

State of Louisiana
Office of State Uniform Payroll

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Office of State Uniform Payroll Memorandum #2027-14

To: LaGov HCM Paid Agency Human Resources
and Employee Administration Staff

From: Andrea P. Hubbard
Director

Subject: Update to OSUP Memorandum #2026-51
Employee/Employer Retirement System Rates for Fiscal Year 2026/2027

Parochial Employees' Retirement System rates are effective on a calendar year basis from January to December. For the calendar year 2027, the employee contribution rates will remain the same. The employer contribution rates for Plan A and Plan B are indicated below.

- Plan A employer rate will decrease from 11.00% to 10.75%
- Plan B employer rate will remain 7.00%

Refer to the [Retirement Contribution Rates](#) document on the [OSUP Retirement Rates](#) page for a listing of all retirement plans and their employee/employer rates in effect for the 2026/2027 fiscal year.

The individual retirement system should be contacted for questions regarding the appropriate plans to use when setting up employees. Direct all other questions to a member of the [OSUP Wage and Tax Administration Unit](#). Contact information is available on the [staff directory page](#).

APH:LC/tlb