**Louisiana Sheriffs’ Pension & Relief Fund (LSPRF)**

LSPRF is a governmental, tax-qualified pension plan under the provisions of the Internal Revenue Service code, Sections 401(a) and 414(h). The rules and regulations that LSPRF follows is contained in the Louisiana Revised Statutes 11:1 through 11:323 and 11:2171 through 11:2186.