

2026 Regular Session

HOUSE BILL NO. 31

BY REPRESENTATIVES ECHOLS AND BUTLER

RETIREMENT/MUNICIPAL POL: Authorizes certain municipalities to terminate participation in the Municipal Police Employees' Retirement System

1 AN ACT

2 To amend and reenact R.S. 11:103(B)(1) and (E) and to enact R.S. 11:62(6)(c), 157.1, 157.2,  
3 and Part IV of Chapter 8 of Subtitle III of Title 11 of the Louisiana Revised Statutes  
4 of 1950, to be comprised of R.S. 11:2243.1 through 2243.4, relative to the Municipal  
5 Police Employees' Retirement System; to provide relative to termination of employer  
6 participation in the system; to provide relative to contributions; to provide relative  
7 to benefits; to create Plan C as a subplan within the system; to provide for employer  
8 election to participate in the subplan; to provide for application; to provide for  
9 definitions; to provide relative to disability retirement; to provide for survivor  
10 benefits for officers killed in the line of duty; to provide relative to disability  
11 retirement; and to provide for related matters.

12 Notice of intention to introduce this Act has been published  
13 as provided by Article X, Section 29(C) of the Constitution  
14 of Louisiana.

15 Be it enacted by the Legislature of Louisiana:

16 Section 1. R.S. 11:103(B)(1) and (E) are hereby amended and reenacted and R.S.  
17 11:62(6)(c), 157.1, 157.2, and Part IV of Chapter 8 of Subtitle III of Title 11 of the Louisiana  
18 Revised Statutes of 1950, comprised of R.S. 11:2243.1 through 2243.4, are hereby enacted  
19 to read as follows:

1 §62. Employee contribution rates established

2 Employee contributions to state and statewide public retirement systems shall  
3 be paid at the following rates, except as otherwise provided by law:

4 \* \* \*

5 (6) Municipal Police Employees' Retirement System:

6 \* \* \*

7 (c) For members of Plan C - 0%.

8 \* \* \*

9 §103. Employer contributions; determination; statewide systems

10 \* \* \*

11 B.(1) Except as provided in Subsection C and Paragraph (E)(2) of this  
12 Section, for each fiscal year beginning with Fiscal Year 1989-1990, for each  
13 statewide retirement system, the employer contribution rate shall equal the  
14 actuarially required employer contribution as determined under Paragraph (3) of this  
15 Subsection, divided by the total projected payroll of all active members of the  
16 particular system for the fiscal year. Active member payroll shall include  
17 participants in the Deferred Retirement Option Plan, but only if direct employer  
18 contributions are made based on salaries for such participants.

19 \* \* \*

20 E.(1) For the Municipal Police Employees' Retirement System, for the fiscal  
21 year commencing July 1, 2014, all amortization credit and charge bases existing as  
22 of June 30, 2014, shall be combined, offset, and reamortized over a twenty-year  
23 period with level payments commencing July 1, 2014.

24 (2) For the Municipal Police Employees' Retirement System, beginning on  
25 June 30, 2027, the employer contribution rate applied to payroll members of Plan C  
26 shall not exceed the cost of administering the plan and shall be evaluated at least  
27 annually, and the board of trustees in consultation with its actuary shall set a lower  
28 rate not to exceed actuarial cost. Beginning with the June 30, 2028, valuation and  
29 as part of the valuation process, the actuary shall determine and advise the board

1 whether the experience of Plan C is sufficient to warrant adjusting the employer  
2 contribution rate, but at no time shall the rate exceed the cost of administering the  
3 plan.

4 \* \* \*

5 §157.1. Termination of employer participation in the Municipal Police Employees'  
6 Retirement System

7 A. Notwithstanding R.S. 11:157, or any other provision of law to the  
8 contrary, any municipality with a population between one thousand nine hundred  
9 fifty and two thousand nine hundred fifty according to the latest federal decennial  
10 census may, upon adoption of a termination resolution by the governing authority by  
11 June 30, 2027, make an irrevocable election to terminate participation in the  
12 Municipal Police Employees' Retirement System.

13 B. A municipality that elects to terminate participation pursuant to  
14 Subsection A of this Section shall provide the following:

15 (1) Written notification to the retirement system of the intent to terminate.

16 (2) Written notification of nonparticipation in the retirement system to any  
17 new employee on or before the date of his hiring.

18 C. Beginning on the effective date of the termination resolution, the  
19 municipality shall not enroll employees hired on or after the effective date of the  
20 termination resolution in the Municipal Police Employees' Retirement System and  
21 employer and employee contributions shall not be paid to the retirement system for  
22 such employees.

