



MUNICIPAL EMPLOYEES'

RETIREMENT SYSTEM
OF LOUISIANA

MEMORANDUM

TO: Participating Employers & Members
FROM: Maris E. LeBlanc, Executive Director
DATE: June 9, 2026
RE: Contribution Rates & 2026 Legislation

Lower contribution rates go into effect with the first payroll period in July. Payroll systems should be adjusted accordingly. **The Plan A rate will be 26% and the Plan B rate will be 12.5%.**

The 2026 Regular Session of the Louisiana Legislature resulted in a number of changes that impact MERS.

Act 228, by Senator Price, modifies the exemption from earnings limits that currently applies to some part-time rehired retirees. Rehired retirees who are at least age 60 and who retired with at least 30 years of creditable service may remain in continuous service without earnings limits if they were re-hired on a part-time basis prior to July 1, 2026. All other part-time rehired retirees (other than elected officials) are subject to earnings limits.

Two measures amend the definition of “employer” to make those agencies eligible to join MERS:

- **Act 221**, by Senator Price, allows the LA Asset Management Pool (LAMP) to enroll its employees in MERS.
- **Act 406**, by Senator Carter, includes marshals or constables of city courts not otherwise eligible for membership in any other local, state, or statewide retirement systems as MERS employers.

Act 278, by Representative Glorioso, is technical. It replaces the term “municipality” with “participating employer” in various MERS statutes. It also creates a presumption that an elected official eligible to enroll in MERS is full-time unless there is a declaration that the position is part-time.

SR 22, by Senator Foil, requests that the Law Institute study and recommend legislation relative to the division of retirement benefits after divorce.

Two pieces of legislation impact operations of the Board of Trustees:

- **Act 226**, by Senator Price, changes the educational requirements for retirement system trustees to require seven (rather than eight) hours of investments, two (rather than four) hours of actuarial science, and one (rather than two) hours of laws, rules, and regulations.
- **Act 19**, by Representative Bacala, changes the time period for authorizing legislative staff to attend executive sessions of retirement system meetings from one year to four years.

Please let me know if you have any questions or concerns.