit reduced by three percent per year for each year or fraction thereof that retirement is taken in advance of normal retirement age.

C. The limitations of R.S. 11:1632(C) and (E) shall apply to this Section.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991. Amended by Acts 1993, No. 234, § 1, eff. June 1, 1993; Acts 2012, No. 523, § 1, eff. Jan. 1, 2013; Acts 2013, No. 220, § 3, eff. June 11, 2013.

Notes of Decisions (2)

LSA-R.S. 11:1633, LA R.S. 11:1633

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LSA-R.S. 11:1634

§ 1634. Disability retirement

Effective: June 23, 2014

Currentness

A. Eligibility for disability benefits, procedures for application for disability benefits, procedures for the certification of continuing eligibility for disability benefits, the authority of the board of trustees to modify disability benefits, and procedures governing the restoration to active service of an employee who formerly had a disability are specifically described and provided for in [R.S. 11:201](#) through 224.

B. The board of trustees shall award disability benefits to eligible members who have been officially certified as having a disability by the State Medical Disability Board. Upon retirement caused by disability, the disability benefit shall be determined as provided in Paragraph (1) or Paragraph (2) of this Subsection, whichever is less:

(1) An amount equal to the accrual rate specified in [R.S. 11:1632](#) or [R.S. 11:1633](#), whichever is applicable, multiplied by the years of creditable service; however, for computation purposes the number of years shall not be considered to be less than fifteen.

(2) The retirement benefit which would be payable assuming continued service to the age of sixty years using applicable computation factors. In no event shall the benefit exceed one hundred percent of the member's average final compensation.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991. Amended by Acts 1993, No. 234, § 1, eff. June 1, 1993; Acts 2014, No. 811, § 4, eff. June 23, 2014.

LSA-R.S. 11:1634, LA R.S. 11:1634

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LSA-R.S. 11:1635

§ 1635. Return of accumulated contributions

Effective: January 1, 2013

Currentness

A. Should a member cease to be an employee except by death or retirement under the provisions of this Chapter, he shall be paid such part of the amount of the accumulated contributions standing to the credit of his individual account in the annuity savings fund as he shall demand. Should a member die before retirement the amount of his accumulated contributions standing to the credit of his individual account shall be paid to his estate or to such person as he shall have nominated by written designation, duly executed and filed with the board of trustees, unless benefits are payable under [R.S. 11:1636](#).

B. Notwithstanding any other provision of law to the contrary that would otherwise limit a member's election under this Section, a distributee may elect, at the time and in the manner prescribed by the plan administrator, to have any portion of an eligible rollover distribution paid directly to an eligible retirement plan specified by the distributee in a direct rollover.

C. If a distribution is one to which [26 U.S.C. 401\(a\)\(11\)](#) and [417](#) do not apply, the distribution may commence fewer than thirty days after the notice required under [26 CFR 1.411\(a\)-11\(c\)](#) is given, if both of the following apply:

(1) The plan administrator clearly informs the member that he has a right to a period of at least thirty days after receiving the notice to consider the decision of whether or not to elect a distribution and, if applicable, a particular distribution option.

(2) The participant, after receiving the notice, affirmatively elects a distribution.

D. As used in this Section, the following terms shall mean the following:

(1) "Direct rollover" means a payment by the plan to the eligible retirement plan specified by the distributee.

(2) “Distributee” means a member or former member. In addition, the member’s or former member’s surviving spouse, or the member’s spouse or former member’s spouse with whom a benefit or return of employee contributions is to be divided pursuant to [R.S. 11:291\(B\)](#) are distributees with reference to an interest of the member or former spouse.

(3) “Eligible retirement plan” means an individual retirement account described in [26 U.S.C. 408\(a\)](#), an individual retirement annuity described in [26 U.S.C. 408\(b\)](#), an annuity plan described in [26 U.S.C. 403\(a\)](#), or a qualified trust described in [26 U.S.C. 401\(a\)](#), that accepts the distributee’s eligible rollover distribution. However, in the case of an eligible rollover distribution to the surviving spouse, an eligible retirement plan is an individual retirement account or individual retirement annuity. “Eligible retirement plan” shall also mean an annuity contract described in [26 U.S.C. 403\(b\)](#) and an eligible plan under [26 U.S.C. 457\(b\)](#) that is maintained by the state or any political subdivision or instrumentality thereof agreeing to account separately for amounts transferred into such plan from this system. A distribution to a surviving spouse or to a spouse or former spouse who is the alternate payee under a qualified domestic relations order shall not make the retirement plan ineligible.

(4) “Eligible rollover distribution” means any distribution of all or any portion of the balance to the credit of the distribution, except that an eligible rollover distribution does not include any distribution that is one of a series of substantially equal periodic payments, not less frequently than annually, made for the life or life expectancy of the distributee or the joint lives or joint life expectancies of the distributee and the distributee’s designated beneficiary, or for a specified period of ten years or more; any distribution to the extent such distribution is required under [26 U.S.C. 401\(a\)\(9\)](#); and the portion of any distribution that is not includable in gross income, determined without regard to the exclusion for net unrealized appreciation with respect to employer securities. A portion of a distribution shall not fail to be an eligible rollover distribution merely because the portion consists of after-tax employee contributions which are not includable in gross income; however, such portion may be paid only to an individual retirement account or annuity described in [26 U.S.C. 408\(a\)](#) or [\(b\)](#), or to a qualified defined contribution plan described in [26 U.S.C. 401\(a\)](#) or [403\(a\)](#) that agrees to account separately for amounts so transferred, including accounting separately for the portion of such distribution which is includable in gross income and the portion of such distribution which is not includable. The system shall accept member rollover contributions, direct rollovers of distributions made after December 31, 2011, or both, from the following types of plans: individual retirement accounts or annuities or plans qualified under [26 U.S.C. 401\(a\)](#) or [403\(a\)](#), governmental deferred compensation arrangements defined in [26 U.S.C. 457\(b\)](#), or tax sheltered annuities or other arrangements under [26 U.S.C. 403\(b\)](#), beginning on the effective date specified; but only for the purposes of repaying prior distributions or purchasing service credits permitted under [26 U.S.C. 415\(k\)\(3\)](#) and [415\(n\)](#).

E. The board of trustees may adopt provisions of the system that carry out the requirements of Subsections B, C, and D of this Section, and the board of trustees may adopt provisions as required to maintain the qualified status of the system under [26 U.S.C. 401\(a\)](#).

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991. Amended by Acts 2012, No. 523, § 1, eff. Jan. 1, 2013.

