
DIGEST

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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)