

2026 Regular Session

HOUSE RESOLUTION NO. 319

BY REPRESENTATIVE SAWYER

RETIREMENT/FIREFIGHTERS: Requests the actuary for the legislative auditor, in consultation with the actuaries of the two retirement systems, to study the cost and feasibility of merging firefighter members of the Baton Rouge City Parish Employees' Retirement System into the Firefighters' Retirement System

1 A RESOLUTION

2 To urge and request the actuary for the legislative auditor, in consultation with the actuaries  
3 for the two retirement systems, to perform the actuarial investigation required by  
4 R.S. 11:2260(A)(11)(d) and report findings relative to the cost and feasibility of  
5 merging firefighter members of the Baton Rouge City Parish Employees' Retirement  
6 System into the Firefighters' Retirement System.

7 WHEREAS, on January 1, 1980, the Firefighters' Retirement System was established  
8 for the purpose of providing retirement allowances and other benefits to firemen employed  
9 by any municipality, parish, or fire protection district of the state of Louisiana; and

10 WHEREAS, during its June 30, 2025, actuarial funding valuation, the Firefighters'  
11 Retirement System achieved an actuarial funding status of over eighty-six percent; and

12 WHEREAS, the Firefighters' Retirement System is committed to actuarially sound  
13 funding and has taken meaningful steps to ensure the sustainability of the defined benefit  
14 plan while serving one hundred and forty employers and over eight thousand five hundred  
15 members; and

16 WHEREAS, the Baton Rouge City Parish Employees' Retirement System is a public  
17 pension fund based in Baton Rouge, Louisiana; and

18 WHEREAS, during its most recent actuarial funding valuation, the Baton Rouge  
19 City Parish Employees' Retirement System had a funding ratio of sixty-four percent; and

1           WHEREAS, the firefighters of the city of Baton Rouge and their beneficiaries  
2     deserve a pension that is actuarially funded throughout the lifetime of the members and their  
3     survivors; and

4           WHEREAS, retirement plans within the Baton Rouge City Parish Employees'  
5     Retirement System have different eligibility requirements and accrual rates depending upon  
6     when a firefighter was hired; and

7           WHEREAS, the retirement eligibility requirements and accrual rates are uniform for  
8     all members of the Firefighters' Retirement System.

9           THEREFORE, BE IT RESOLVED that the House of Representatives of the  
10    Legislature of Louisiana does hereby urge and request the actuary for the legislative auditor,  
11    in consultation with the actuaries for the two retirement systems, to perform the actuarial  
12    investigation required by R.S. 11:2260(A)(11)(d) and to report findings relative to the cost  
13    and feasibility of merging firefighter members of the Baton Rouge City Parish Employees'  
14    Retirement System into the Firefighters' Retirement System.

15           BE IT FURTHER RESOLVED that the legislative auditor shall submit a report of  
16    the results of the actuarial investigation to the House Committee on Retirement no later than  
17    January 15, 2027.

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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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HR 319 Original

2026 Regular Session

Sawyer

Requests the actuary for the legislative auditor, in consultation with the actuaries for the Firefighters' Retirement System (FRS) and the Baton Rouge City Parish Employees' Retirement System (CPERS), to perform the actuarial investigation required by present law and to report findings relative to the cost and feasibility of merging firefighters from CPERS into FRS.