LSA-R.S. 11:1635, LA R.S. 11:1635

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LSA-R.S. 11:1636

§ 1636. Survivors' benefits

Effective: June 23, 2014

Currentness

A. Upon the death of any active contributing member with less than five years of creditable service, his accumulated contributions and interest thereon shall be paid to his surviving spouse if he is married, otherwise to his designated beneficiary if any, or to the member's estate.

B. Upon the death of any active contributing member with five or more years of creditable service, or any member with twenty-three years of service who has not retired, the following benefits shall be paid:

(1) Surviving spouse with or without minor children. The member shall be deemed to have been eligible to retire and to have exercised option 2 benefits on behalf of the surviving spouse who shall be paid such benefits just as though the member had retired and elected option 2 benefits on the day following death. Benefits shall be based on the retirement benefit accrual rate and reduction factors applicable to the member's retirement benefit with salary and creditable service through the date of death; however, the reduction of benefits resulting from the application of [R.S. 11:1633\(5\)](#) or 1632(B) and the option 2 factors used shall be based on the presumption that the member continued in service to the date he would have first become eligible for retirement under [R.S. 11:1633\(5\)](#) or 1632(B).

(2) Surviving minor children, no surviving spouse. The aggregate amount payable to all surviving minor children shall be eighty percent of the member's benefits accrued through his date of death. Such accrued benefits shall be based on salary and creditable service through the date of death; however, any reduction in benefits resulting from the application of [R.S. 11:1633\(5\)](#) or 1632(B) shall not be in excess of the reduction resulting from the presumption that the member continued in service to the date he would have first become eligible for retirement under [R.S. 11:1633\(5\)](#) or 1632(B). Benefits payable to minor children shall be paid in equal shares with shares reallocated as each child's benefit ceases.

(3) No surviving spouse or minor children. If a member of the fund has no surviving spouse or minor children, his accumulated contributions and interest thereon shall be paid to his designated beneficiary if any or to the member's estate.

(4) Death of surviving spouse. If benefits are initially paid out under the provisions of Paragraph (1) of this Subsection, upon the death of the surviving spouse benefits shall begin under Paragraph (2) of this Subsection if applicable.

(5) Definitions. For purposes of this Section, “surviving spouse” shall mean the spouse to whom the member was married and living with for at least one year prior to death; “surviving minor children” shall include children under the age of eighteen, children over the age of eighteen and under the age of twenty-three who are attending an institution of higher learning, and children over the age of eighteen with physical or mental disabilities and who are dependent upon the member for support.

(6) Refund of contributions. In lieu of any of the benefits provided in Paragraph (1) or (2), the surviving spouse or minor children may at their option receive a refund of the member’s accumulated contributions with interest thereon.

C. Upon the death of an active contributing member who is eligible to retire, the spouse eligible for benefits payable under Paragraph (B)(1) of this Section may elect to receive such benefits in the same manner as described in [R.S. 11:1644](#) as if the member had retired and elected Option Two Back-DROP benefits on the day following the member’s death.

D. (1) If a survivor benefit is payable to a specified person or persons or if a benefit is payable at death under an option elected pursuant to [R.S. 11:1637](#), the member shall be considered to have designated such person as a designated beneficiary hereunder. If there is more than one such person, then the oldest such person shall be considered to have been so designated, or, if none, the oldest person entitled to receive a survivor benefit shall be considered to have been so designated. The designation of a designated beneficiary hereunder shall not prevent payment to multiple beneficiaries but shall only establish the permitted period of payments.

(2) Distributions from the retirement system shall be made in accordance with the requirements set forth in [26 U.S.C. 401\(a\)\(9\)](#), including the minimum distribution incidental benefit rules applicable thereunder.

(3) A member’s benefits shall be made or shall commence to be paid on or before the required beginning date.

(4) The required beginning date shall be April first of the calendar year following the later of the calendar year in which the member attains seventy and one-half years of age, or the calendar year in which the employee retires.

E. The board of trustees may adopt provisions of the system that will carry out the requirements of Subsection D of this Section, and the board of trustees may adopt provisions as required to maintain the qualified status of the system under [26 U.S.C. 401\(a\)](#).

Credits

§ 1636. Survivors' benefits, LA R.S. 11:1636

Acts 1991, No. 74, § 3, eff. June 25, 1991. Amended by Acts 1991, No. 105, § 1; Acts 2012, No. 515, § 1, eff. Jan. 1, 2013; Acts 2012, No. 523, § 1, eff. Jan. 1, 2013; Acts 2014, No. 811, § 4, eff. June 23, 2014.

LSA-R.S. 11:1636, LA R.S. 11:1636

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LSA-R.S. 11:1637

§ 1637. Optional allowances

Currentness

With the provisions that no optional selection shall be effective in case a beneficiary dies within thirty days after retirement, and that such a beneficiary shall be considered as an active member at the time of death; until the first payment on account of any benefit becomes normally due, any member may elect to receive his benefit in a retirement allowance payable throughout life, or he may elect to receive the actuarial equivalent at that time, of his retirement allowance in a reduced retirement allowance payable throughout life with the provisions that:

Option 1. If he dies before he has received in annuity payments the present value of his member's annuity as it was at the time of his retirement, the balance shall be paid to his legal representatives or to such person as he shall nominate by written designation duly acknowledged and filed with the board of trustees.

Option 2. Upon his death, his reduced retirement allowance shall be continued throughout the life of and paid to such person as he shall nominate by written designation duly acknowledged and filed with the board of trustees at the time of his retirement.

Option 3. Upon his death, one-half of his reduced retirement allowance shall be continued throughout the life of, and paid to such person as he shall nominate by written designation duly acknowledged and filed with the board of trustees at the time of his retirement.

Option 4. Some other benefit or benefits shall be paid either to the member or to such person or persons as he shall nominate provided, such other benefit or benefits, together with the reduced retirement allowance shall be certified by the actuary to be of equivalent actuarial value to his retirement allowance, and approved by the board of trustees.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1637, LA R.S. 11:1637

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LSA-R.S. 11:1638

§ 1638. Cost-of-living increase of benefits

Effective: January 1, 2013

Currentness

A. Six months after the end of the system's fiscal year, the board of trustees is authorized to use interest earnings on investments of the system in excess of normal requirements, as determined by the actuary, to provide a cost-of-living increase in benefits to any person who is a retiree or a surviving beneficiary of a member or retiree of this system who has been retired for a period not less than one year, in an amount not to exceed the lesser of three percent of the original benefit, or in the case of a beneficiary, that fraction of the original benefit specified in the optional allowance selected or sixty dollars per month. The cumulative total of all such increases shall not exceed the lesser of three percent of the original benefit, or in the case of a beneficiary, that fraction of the original benefit specified in the optional allowance selected, or sixty dollars per month for each full calendar year of retirement.

