

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 the Death and Disability Subplan within the system; to provide  
8 for employer election to participate in the subplan; to provide for application; to  
9 provide for definitions; to provide relative to disability retirement; to provide for  
10 survivor benefits for officers killed in the line of duty; to provide relative to  
11 disability 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 the Death and Disability Subplan - 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 the  
26 Death and Disability Subplan shall not exceed five percent and the cost of  
27 administering the Death and Disability Subplan and shall be evaluated at least  
28 annually, and the board of trustees in consultation with its actuary shall set a lower  
29 rate. Beginning with the June 30, 2028, valuation and as part of the valuation

1 process, the actuary shall determine and advise the board whether the experience of  
2 the Death and Disability Subplan is sufficient to warrant adjusting the employer  
3 contribution rate, but at no time shall the rate exceed five percent.

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 defined  
12 benefit plan within the Municipal Police Employees' Retirement System. If a  
13 municipality elects to terminate participation pursuant to this Subsection and does  
14 not enroll its police officers in the Death and Disability Subplan, the municipality  
15 shall provide death and disability coverage outside of the retirement system. The  
16 municipality shall provide annual proof of death and disability coverage to the  
17 Municipal Police Employees' Retirement System board of trustees. A municipality  
18 that elects to terminate participation pursuant to this Subsection and does not enroll  
19 its police officers in the Death and Disability Subplan shall be deemed to have fully  
20 dissolved its police department in accordance with R.S. 11:2225.4.

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

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

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

26 C. Beginning on the effective date of the termination resolution, the  
27 municipality shall not enroll employees hired on or after the effective date of the  
28 termination resolution in the Municipal Police Employees' Retirement System's

1 defined benefit plan and employer and employee contributions shall not be paid to  
2 the retirement system for such employees.

3 D. Any person who meets the definition of police officer on or before the  
4 termination resolution effective date, shall remain a member of the retirement  
5 system.

6 §157.2. Employer election to participate in subplan

7 An employer, as defined in R.S. 11:2213, that covers its police officers under  
8 the federal Social Security program and which has not previously and specifically  
9 excluded its police officers from coverage under this federal program may, by  
10 adoption of an ordinance on or before June 30, 2027, make an irrevocable election  
11 not to have its police officers subject to the provisions of R.S. 11:157 and to instead  
12 have all of its police officers enroll in the Death and Disability Subplan as provided  
13 in R.S. 11:2243.1 through 2243.4 or enrolled in the Hazardous Duty Subplan as  
14 provided in R.S. 11:2241.1 through 2241.8.

15 \* \* \*

16 PART IV. DEATH AND DISABILITY SUBPLAN

17 §2243.1. Death and Disability Subplan

18 A. The Death and Disability Subplan is created within the Municipal Police  
19 Employees' Retirement System for eligible police officers of any employer that  
20 covers the police officers under the federal Social Security program and which has  
21 not previously and specifically excluded its police officers from coverage under this  
22 federal program.

23 B. Any other provisions of this Chapter or any other laws to the contrary  
24 notwithstanding, the benefits of the Death and Disability Subplan members shall be  
25 governed by the provisions of this Part; however, if provisions of this Chapter cover  
26 matters not specifically addressed by the provisions of this Part or if any of the  
27 provisions of this Chapter are made applicable in this Part, then those provisions  
28 shall apply to members governed by this Part.

1        §2243.2. Application; definitions

2                Terms not specifically defined in this Section shall have the meanings  
3        provided in R.S. 11:2213, unless a different meaning is clearly required by the  
4        context. For the purposes of this Part:

5                (1) "Employer" or "Death and Disability Subplan employer" means either  
6        of the following:

7                (a) An employer, as defined in R.S. 11:2213, that covers its police officers  
8        under the federal Social Security program that has made an irrevocable election in  
9        accordance with R.S. 11:157.2 to enroll all of its police officers who would  
10       otherwise be eligible for membership in the applicable subplan provided for in Part  
11       II of this Chapter in this subplan.

