

2026 Regular Session

SENATE BILL NO. 455

BY SENATOR TALBOT

RETIREMENT SYSTEMS. Provides for admission of entities as employers to the Parochial Employees' Retirement System. (8/1/26)

1 AN ACT

2 To amend and reenact R.S. 11:1903(B)(2) and to enact R.S. 11:1903(A)(5) and (H), relative  
3 to the Parochial Employees' Retirement System; to provide for a district court or  
4 parish court; to provide for membership; to provide for irrevocable elections; to  
5 provide for transfer credits; and to provide for related matters.

6 Notice of intention to introduce this Act has been published.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 11:1903(B)(2) is hereby amended and reenacted and R.S.  
9 11:1903(A)(5) and (H) are hereby enacted to read as follows:

10 §1903. Admission of certain entities as employers

11 A. The following entities may submit, for approval by the board of trustees,  
12 a plan for extending the benefits of this Chapter to employees of the entity:

13 \* \* \*

14 (5) Notwithstanding any provision of law to the contrary, any district  
15 court or parish court in the state.

16 B. Each such plan or any amendment thereof shall be approved by the board  
17 of trustees if it finds that such plan, or such plan as amended, is in conformity with

1 regulations of the board of trustees, except that no such plan shall be approved  
2 unless:

3 \* \* \*

4 **(2)(a) ~~It~~ Except as provided for in Subparagraph (b) of this Paragraph,**  
5 **it** covers all services which are performed in the employ of the entity, by any  
6 employees thereof, and it extends benefits to all employees of the entity.

7 **(b) The board may approve the plan of an entity provided for in**  
8 **Paragraph (A)(5) of this Section that does not cover all services performed in**  
9 **the employ of the entity and does not extend benefits to all employees of the**  
10 **entity.**

11 \* \* \*

12 **H.(1) Any employee of an entity provided for in Paragraph (A)(5) of this**  
13 **Section hired before the employer extended the benefits of this Chapter to its**  
14 **employees may make an irrevocable election to become a member of the system**  
15 **if that employee is enrolled in another public retirement system covering the**  
16 **same employment, and has not participated in the deferred retirement option**  
17 **plan of, or retired from, that other system. The system shall produce all**  
18 **necessary forms for this purpose.**

19 **(2) Any employee who makes a timely election to join this system**  
20 **pursuant to this Subsection has the same rights as any other system member to**  
21 **enter into a reciprocal recognition agreement pursuant to R.S. 11:142 or**  
22 **transfer service credit pursuant to R.S. 11:143, provided, however, that no**  
23 **person who transfers service credit to this system shall have the right to execute**  
24 **a reverse transfer pursuant to the provisions of R.S. 11:143(F)(1).**

25 Section 2. The provisions of R.S. 11:1903 shall authorize approval of any district or  
26 parish court covering designated classes of employees even if other positions paid with funds  
27 of the court are required by law to be members of other public retirement systems. Any  
28 member currently enrolled in another public retirement system shall be given until January  
29 1, 2027, to make an irrevocable election to become a member of the Parochial Employees'

1 Retirement System or remain a member of their prior system.

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, 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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## DIGEST

SB 455 Engrossed

2026 Regular Session

Talbot

Proposed law provides for the submission of a plan for any district court or parish court to allow their employees to become members of the Parochial Employees' Retirement System.

Present law provides the specific conditions used by the board of trustees to approve a plan or any amended plan. Proposed law retains present law.

Present law stipulates that a plan must cover all services performed for the entity and extend benefits to all of its employees. Proposed law creates an exception for district court or parish court employees which would allow the board to approve plans even if they do not provide coverage for all services or employees.

Proposed law allows for certain prior district court or parish court employees to make an irrevocable election to join the system if they are currently in another public retirement plan and have not yet retired or used the deferred retirement option plan. The system is required to provide all necessary forms for this election.

Proposed law specifies that no person who transfers service credit to the system has the right to execute a reverse transfer.

Effective August 1, 2026.

(Amends R.S. 11:1903(B)(2); adds R.S. 11:1903(A)(5) and (H))