B. The benefits provided in this Section shall not be retroactive to any period. Further adjustments in benefits may be made each January 1st next after at least a full year has elapsed after benefits began, subject to the limitations contained herein.

C. No increase in benefits pursuant to Subsection A of this Section shall apply if the resulting benefit would exceed the limitations of R.S. 11:1632(C).

Credits


Acts 1991, No. 74, § 3, eff. June 25, 1991. Amended by Acts 1991, No. 60, § 1; Acts 1993, No. 234, § 1, eff. June 1, 1993; Acts 2012, No. 523, § 1, eff. Jan. 1, 2013.

LSA-R.S. 11:1638, LA R.S. 11:1638

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 KeyCite Red Flag - Severe Negative Treatment
KeyCite Red Flag Negative Treatment §§ 1639 to 1643. Repealed by Acts 2008, No. 835, § 2, eff. July 1, 2008

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LSA-R.S. 11:1639

§§ 1639 to 1643. Repealed by Acts 2008, No. 835, § 2, eff. July 1, 2008

Effective: July 1, 2008


Currentness

LSA-R.S. 11:1639, LA R.S. 11:1639

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LSA-R.S. 11:1640

§§ 1639 to 1643. Repealed by Acts 2008, No. 835, § 2, eff. July 1, 2008

Effective: July 1, 2008


Currentness

LSA-R.S. 11:1640, LA R.S. 11:1640

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LSA-R.S. 11:1641

§§ 1639 to 1643. Repealed by Acts 2008, No. 835, § 2, eff. July 1, 2008

Effective: July 1, 2008


Currentness

LSA-R.S. 11:1641, LA R.S. 11:1641

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LSA-R.S. 11:1642

§§ 1639 to 1643. Repealed by Acts 2008, No. 835, § 2, eff. July 1, 2008

Effective: July 1, 2008


Currentness

LSA-R.S. 11:1642, LA R.S. 11:1642

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 KeyCite Red Flag - Severe Negative Treatment
KeyCite Red Flag Negative Treatment §§ 1639 to 1643. Repealed by Acts 2008, No. 835, § 2, eff. July 1, 2008

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LSA-R.S. 11:1643

§§ 1639 to 1643. Repealed by Acts 2008, No. 835, § 2, eff. July 1, 2008

Effective: July 1, 2008

Currentness

LSA-R.S. 11:1643, LA R.S. 11:1643

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LSA-R.S. 11:1644

§ 1644. Back-Deferred Retirement Option Program

Effective: June 30, 2022

Currentness

A. (1) There is hereby created a program named the "Back-Deferred Retirement Option Program" which may be referred to in this Chapter as "Back-DROP".

(2)(a) In lieu of receiving a service retirement allowance pursuant to this Chapter, an active contributing member who has accrued more years of service than are required for a normal retirement pursuant to R.S. 11:1632(A)(2), (3), or (4) or 1633(A)(1) and which are sufficient to qualify for the Back-DROP period selected may make an irrevocable election at the time of retirement to receive a Back-DROP benefit. The member may qualify for Back-DROP only once. A member who has participated in the Deferred Retirement Option Plan and who has not rescinded his participation period shall not be eligible to elect to receive a back-DROP benefit.

(b) Notwithstanding any law to the contrary, any participant or active contributing member who was a former participant in the Deferred Retirement Option Plan for this system who has not severed employment and has not taken a distribution of the plan account may make a one-time, irrevocable election to rescind his participation period in the plan and return to active, contributing membership in the system. Such election shall be made before January 1, 2009. A person who rescinds such plan participation shall forfeit all accumulated plan benefits attributable to the participation period. He shall pay to the system the employee contributions the system would have received if he had not been a plan participant during his participation period together with any interest thereon at the actuarial valuation interest rate. After he pays to the plan the required amount, the person shall be credited with service as if he had remained in active service continuously and had not participated in the plan. The board shall be authorized to adopt uniform rules for the implementation of this Subparagraph in accordance with the Administrative Procedure Act. The rescinding participant shall be required to hold the system contractually harmless in the event that a spouse, former spouse, or any other person ever successfully asserts a property right relative to the rescission of such plan participation which has any adverse effect upon the system.

B. At the time of retirement, the member shall select a Back-DROP period to be specified in whole months. The Back-DROP period shall not exceed the lesser of thirty-six months or the number of months of creditable service accrued after the member first became eligible for regular retirement. The Back-DROP period shall be the most recent calendar period corresponding to

the member's accrued creditable service.

C. The member's Back-DROP monthly benefit accrual shall be calculated based on the provisions applicable for service retirement set forth in [R.S. 11:1632](#) and 1633, subject to the following conditions:

(1) Accrued service at retirement, utilized for the purpose of calculating the Back-DROP monthly benefit, shall be reduced by the Back-DROP period.

(2) Average final compensation utilized for the purpose of calculating the Back-DROP monthly benefit shall be calculated by excluding all earnings during the Back-DROP period.

(3) Employer and employee contributions received by the retirement system during the Back-DROP period and any interest that has accrued on employer and employee contributions received during the period shall remain with the retirement system and shall not be refunded to the member or to the employer.

(4) The member's Back-DROP monthly benefit shall be calculated based upon the member's age and service and the system provisions in effect on the last day of creditable service before the Back-DROP period.

(5) At retirement, the member's maximum monthly retirement benefit payable as a life annuity shall be equal to the Back-DROP monthly benefit.

(6) The member may elect to receive a reduced monthly benefit based upon the member's age and the age of the member's beneficiary as of the actual date of retirement by selecting a retirement option in accordance with the provisions of [R.S. 11:1637](#). No change in the retirement option so selected or the beneficiary nominated in such selection shall be permitted after the retirement option designation is filed with the board of trustees.

(7) In addition to the monthly benefit received pursuant to this Subsection, the member shall be paid a lump-sum benefit equal to the Back-DROP maximum monthly retirement benefit multiplied by the number of months selected as the Back-DROP period.

(8) The member may defer receipt of all or a part of the lump-sum Back-DROP payment for no more than ninety days from the date the account is funded by the system. No part of the lump sum may be withdrawn prior to confirmation of the member's benefit by the actuary. All amounts which remain credited to the individual's Back-DROP subaccount after termination of participation in the program shall be segregated into a subaccount identified for the benefit of the individual, and such funds shall be placed in liquid asset money market investments at the discretion of the board of trustees. Such subaccounts shall be credited with interest at the actual rate of return earned in such subaccount investments. The total amount of any disbursements from the member's subaccount shall in no case be less than the amount of funds credited to the member's subaccount at the time of termination of participation in the program.

