

# IMPORTANT MEMO

## **FIREFIGHTERS' RETIREMENT SYSTEM**

**To:** All Mayors, Fire Chiefs, Finance & Budget Department Personnel  
**From:** Ben Johnson, CPA, Chief Financial Officer  
**Date:** February 26, 2026  
**Subject:** Employer Contribution Rate for FY 26-27

### **EMPLOYER CONTRIBUTION RATE FY 26-27**

**32.00% below poverty**

**30.00% above poverty**

**EFFECTIVE DATE = JULY 1, 2026**

The employer contribution rate that will become effective on July 1, 2026, will **be reduced** from the current rate. The contribution rate will be 32.00% for below poverty and 30.00% for above poverty employees. This contribution rate will continue until further notice.

Also, please note that this memo outlines the procedures that are to be used by each employer when calculating contributions due to the Firefighters' Retirement System. Contributions should be calculated in accordance with R.S. 11:233, R.S. 11:2252(9), and R.S. 11:2262. These statutes state in part "**Earnings or earnable compensation shall not include:** operating expenses, use of automobile or motor vehicles, the cost of any insurance paid by the employer, any allowance for expenses incurred as an incident of employment, payments made in lieu of unused annual or sick leave, bonuses, terminal pay, severance pay, **non-scheduled overtime** or any other type of irregular or nonrecurring payment".

Compensation resulting from overtime that is required to be worked in a firefighter's regular tour of duty is included in their earnable compensation. This is referred to as "scheduled overtime". Conversely, any non-scheduled overtime that is not required as part of a firefighter's regular tour of duty is not included in their retirement compensation.

If you have any questions, please contact me at the retirement office at (225) 925-4060 or visit our website at [www.lafrrs.org](http://www.lafrrs.org).

**Please give these rates to your fire chiefs and finance and budget departments so that they will also have this important information.**