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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Laura Gail Sullivan.

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## DIGEST

Present law relative to the Parochial Employees' Retirement System provides benefit structures for members hired prior to January 1, 2007, and for members hired on or after January 1, 2007.

Proposed law specifies that "Tier 1" means the benefit structure applicable to members hired prior to January 1, 2007, and "Tier 2" means the benefit structure applicable to members hired on or after January 1, 2007.

Effective June 30, 2012.

(Adds R.S. 11:1902(30) and (31))