(9) Cost-of-living adjustments shall not be payable based on the Back-DROP account or lump-sum benefit.

(10) Upon the member's death, any remaining unpaid account balance in the Back-DROP account shall be paid to the member's named beneficiary or, if none, to the member's estate.

(11) Upon the death of a member who selected the maximum option pursuant to [R.S. 11:1637](#), the member's named beneficiary or, if none, the member's estate shall receive the deceased member's remaining contributions, less the Back-DROP benefit amount.

(12) Upon the death of a member who selected Option 1 pursuant to [R.S. 11:1637](#), the member's named beneficiary or, if none, the member's estate shall receive the member's annuity savings fund balance as of the member's date of retirement reduced by that portion of the Back-DROP lump-sum payment and his previously paid retirement benefits that are attributable to the member's annuity payments as provided by the annuity savings fund.

Credits

Added by [Acts 2008, No. 835, § 1, eff. July 1, 2008](#). Amended by [Acts 2013, No. 220, § 3, eff. June 11, 2013](#); [Acts 2022, No. 97, § 1, eff. June 30, 2022](#).

Editors' Notes

ENROLLMENT AND PARTICIPATION IN FORMER DEFERRED RETIREMENT OPTION PLAN--ACTS 2008, NO. 835

<Section 3 of [Acts 2008, No. 835](#) (§ 1 of which enacted this section, and § 2 of which repealed [R.S. 11:1639](#) to [11:1643](#)) provides:>

<“Section 3. Statutory authority for enrolling members in and eligibility for commencing participation in the former regular Deferred Retirement Option Plan shall cease on July 1, 2008. Unless he has rescinded his participation in the former regular Deferred Retirement Option Plan, each member who is participating in that plan on June 30, 2008, shall complete his period of participation in that plan, subject to the terms and provisions in effect on the effective date of his commencement of participation in that plan. Such a member's plan account shall be subject to the terms and provisions relative thereto in effect on June 30, 2008.”>

LSA-R.S. 11:1644, LA R.S. 11:1644

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LSA-R.S. 11:1645

§ 1645. Excess benefit arrangement

Effective: January 1, 2013

Currentness

A. A separate, nonqualified, unfunded excess benefit arrangement is hereby created outside the trust fund of the retirement system. This excess benefit arrangement shall be administered as a governmental excess benefit arrangement under [26 U.S.C. 415\(m\)](#). The purpose of the excess benefit arrangement is to pay to retirees of the retirement system benefits otherwise payable by the retirement system that exceed the limitations on benefits imposed by [26 U.S.C. 415\(b\)\(1\)\(A\)](#).

B. The board of trustees shall be responsible for the administration of the arrangement provided for in this Section. Except as otherwise provided by this Section, the board has the same rights, duties, and responsibilities concerning the excess benefit arrangement as it has to the trust fund and may adopt rules and regulations necessary to administer this arrangement in accordance with the Administrative Procedure Act and in compliance with [26 U.S.C. 415\(m\)](#).

C. Benefits under this Section are exempt from execution to the same extent as provided by [R.S. 11:1583](#), subject to the exceptions in [R.S. 11:291](#) and 292, and the benefits are completely unassignable. Contributions to this arrangement are not held in trust and may not be commingled with other funds of the retirement system.

D. A retiree is entitled to a monthly benefit under this Section in an amount equal to the amount by which the benefit otherwise payable by the retirement system has been reduced by the limitation on benefits imposed by [26 U.S.C. 415\(b\)\(1\)\(A\)](#). The benefit payable by this arrangement is payable at the time and in the form that the benefit payable under the trust fund is paid.

E. The benefit payable under this Section shall be paid from contributions that otherwise would be made to the trust fund under this Chapter. In lieu of deposit in the trust account, an amount determined by the retirement system to be necessary to pay benefits under this Section shall be paid monthly to the credit of a separately dedicated account maintained only for the excess benefit arrangement. The account may include amounts needed to pay reasonable and necessary expenses of administering this arrangement. The monthly amounts to be paid to the credit of the account shall be transferred to the account prior to the date of a monthly disbursement under this Section. No assets of the system shall be used to provide such benefits.

F. The board may amend, terminate, or reestablish the arrangement at any time. Such amendment or termination may be retroactive to the extent that the board deems such action necessary to maintain the tax qualified status of the system or the status of this arrangement as an excess benefit arrangement or to avoid jeopardizing the funded status of the system. In addition, the arrangement may be amended or terminated to eliminate all benefits with respect to any member or other person who has not become eligible to participate in an excess benefit plan arrangement as of the date of such amendment or termination.

Credits

Added by [Acts 2012, No. 523, § 1](#), eff. Jan. 1, 2013.

LSA-R.S. 11:1645, LA R.S. 11:1645

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LSA-R.S. 11:1646

§ 1646. Reversion of funds prohibited

Effective: January 1, 2013

Currentness

A. Plan assets shall not be used for, or diverted to, any person or purpose other than for the exclusive benefit of the members and their beneficiaries, except that contributions made by the employer may be returned to the employer if the contribution was made due to a mistake of fact and the contribution is returned within one year of the mistaken payment of the contribution.

B. The amount of any contribution returned shall not exceed the difference between the amount actually contributed and the amount which would have been contributed had there been no mistake of fact and shall not include the earnings attributable to such contribution. The amount of the contribution returned shall be reduced by any losses attributable to the contribution, and no member shall have his benefit reduced by the return of the contribution to less than such benefit would have been had the contribution not been returned.

C. Notwithstanding the provisions of Subsections A and B of this Section, if the retirement system is terminated and all obligations under the retirement system are fully funded and provided for, any excess funds held by the system shall be returned to the employer.

Credits

Added by Acts 2012, No. 523, § 1, eff. Jan. 1, 2013.

LSA-R.S. 11:1646, LA R.S. 11:1646

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LSA-R.S. 11:1651

§ 1651. Board of trustees; membership; vacancies; compensation

Effective: June 30, 2022

Currentness

A. The general administration and responsibility for the proper operation of the retirement system and for making effective the provisions of this Chapter are hereby vested in a board of trustees.

B. The board shall consist of ten trustees as follows:

(1)(a) A member of the House Committee on Retirement appointed by the speaker of the House of Representatives, or the member's designee.

(b) The chairman of the Senate Committee on Retirement, or his designee.

(2)(a) Six active and contributing members of the system, at least one of whom shall be an assistant district attorney, who shall each have at least ten years of creditable service and who shall be elected by the members of the District Attorneys' Retirement System according to such rules and regulations as the board of trustees shall adopt to govern such elections, shall serve as members for terms of five years each.