23 D. Any person who meets the definition of "employee", as defined in R.S.  
24 11:2213, on or before the termination resolution effective date, shall remain a  
25 member of the retirement system.

26 §157.2. Employer election to participate in subplan

27 An employer, as defined in R.S. 11:2213, that covers its employees under the  
28 federal Social Security program and which has not previously and specifically  
29 excluded its police officers from coverage under this federal program may, by



1           (b) An employer, as defined in R.S. 11:2213, that covers its employees under  
2           the federal Social Security program that employs a member who has made an  
3           irrevocable election in accordance with R.S. 11:157 to be a member of this subplan  
4           in lieu of membership in the applicable subplan provided for in Part II or III of this  
5           Chapter.

6           (2) "Member" means any employee of a Plan C employer or any employee  
7           who made an election under R.S. 11:157 to be a member of this subplan.

8           (3) "Subplan" means Plan C created by this Part.

9           (4) "System" means the Municipal Police Employees' Retirement System.

10           §2243.3. Disability retirement

11           A.(1) Eligibility for disability benefits, procedures for application for  
12           disability benefits, procedures for the certification of continuing eligibility for  
13           disability benefits, the authority of the board of trustees to modify disability benefits,  
14           and procedures governing the restoration to active service of an employee who  
15           formerly had a disability shall be as provided in R.S. 11:202 through 225.

16           (2) The burden of proving that a disability is not based on a preexisting  
17           condition, prohibiting receipt of benefits, shall lie with the employee if the physical  
18           examination and waiver forms required by R.S. 11:2214(A)(2) have not been  
19           submitted to the system.

20           B.(1) The board of trustees shall award disability benefits to eligible  
21           members who have been officially certified as disabled to perform the position held  
22           by the member at the time that the disability was incurred or as disabled to perform  
23           any other position paying the same salary currently available in the department if the  
24           disability is not the result of a preexisting condition. Upon receipt of any application  
25           for disability retirement, the system shall request from the chief of police the job  
26           descriptions of all positions currently available in the department paying the same  
27           salary. Such job descriptions shall be submitted to the system within thirty days, or  
28           it shall be presumed that no position is available that pays the same salary. The  
29           disability benefit shall be determined as provided in this Section.

1           (2) Upon application for retirement due to a total and permanent disability  
2           caused solely as the result of injuries sustained in the performance of his official  
3           duties, a member shall receive a disability benefit equal to two and three-quarters  
4           percent of his average final compensation multiplied by his years of creditable  
5           service, but not less than thirty-three percent nor more than fifty-five percent of his  
6           average final compensation.

7           C.(1) Any disability retiree who is in a coma or who is paraplegic, when  
8           such condition is solely the result of injuries sustained in the performance of his  
9           official duties and such condition is certified by the State Medical Disability Board  
10           shall receive a benefit equal to his average final compensation.

11           (2) Any disability retiree who is blinded or who loses the total use of a limb  
12           solely as a result of injuries sustained in the performance of his official duties and  
13           whose condition is certified by the State Medical Disability Board shall receive a  
14           benefit equal to his average final compensation.

15           D. Notwithstanding the provisions of R.S. 11:221(D), any disability benefits  
16           granted under the provisions of this Section shall not be reduced because the  
17           disability retiree is also receiving social security disability benefits.

18           §2243.4. Survivor benefits

19           A. Benefits shall be payable to any survivor of a member of this subplan who  
20           dies while in the service or a disability retiree who dies after retirement as a result  
21           of injuries sustained in the line of duty as specified in this Section.

22           B. If an eligible member or disability retiree dies and leaves a surviving  
23           spouse, the surviving spouse shall receive a benefit equal to one hundred percent of  
24           the member's average final compensation less any survivor benefits payable to a  
25           surviving child or children as provided in this Section. The sum of survivor benefits  
26           paid to surviving children and a surviving spouse shall not exceed one hundred  
27           percent of the member's average final compensation.

28           C.(1) If an eligible member or disability retiree dies and leaves, in addition  
29           to a surviving spouse, one or more surviving children, each surviving child shall be

1 paid monthly benefits equal to ten percent of the deceased member's average final  
 2 compensation, or two hundred dollars per month, whichever is greater. However,  
 3 benefits payable on account of each surviving child, when added to the benefits  
 4 payable to the surviving spouse, shall not exceed an aggregate of one hundred  
 5 percent of the deceased member's average final compensation.