12               (b) An employer, as defined in R.S. 11:2213, that covers its police officers  
13       under the federal Social Security program that employs a member who has made an  
14       irrevocable election in accordance with R.S. 11:157 to be a member of this subplan  
15       in lieu of membership in the applicable subplan provided for in Part II of this  
16       Chapter.

17               (2) "Member" means any employee police officer of a Death and Disability  
18       Subplan employer or any police officer who made an election under R.S. 11:157 to  
19       be a member of this subplan.

20               (3) "Subplan" means the Death and Disability Subplan created by this Part.

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

22        §2243.3. Disability retirement

23               A.(1) Eligibility for disability benefits, procedures for application for  
24       disability benefits, procedures for the certification of continuing eligibility for  
25       disability benefits, the authority of the board of trustees to modify disability benefits,  
26       and procedures governing the restoration to active service of a police officer who  
27       formerly had a disability shall be as provided in R.S. 11:202 through 225.

28               (2) The burden of proving that a disability is not based on a preexisting  
29       condition, prohibiting receipt of benefits, shall lie with the police officer if the

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 physical examination and waiver forms required by R.S. 11:2214(A)(2) have not  
2 been submitted to the system.

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

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

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

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

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

1        §2243.4. Survivor benefits

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

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

11               C.(1) If an eligible member or disability retiree dies and leaves, in addition  
12       to a surviving spouse, one or more surviving children, each surviving child shall be  
13       paid monthly benefits equal to ten percent of the deceased member's average final  
14       compensation, or two hundred dollars per month, whichever is greater. However,  
15       benefits payable on account of each surviving child, when added to the benefits  
16       payable to the surviving spouse, shall not exceed an aggregate of one hundred  
17       percent of the deceased member's average final compensation.

18               (2) If an eligible member or disability retiree dies and does not leave a  
19       surviving spouse but leaves one or more surviving children, each surviving child  
20       shall be paid a monthly benefit equal to twenty-five percent of the deceased  
21       member's average final compensation. Benefits paid on account of each surviving  
22       child shall not exceed an aggregate of fifty percent of the average final  
23       compensation. If the deceased member is survived by only one surviving child, the  
24       surviving child shall be paid not less than thirty percent of the deceased member's  
25       average final compensation.

26               (3) If at the time of death the member or disability retiree is not married to  
27       the natural parent of any surviving child or children who are entitled to receive a  
28       payment pursuant to this Section and if a trust has been created by the deceased  
29       member or disability retiree for the benefit of such surviving child or children, the

1            payment shall be made to any person designated as a trustee by the member or  
2            disability retiree on a certified copy of a trust document submitted to the system by  
3            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 Reengrossed

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 employee, and the employee 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. Provides that if a municipality elects to not have its police officers enrolled in the Death and Disability Subplan (DDS) created by proposed law, then the municipality has to provide death and disability coverage outside of the retirement system.

Proposed law provides that if a municipality elects to terminate participation in MPERS and elects not to enroll its police officers in the DDS then the municipality is deemed to have fully dissolved its police department in accordance with present law.

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 the DDS within MPERS for the purpose of providing disability and survivor benefits for police officers who choose to terminate 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 the DDS is 0%. Provides that the employer participation rate is 5% and the cost of administering the plan. Provides the cost of the DDS shall not exceed five percent.

Proposed law provides, under the DDS, that the board of trustees shall award disability benefits to eligible police officers who have been officially certified as disabled to perform the position held by the police officer 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 2<sup>3</sup>/<sub>4</sub>% 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 the DDS, shall be 100% of the member's average final compensation. Provides that if the police officer 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.

The House Floor Amendments to the engrossed bill:

1. Make technical changes.
2. Change the name of "Plan C" to the "Death and Disability Subplan".
3. Provide that the cost of the Death and Disability Subplan shall not exceed 5%.
4. Require a municipality that terminates participation in the defined benefit plan and the Death and Disability Subplan to have death and disability coverage outside of the retirement system.
5. Provide that if a municipality elects to terminate participation in the retirement system and does not enroll its police officers in the Death and Disability Subplan that it is deemed to have fully dissolved its police department in accordance with present law.