(b) Any district attorney or assistant district attorney who is a member of the board of trustees and who retires before the expiration of the term for which he was elected shall continue to serve for the remainder of his term.

(3) Two retired members of the system, one of whom served as a district attorney and one of whom served as an assistant district attorney. Both shall be elected by the retired members of the District Attorneys' Retirement System according to rules and regulations as the board shall adopt to govern such elections and shall serve as a member for a term of five years.

C. If a vacancy occurs in the office of a trustee, the vacancy shall be filled for the unexpired term in the same manner as the office was previously filled.

D. The trustees shall receive for attendance at meetings of the board a per diem of seventy-five dollars per day plus the normal expense allowance allowed state employees by the division of administration, provided funds are available for this purpose.

E. Repealed by Acts 1988, No. 83, § 2.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991. Amended by Acts 1997, No. 1227, § 1, eff. July 1, 1997; Acts 2001, No. 440, § 1, eff. June 18, 2001; Acts 2012, No. 237, § 1, eff. July 1, 2012; Acts 2016, No. 621, § 1, eff. June 17, 2016; Acts 2022, No. 201, § 1, eff. June 30, 2022.

LSA-R.S. 11:1651, LA R.S. 11:1651

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LSA-R.S. 11:1652

§ 1652. Trustees; oath of office; voting powers

Currentness

A. Each trustee shall, within ten days after his appointment or election, take an oath of office that, so far as it devolves upon him, he will diligently and honestly administer the affairs of the said board, and that he will not knowingly violate or willingly permit to be violated any of the provisions of law applicable to the retirement system. Such oath shall be subscribed to by the member making it, and certified by the officer before whom it is taken, and immediately filed in the office of the secretary of state.

B. Each trustee shall be entitled to one vote in the board. Three votes shall be necessary for a decision by the trustees at any meeting of said board.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1652, LA R.S. 11:1652

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LSA-R.S. 11:1653

§ 1653. Board of trustees; rules and regulations

Currentness

Subject to the limitations of this Chapter, the board of trustees shall, from time to time, establish rules and regulations for the administration of the funds created by this Chapter for the transaction of its business.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1653, LA R.S. 11:1653

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LSA-R.S. 11:1654

§ 1654. Board of trustees; officers and employees; compensation

Currentness

The board of trustees shall elect from its membership a chairman and shall by a majority vote of all of its members appoint a secretary-manager, who may be, but need not be, one of its members. The board of trustees shall engage such actuarial and other services as shall be required to transact the business of the retirement system. The compensation of all persons engaged by the board of trustees, and all other expenses of the board necessary for the operation of the retirement system shall be paid at such rates and in such amounts as the board of trustees shall approve.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1654, LA R.S. 11:1654

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LSA-R.S. 11:1655

§ 1655. Board of trustees; duty to keep records and other information

Currentness

A. The board of trustees shall keep in convenient form such data as shall be necessary for actuarial valuation of the various funds of the retirement system and for checking the experience of the system.

B. The board of trustees shall keep a record of all of its proceedings which shall be open to public inspection. It shall publish annually a report showing the fiscal transactions of the retirement system for the preceding fiscal year, the amount of the accumulated cash and securities of the system, and the last balance sheet showing the financial condition of the system by means of an actuarial valuation of the assets and liabilities of the retirement system.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

Notes of Decisions (1)

LSA-R.S. 11:1655, LA R.S. 11:1655

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LSA-R.S. 11:1656

§ 1656. Medical board; appointment; duties and powers

Currentness

The board of trustees shall designate a medical board to be composed of three physicians not eligible to participate in the retirement system. If required, other physicians may be employed to report on special cases. The medical board shall arrange for and pass upon all medical examinations required under the provisions of this Chapter, and shall investigate all essential statements and certificates by or on behalf of a member in connection with an application for disability retirement, and shall report in writing to the board of trustees its conclusion and recommendations upon the matters referred to it.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1656, LA R.S. 11:1656

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LSA-R.S. 11:1657

§ 1657. Actuary; appointment; duties and powers

Currentness

A. The board of trustees shall designate an actuary who shall be the technical advisor of the board of trustees on matters regarding the operation of the funds created by the provisions of this Chapter, and shall perform such other duties as are required in connection therewith.

B. Immediately after the establishment of the retirement system, the actuary shall make such investigation of the mortality, service and compensation experience of the members of the system as he shall recommend and the board of trustees shall authorize, and on the basis of such investigation he shall recommend for adoption by the board of trustees such tables and such rates as are required in Subsection C Paragraphs (1) and (2) of this Section. The board of trustees shall adopt tables and certify rates, and as soon as practicable thereafter the actuary shall make a valuation based on such tables and rates of the assets and liabilities of the funds created by this Chapter.

C. In the year of nineteen hundred fifty-seven, and at least once in each five-year period thereafter, the actuary shall make an actuarial investigation into the mortality, service and compensation experience of the members and beneficiaries of the retirement system, and shall make a valuation of the assets and liabilities of the funds of the system, and taking into account the result of such investigation and valuation, the board of trustees shall:

(1) Adopt for the retirement system such mortality, service and other tables as shall be deemed necessary.

(2) Certify the rates of contribution payable by each employer on account of new entrants.

D. On the basis of such tables as the board of trustees shall adopt, the actuary shall make an annual valuation of the assets and liabilities of the funds of the system created by this Chapter.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1657, LA R.S. 11:1657

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LSA-R.S. 11:1658

§ 1658. Employer contributions; maintaining rates; increasing rates; reducing rate decreases

Effective: August 1, 2017

Currentness

A. Notwithstanding the provisions of [R.S. 11:103](#) and 104, in any fiscal year the board of trustees is authorized to take any of the following actions:

(1) Maintain the net direct employer contribution rate in effect at the time that a decrease would otherwise occur pursuant to [R.S. 11:103](#).

(2) Require a net direct contribution rate of up to three percentage points more than the rate determined under [R.S. 11:103](#).

(3) Set the employer contribution rate at any point between the previous year's employer contribution rate and a decreased rate that would otherwise occur pursuant to [R.S. 11:103](#).

B. Any excess funds resulting from application of Subsection A of this Section shall be combined with any contribution surplus or offset by any contribution shortfall, and the resulting balance, if greater than zero, shall be accumulated in the funding deposit account pursuant to [R.S. 11:1659](#).

C. Repealed by [Acts 2017, No. 25, § 1](#).

Credits

Added by [Acts 2015, No. 371, § 1, eff. June 30, 2015](#).

§ 1658. Employer contributions; maintaining rates; increasing rates;..., LA R.S. 11:1658

LSA-R.S. 11:1658, LA R.S. 11:1658

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LSA-R.S. 11:1659

§ 1659. Funding deposit account

Effective: August 1, 2017

Currentness

A. (1) There shall be established a funding deposit account for the system. The account shall be credited and charged as provided in this Section.

