

2026 Regular Session

HOUSE BILL NO. 24

BY REPRESENTATIVE OWEN

RETIREMENT/TEACHERS: Provides relative to the reemployment of retirees through a contract within the Teachers' Retirement System of Louisiana

1 AN ACT

2 To enact R.S. 11:710.3, relative to the Teachers' Retirement System of Louisiana; to provide  
3 relative to reemployment of certain retirees; to provide relative to employee and  
4 employer contributions; to provide for restrictions; to provide for reporting of certain  
5 information to the retirement system and the Department of Education; to provide  
6 for exemptions; to provide for definitions; to provide for termination; to provide for  
7 effectiveness; and to provide for related matters.

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

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. R.S. 11:710.3 is hereby enacted to read as follows:

13 §710.3. Annual independent contractors

14 A. As used in this Section, the following words and phrases shall have the  
15 following meanings, unless a different meaning is clearly required by the context:

16 (1)(a) "Independent contract" means a written contract that meets the  
17 requirements of this Paragraph.

18 (b) The term of the contract shall not exceed one fiscal year.

19 (c) The contract shall expressly state each of the following:

1           (i) The independent contractor is not an employee of the school board for  
2           any purpose.

3           (ii) The independent contractor is responsible for contributing all federal and  
4           state income tax withholdings, Social Security, Medicare, and unemployment  
5           insurance.

6           (iii) The independent contractor is ineligible for any health insurance, sick  
7           leave, sabbatical leave, tenure, or any other employee benefit provided to school  
8           board employees.

9           (iv) The independent contractor is compensated by an Internal Revenue  
10          Service Form 1099-NEC or successor form.

11          (2) "Independent contractor" means an individual who holds a valid  
12          Louisiana teaching certificate or who has been issued a provisional teaching permit  
13          or an authorization to teach by the State Board of Elementary and Secondary  
14          Education pursuant to R.S. 17:8.2(B)(2) and who enters into an independent contract  
15          with a school board to act as a teacher, an administrator, a substitute teacher, a para-  
16          professional or in any capacity deemed necessary by the school board.

17          (3) "School Board" means a city, parish, or other local school board.

18          B.(1) For each independent contractor contracted pursuant to this Section,  
19          the school board shall remit to the Teachers' Retirement System of Louisiana the full  
20          employer contribution as provided in R.S. 11:102(D).

21          (2) The independent contractor shall not make contributions to the system  
22          during the term of the independent contract, and he shall not receive additional  
23          service credit and shall not accrue any additional retirement benefits.

24          (3) Notwithstanding Subsection C of this Section, any independent  
25          contractor who returns to active service covered by the provisions of this Chapter  
26          within the twelve-month period immediately following the effective date of such  
27          retirement shall have his retirement benefits suspended for the duration of such  
28          active service or the lapse of twelve months from the effective date of his retirement,  
29          whichever occurs first.

1           (4) The school board shall not report to the retirement system the name,  
2           social security number, or any other personally identifiable information of any  
3           independent contractor. The school board shall report to the retirement system only  
4           the total gross compensation paid under all independent contracts authorized by this  
5           Section and the total employer contributions remitted.

6           C.(1) An independent contractor contracted pursuant to the provisions of this  
7           Section shall be exempt from any increase, suspension, or reduction of benefits  
8           received from this system as a result of reemployment.

9           (2) Notwithstanding R.S. 11:710, 710.1, or 710.2, an independent contractor  
10          contracted pursuant to the provisions of this Section shall not be subject to any  
11          earnings limitation.

12          D. The school board shall notify the Department of Education within thirty  
13          days of entering into any independent contract pursuant to this Section and provide  
14          the number of independent contracts executed and subject areas or grade levels  
15          filled.

16          E. The provisions of this Section shall terminate on June 30, 2029. Any  
17          independent contract in effect on June 30, 2029, may be completed according to its  
18          terms.

19          Section 2. The cost of this Act, if any, shall be funded with additional employer  
20 contributions in compliance with Article X, Section 29(F) of the Constitution of Louisiana.

21          Section 3. This Act shall become effective on July 1, 2026; if vetoed by the governor  
22 and subsequently approved by the legislature, this Act shall become effective on July 1,  
23 2026, or on the day following such approval by the legislature, whichever is later.

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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 24 Engrossed

2026 Regular Session

Owen

**Abstract:** Provides for the reemployment of retirees of the Teachers' Retirement System of La. as independent contractors.

Present law provides for the reemployment of retirees of the Teachers' Retirement System of Louisiana (TRSL) under certain circumstances.

Proposed law provides for the reemployment of an "independent contractor".

Proposed law provides for the definition of a "independent contractor" to mean:

- (1) An individual with a valid La. teaching certificate.
- (2) An individual issued a provisional teaching permit or authorization to teach by the Board of Elementary and Secondary Education (BESE) pursuant to present law.

Proposed law provides for the definition of "school board" to mean a city, parish, or other local school district.

Proposed law provides that the term of an independent contract shall not exceed one fiscal year.

Proposed law provides for the definition of an "Independent Contract" to be a written contract that meets the requirements set forth in proposed law as follows:

- (1) Expressly states that the individual is an independent contractor and not an employee of the school board.
- (2) The independent contractor is responsible for making all federal and state income tax, Social Security, Medicare, and unemployment insurance contributions.
- (3) The independent contractor is ineligible for health insurance, sick leave, sabbatical leave, tenure, or any other benefit provided by the employer.
- (4) The independent contractor is compensated through an Internal Revenue Service (IRS) form 1099-NEC.

Proposed law requires the school board to pay employer contributions to TRSL during the employment of the independent contractor as calculated in accordance with present law.

Proposed law provides that the independent contractor does not pay contributions to TRSL. Provides that the independent contractor receives no additional service credit and does not accrue any additional retirement benefits.

Proposed law requires a separation period of twelve months. Provides that if an independent contractor is reemployed during such period, his benefit is suspended for the duration or the lapse of twelve months, whichever occurs first.

Proposed law prohibits the following information from being reported to TRSL:

- (1) The independent contractor's name.
- (2) Social Security number.
- (3) Any personal identifiable information.

Proposed law requires only the gross compensation paid to independent contractors and the total employer contributions paid be reported to TRSL.

Proposed law exempts an independent contractor reemployed under proposed law from any increase, suspension, or reduction of benefits during reemployment.

Proposed law provides the independent contractor is not subject to any earnings limitation.

Proposed law requires the school board to report to the Dept. of Education, within 30 days of entering into independent contracts, the number of independent contracts executed and the subject areas or grade levels filled.

Proposed law requires that any cost of proposed law be funded with additional employer contributions in compliance with present constitution (Art. X, Sec. 29(F)).

Effective July 1, 2026, and terminates June 30, 2029. Provides that an independent contract may be completed thereafter.

(Adds R.S. 11:710.3)