6 (2) If an eligible member or disability retiree dies and does not leave a  
 7 surviving spouse but leaves one or more surviving children, each surviving child  
 8 shall be paid a monthly benefit equal to twenty-five percent of the deceased  
 9 member's average final compensation. Benefits paid on account of each surviving  
 10 child shall not exceed an aggregate of fifty percent of the average final  
 11 compensation. If the deceased member is survived by only one surviving child, the  
 12 surviving child shall be paid not less than thirty percent of the deceased member's  
 13 average final compensation.

14 (3) If at the time of death the member or disability retiree is not married to  
 15 the natural parent of any surviving child or children who are entitled to receive a  
 16 payment pursuant to this Section and if a trust has been created by the deceased  
 17 member or disability retiree for the benefit of such surviving child or children, the  
 18 payment shall be made to any person designated as a trustee by the member or  
 19 disability retiree on a certified copy of a trust document submitted to the system by  
 20 the member or disability retiree.

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#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 31 Engrossed

2026 Regular Session

Echols

**Abstract:** Provides relative to the Municipal Police Employees' Retirement System.

Present law provides that any person who becomes an employee as defined in present law on or after Sept. 9, 1977, is a member of the Municipal Police Employees' Retirement System (MPERS) as a condition of his employment.

Present law provides that an employee, as defined in present law, who is employed with an employer covered by the federal Social Security program may elect to not participate in the retirement system. Provides that the employer must still enroll the officer, and the officer

is a member of MPERS until the employee executes and files an affidavit with the retirement system stating his election not to participate. Provides that the election to not participate is irrevocable. Provides that upon election the employee's contributions are refunded without any interest earned.

Proposed law retains present law.

Proposed law authorizes a municipality with a population between 1,950 and 2,950 to terminate participation in MPERS upon adoption of a termination resolution by the municipality's governing authority.

Proposed law provides that any municipality that chooses to terminate participation must provide each of the following:

- (1) Written notification to MPERS of termination of participation at least 30 days prior to the effective date of the resolution.
- (2) Written notification of nonparticipation in MPERS to any new employee on or before the date of his hiring.

Proposed law provides that the municipality shall not enroll employees hired on or after the effective date of the termination resolution in MPERS and no employer or employee contributions are to be paid to MPERS for such employees.

Proposed law provides that employees currently in the retirement system remain members of the system.

Proposed law creates Subplan C (Plan C) within MPERS for the purpose of providing disability and survivor benefits for members who choose to opt-out of participation in the defined benefit plan and choose to have their retirement benefit covered under Social Security.

Proposed law provides that the employee participation rate in Plan C is 0%. Provides that the employer participation rate is the cost of administering the plan.

Proposed law provides, under Plan C, that the board of trustees shall award disability benefits to eligible members who have been officially certified as disabled to perform the position held by the member at the time in which the disability occurred. Provides that upon application the system shall request from the chief of police the job descriptions of all positions currently in the department paying the same salary.

Proposed law provides that the disability benefit is equal to two and three-quarters percent of his average final compensation multiplied by his years of creditable service, but not less than 33% and no more than 55% of his average final compensation.

Proposed law provides that survivor spouse benefits, under Plan C, shall be 100% of the member's average final compensation. Provides that if the member has a surviving spouse and children, the benefit paid to the surviving spouse and children shall not exceed 100% of the member's average final compensation.

Proposed law provides that the surviving child or children are paid a benefit equal to 10% of the member's average final compensation if there is a surviving spouse.

Proposed law provides that if there is not a surviving spouse but a surviving child or children, each child is paid a benefit equal to 25% of the member's average final compensation, not to exceed an aggregate of 50% of the average final compensation.

(Amends R.S. 11:103(B)(1) and (E); Adds R.S. 11:62(6)(c), 157.1, 157.2, and 2243.1-2243.4)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Retirement to the original bill:

1. Provide for the creation of a subplan within the retirement system known as "Plan C".
2. Provide that an employer with employees covered under Social Security, by adoption of an ordinance, may opt to have its employees in Plan C or the hazardous duty plan.
3. Provide that the employee contribution for participation in Plan C is 0%.
4. Provide that the employer contribution rate shall not exceed the costs to administer the plan.
5. Provide for disability retirement provided through Plan C upon application and certification of disability.
6. Provide for survivor benefits for officers enrolled in Plan C who die while in active service or a disability retiree who dies as a result of injuries sustained in the line of duty.
7. Change the population requirement for provisions of proposed law relative to termination of participation in the system to between 1,950 and 2,950.