(2) Notwithstanding any provision of law to the contrary, for any fiscal year in which the board of trustees exercises the authority granted in [R.S. 11:1658](#) to set the net direct employer contribution rate higher than the minimum recommended rate pursuant to [R.S. 11:103](#), all surplus funds collected by the system shall be credited to the system's funding deposit account.

B. The funds in the account shall earn interest annually at the board-approved actuarial valuation interest rate, and the interest shall be credited to the account at least once a year.

C. The board of trustees may in any fiscal year direct that funds from the account be charged for the following purposes:

(1) To reduce the present value of future normal costs.

(2) To pay all or a portion of any future net direct employer contributions.

(3)(a) To provide for a cost-of-living adjustment, pursuant to applicable law.

(b) Notwithstanding the provisions of [R.S. 11:243\(G\)\(1\)](#), in order to exercise the authority to grant an increase pursuant to the

provisions of Subparagraph (a) of this Paragraph, an increase shall satisfy the requirements of R.S. 11:243(G)(3).

D. In no event shall the funds charged from the account exceed the outstanding account balance.

E. If the board of trustees elects to charge funds from the funding deposit account pursuant to Paragraph (C)(2) of this Section, the percent reduction in the minimum recommended employer contribution rate otherwise applicable shall be determined by dividing the interest-adjusted value of the charges from the funding deposit account by the projected payroll for the fiscal year for which the contribution rate is to be reduced.

F. For funding purposes, any asset value utilized in the calculation of the actuarial value of assets of a system shall exclude the funding deposit account balance as of the asset determination date for the calculation.

G. For all purposes other than funding, the funds in the account shall be considered assets of the system.

H. Repealed by Acts 2017, No. 25, § 1.

Credits

Added by Acts 2015, No. 371, § 1, eff. June 30, 2015.

LSA-R.S. 11:1659, LA R.S. 11:1659

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LSA-R.S. 11:1671

§ 1671. Investment of funds by board of trustees; interest rates

Currentness

A. The board of trustees shall be the trustees of the several funds created by this Chapter as provided in Part VII of this Chapter and shall have full power to invest and reinvest such funds in accordance with the provisions of [R.S. 11:263](#). The trustees shall have full power to hold, purchase, sell, assign, transfer, and dispose of any of the securities and investments in which any of the funds created herein shall have been invested, as well as the proceeds of the investments and any moneys belonging to the funds.

B. The board of trustees annually shall allow regular interest on the mean amount for the preceding year in each of the funds with the exception of the expense fund. The amounts so allowed shall be due and payable to said funds, and shall be annually credited thereto by the board of trustees from interest and other earnings on the moneys of the retirement system. Any additional amount required to meet the interest on the funds of the retirement system shall be paid from the pension accumulation fund, and any excess of earnings over such amount required shall be paid to the pension accumulation fund. Regular interest shall mean such per centum rate to be compounded annually as shall be determined by the board of trustees on the basis of interest earnings of the system for the preceding year and of the probable earnings to be made, in the judgment of the board, during the immediate future. Such rate to be limited to a maximum of four per centum with a rate of two per centum applicable during the first year of operation of the retirement system.

Credits

[Acts 1991, No. 74, § 3, eff. June 25, 1991.](#)

LSA-R.S. 11:1671, LA R.S. 11:1671

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LSA-R.S. 11:1671.1

§ 1671.1. Indexing; equity limitations; pilot program

Currentness

A. A temporary pilot program is hereby created for the purpose of obtaining empirical evidence. The program authorizes this fully funded, statewide public retirement system to prudently exceed the fifty-five percent equity limit which is applicable to all other such systems. The program contains certain mandatory safeguards and automatically phases out after July 1, 2003, with a one-year portfolio transition period following that date. All laws of this system regarding retirement eligibility criteria, benefits and the payment thereof, and all service and service credit remain unchanged by the implementation of this program.

B. (1)(a) The board of trustees of this system shall cause to be invested an amount equal to at least ten percent of the system's total equity portfolio in one or more index funds which seek to replicate the performance of the chosen index or indices.

(b)(i) The board of trustees may divest the system of the system's indexed funds if the Standard and Poor's 500 Composite Index, including dividend reinvestment, declines by an amount exceeding ten percent during the twelve-month period immediately preceding such divestment and further provided that the board furnishes written notice of such divestment to the House Retirement Committee and the Senate Retirement Committee within ten days following the board's decision to divest.

(ii) If the board divests the system of the system's indexed funds under the authority of this Subparagraph, and if the Standard and Poor's 500 Composite Index, including dividend reinvestment, increases by an amount exceeding ten percent, as compared to such index on the date that the board took official action causing such divestment, then the board shall reindex equity assets in accordance with the provisions of this Subsection.

(2) The indexing strategy set forth in Paragraph (1) of this Subsection may be phased in over a period of time, provided that the indexing strategy shall be in full compliance with the provisions of this Section on or before July 1, 2000.

(3) For purposes of this Section, the term “equity” shall mean ownership of a corporation represented by shares that are publicly traded on a recognized exchange, including the National Association of Securities Dealers Automated Quotation (NASDAQ).

(4) The provisions of this Subsection shall be implemented without regard to Subsection C of this Section.

C. Notwithstanding any other provision of law to the contrary, and specifically [R.S. 11:263\(E\)](#), the board of trustees may invest up to sixty-five percent of the system’s total portfolio in equity securities, as that term is defined in Paragraph B(3) of this Section.

D. On and after July 1, 2003, the board of trustees shall no longer be authorized to invest up to sixty-five percent of the system’s total portfolio in equity securities as set forth in Subsection B of this Section, and the board shall have from July 1, 2003 to July 1, 2004, to reallocate such assets so as to bring the system’s portfolio into compliance with the provisions of [R.S. 11:263\(E\)](#).

E. Upon request of either the House Retirement Committee or the Senate Retirement Committee, the board shall furnish a comprehensive written report to the requesting entity setting forth the actuarial and fiscal experience related to this pilot program.

Credits

Added by [Acts 1999, No. 379, § 1, eff. July 1, 1999](#).

LSA-R.S. 11:1671.1, LA R.S. 11:1671.1

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LSA-R.S. 11:1672

§ 1672. Certification of pension payrolls; bond of secretary-manager

Currentness

All expense vouchers and pension payrolls shall be certified by the secretary-manager. The secretary-manager shall furnish the board of trustees a surety bond in a company authorized to do business in Louisiana and in such an amount as shall be required by the board, the premium to be paid from the expense fund.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1672, LA R.S. 11:1672

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LSA-R.S. 11:1673

§ 1673. Cash deposits for payment of benefits; limitations as to amounts

Currentness

For the purpose of meeting disbursements for pensions, annuities, and other payments there may be kept available cash, not exceeding ten percent of the total amount in the several funds of the retirement system, on deposit in one or more banks or trust companies of the state of Louisiana organized under the laws of the state of Louisiana or of the United States, provided, that the sum of deposit in any one bank or trust company shall not exceed twenty-five percent of the paid up capital and surplus of such bank or trust company.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1673, LA R.S. 11:1673

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LSA-R.S. 11:1674

§ 1674. Selection of fiscal agents

Currentness

The board of trustees shall approve the fiscal agency bank or banks selected by the state treasurer for the deposit of the funds and securities of this retirement system provided that no bank shall be selected unless the bank is a fiscal agent of the state. The funds and properties of the system held in any bank of the state shall be safeguarded by bonds or other securities acceptable for the protection of state deposits, the amount to be determined by the board of trustees.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1674, LA R.S. 11:1674

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LSA-R.S. 11:1675

§ 1675. Private interest of trustees and employees in financial operation of system prohibited

Currentness

Except as otherwise herein provided, no trustee and no employee of the board of trustees shall have any direct interest in the gains or profits of any investment made by the board of trustees, nor as such receive any pay or emolument for his service. No trustee or employee of the board shall, directly or indirectly, for himself or as an agent in any manner use the same, except to make such current and necessary payments as are authorized by the board of trustees; nor shall any trustee or employee of the board of trustees become an endorser or surety or in any manner an obligor for moneys loaned or borrowed from the board of trustees.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1675, LA R.S. 11:1675

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LSA-R.S. 11:1691

§ 1691. Funds to which assets credited

Currentness

All of the assets of the retirement system shall be credited according to the purpose for which they are held to one of five funds, namely, the Annuity Savings Fund, the Pension Accumulation Fund, the Pension Reserve Fund, the Deferred Retirement Option Plan Account, and the Expense Fund.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991. Amended by Acts 1993, No. 234, § 1, eff. June 1, 1993.

LSA-R.S. 11:1691, LA R.S. 11:1691

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LSA-R.S. 11:1692

§ 1692. Annuity savings fund; contributions defined

Currentness

A. The annuity savings fund shall be a fund in which shall be accumulated contributions from the compensation of members to provide for their annuities. Contributions to and payments from the annuity savings fund shall be made as follows.

B. The parish treasurer, state auditor, state treasurer, or other disbursing authority of the state or any municipality or parish and the District Attorneys' Association shall make deductions from any payments or fees paid by him to any district attorney or assistant district attorney or employee of the District Attorneys' Association who elects to become a member as provided herein, from each and every payroll paid, an amount equal to seven percentum of his earnable compensation. In determining the amount earnable by a member in a payroll period, the board of trustees may consider the rate of annual compensation payable to such member on the first day of the payroll as continuing throughout such payroll period, and it may omit deduction from compensation for any period less than a full payroll period if an employee was not a member on the first day of the payroll period.

C. The deductions provided for herein shall be made notwithstanding that the minimum compensation provided for by law for any member shall be reduced thereby. Every member shall be deemed to consent and agree to the deductions made and provided for herein and shall receipt for his full salary or compensation, and payment of salary or compensation less said deductions shall be a full and complete discharge and acquittance of all claims and demands whatsoever for the services rendered by such person during the period covered by such payment, except as to the benefits provided under this Chapter. The employer shall certify to the board of trustees on each and every payroll or in such other manner as the board of trustees may prescribe, the amounts to be deducted; and each of said amounts shall be deducted, and when deducted shall be paid into said annuity savings fund, and shall be credited, together with regular interest thereon to the individual account of the member from whose compensation said deduction was made.

D. The parish treasurer, state treasurer, or other disbursing authority of the state or any municipality or parish shall make deductions as authorized by the employee from any payments or fees paid by the disbursing authority to any district attorney or assistant district attorney who elects to become a member of the district attorneys deferred compensation program.

Credits

§ 1692. Annuity savings fund; contributions defined, LA R.S. 11:1692

Acts 1991, No. 74, § 3, eff. June 25, 1991. Amended by Acts 1993, No. 234, § 1, eff. June 1, 1993.

LSA-R.S. 11:1692, LA R.S. 11:1692

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LSA-R.S. 11:1693

§ 1693. Deferred Retirement Option Plan Account

Currentness

Upon effective date of commencement of participation in the Deferred Retirement Option Plan, the member's retirement benefit shall be paid into the Deferred Retirement Option Plan Account from the member's Annuity Savings Account. When the member's Annuity Savings Account is exhausted the benefit shall be paid from the Pension Reserve Account. If a member elects to receive regular monthly retirement benefits in the form of a life annuity, the balance of the Deferred Retirement Option Account shall be transferred to the Pension Reserve Account upon commencement of payments.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991. Amended by Acts 1993, No. 234, § 1, eff. June 1, 1993.

LSA-R.S. 11:1693, LA R.S. 11:1693

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LSA-R.S. 11:1694

§ 1694. Pension reserve fund

Currentness

The pension reserve fund shall be the fund in which shall be held the reserves on all pensions in force and from which shall be paid all pensions and all benefits in lieu of annuities, payable as provided in this Chapter. Should a beneficiary retired on account of disability be restored to active service with a compensation not less than his average final compensation at the time of his last retirement the actuarial value of that portion of his benefit provided for by his Annuity Savings Fund balance shall be transferred from the pension reserve fund to the Annuity Savings Fund and credited to his individual account therein.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991. Amended by Acts 1993, No. 234, § 1, eff. June 1, 1993.

LSA-R.S. 11:1694, LA R.S. 11:1694

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LSA-R.S. 11:1695

§ 1695. Pension Accumulation Fund; contributions to and payments from fund; determination of normal and accrued liability contributions

Currentness

A. The Pension Accumulation Fund shall be the fund in which shall be accumulated all reserves for the payment of all pensions and other benefits payable from contributions made by employers and each sheriff and ex officio tax collector as provided for under Paragraphs (1), (2), and (3) of this Subsection and from which shall be paid all pensions and other benefits on account of members with prior service credit. Contributions to and payments from the Pension Accumulation Fund shall be made as follows:

(1) On account of each member there shall be paid annually into the Pension Accumulation Fund for the preceding fiscal year an amount equal to a certain percentage of the earnable compensation of each member to be known as the "normal contribution". The rate per centum of such contributions shall be fixed on the basis of the annual actuarial valuation. The total amount that shall be contributed annually to the Pension Accumulation Fund shall be equal to the amount obtained by applying the total rate per centum to the earnable compensation of all members. This amount shall be paid as provided in Paragraphs (2) and (3) which immediately follow:

(2) Each sheriff and ex officio tax collector of the state shall deduct a percentage as determined by the annual actuarial valuation, not to exceed twenty percent of one percent of the aggregate amount of the tax shown to be collected by the tax roll of each respective parish, which money each respective sheriff shall turn over to the District Attorneys' Retirement System of Louisiana periodically at the same time said sheriff disburses funds to the tax recipient bodies of his respective parish. In the parish of Orleans the director of finance of the city of New Orleans shall deduct a percentage as determined by the annual actuarial valuation, not to exceed twenty percent of one percent of the aggregate amount of only those taxes collected by the city of New Orleans pursuant to the provisions of R.S. 47:1502.1 and shall turn such funds collected over to the District Attorneys' Retirement System periodically at the same time that funds are disbursed to the tax recipient bodies in the parish of Orleans.

(3) Should the amount paid and credited to the Pension Accumulation Fund in accordance with the preceding Paragraph, Paragraph (2) of this Subsection, be for a smaller amount than the amount required and provided for in Paragraph (1) of this Subsection, then the additional amount required shall be contributed by the employers and each employer shall contribute an amount determined as follows: Compute the percentage that the deficient amount is of the aggregate salaries or compensation of all members in the employ of all employers on which employers' contributions are due. Each employer then shall pay this

percentage of the aggregate salaries of all employees in his employ on which employers' contributions are done in the manner hereinafter set forth.

B. On the basis of regular interest and of such mortality and other tables as shall be adopted by the board of trustees, the actuary engaged by the board to make each valuation required by this Chapter, shall determine the uniform and constant percentage of the earnable compensation of the average member, which if contributed on the basis of compensation of all participants throughout their entire period of future service, when taken together with the actuarial present value of future employee contributions and current assets, would be sufficient to provide for the payment of future benefits for all current members, retirees, beneficiaries, and former members due deferred benefits. The rate per centum so determined shall be known as the "normal contribution" rate. The normal rate of contributions shall be determined by the actuary after each valuation.

Credits


Acts 1991, No. 74, § 3, eff. June 25, 1991. Amended by Acts 1993, No. 234, § 1, eff. June 1, 1993.

LSA-R.S. 11:1695, LA R.S. 11:1695

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 KeyCite Red Flag - Severe Negative Treatment
KeyCite Red Flag Negative Treatment §§ 1696, 1697. Repealed by Acts 1993, No. 234, § 3, eff. June 1, 1993

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LSA-R.S. 11:1696

§§ 1696, 1697. Repealed by Acts 1993, No. 234, § 3, eff. June 1, 1993

Currentness

LSA-R.S. 11:1696, LA R.S. 11:1696

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KeyCite Red Flag - Severe Negative Treatment

KeyCite Red Flag Negative Treatment §§ 1696, 1697. Repealed by Acts 1993, No. 234, § 3, eff. June 1, 1993

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LSA-R.S. 11:1697

§§ 1696, 1697. Repealed by Acts 1993, No. 234, § 3, eff. June 1, 1993

Currentness

LSA-R.S. 11:1697, LA R.S. 11:1697

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LSA-R.S. 11:1698

§ 1698. Pensions and benefits payable from accumulation fund; transfers from funds

Currentness

Upon the retirement of a member, an amount equal to his annuity savings balance shall be transferred from the Annuity Savings Fund to the Pension Reserve Fund. The difference between his pension reserve and the annuity savings balance shall be transferred from the Pension Accumulation Account to the Pension Reserve Fund.

Credits


Acts 1991, No. 74, § 3, eff. June 25, 1991. Amended by Acts 1993, No. 234, § 1, eff. June 1, 1993.

LSA-R.S. 11:1698, LA R.S. 11:1698

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 KeyCite Red Flag - Severe Negative Treatment
KeyCite Red Flag Negative Treatment § 1699. Repealed by Acts 1993, No. 234, § 3, eff. June 1, 1993

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LSA-R.S. 11:1699

§ 1699. Repealed by Acts 1993, No. 234, § 3, eff. June 1, 1993

Currentness

LSA-R.S. 11:1699, LA R.S. 11:1699

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LSA-R.S. 11:1700

§ 1700. Expense fund

Currentness

A. The expense fund shall be the fund from which the expenses of the retirement system shall be paid, exclusive of amount payable as retirement allowances and other benefits provided therein. Contributions shall be made to the expense fund as follows.

B. The board of trustees shall determine annually the amount required to defray such expenses for the ensuing fiscal year and shall have the right to transfer the amount required to defray the cost of expenses of administration from the amount transferred from the pension accumulation fund.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1700, LA R.S. 11:1700

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LSA-R.S. 11:1701

§ 1701. Collection of member contributions; procedure

Currentness

The collection of members' contributions shall be as follows:

(1) Each employer shall cause to be deducted on each and every payroll of a member for each and every payroll period subsequent to the date of establishment of the retirement system the contributions payable by such member as provided in this Chapter. Each employer shall certify to the treasurer of said employer on each and every payroll a statement as vouchers for the amount so deducted.

(2) The treasurer, or other officer authorized to issue warrants, of each employer, on the authority from the employer, shall make deductions from salaries of members as provided in this Chapter, and shall transmit monthly the amount specified to be deducted to the secretary-manager of the board of trustees. The secretary-manager of the board of trustees after making a record of all such receipts shall deposit them in a bank or banks selected by the state treasurer and approved by the board of trustees.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1701, LA R.S. 11:1701

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LSA-R.S. 11:1702

§ 1702. Collection of employer contributions

Currentness

The collection of employers' contributions, if and when assessed or required, shall be as follows:

(1) Upon the basis of each actuarial valuation provided herein, the board of trustees shall annually prepare a statement of the total amount necessary for the ensuing fiscal year to the pension accumulation and expense funds as provided under R.S. 11:1695 through 1698 and R.S. 11:1700 and also a statement of the amount to be contributed by each employer (if any) as provided for in R.S. 11:1695(A)(1).

(2) During the months of January and July of each year, the treasurer, or other officer, authorized to issue warrants of each employer on authority from the employer shall transmit the amount payable for the employer's contribution for the preceding six months to the secretary-manager of the board of trustees. After making a record of all such receipts, the secretary-manager shall deposit them in a bank selected by and approved by the board of trustees for use according to the provisions of this law.

Credits

Acts 1991, No. 74, § 3, eff. June 25, 1991.

LSA-R.S. 11:1702, LA R.S. 11:1702

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