RÉSUMÉ DIGEST

ACT 278 (HB 21) **2026 Regular Session** **Glorioso**

Existing law generally defines "employee" for the Municipal Employees' Retirement System (MERS) to mean a person, including an elected official, actively employed by a participating employer on a permanent, regularly scheduled basis of at least an average of 35 hours per week.

New law provides that an elected official who is not subject to the provisions of existing law relative to part-time officials is presumed to be an employee unless a contrary declaration is confirmed by the governing authority.

Existing law provides for the definition of "employer" or "participating employer" within MERS.

New law expands the definition of "employer" or "participating employer" to include an employer who has hired a person in a position that would require the person to participate in the La. State Employees' Retirement System (LASERS), but the person has made an irrevocable election in accordance with existing law to remain a member of MERS in lieu of participation in LASERS.

Existing law provides that contributions of an employee may be paid to secure credit for back service.

Prior law provided that the contributions were paid to a municipality and the funds were assigned to the municipality until the employee repaid them or the municipality released the contributions to the MERS board of trustees.

New law provides that the funds are assigned to a participating employer until the employee repays the contributions or the participating employer releases the contributions to the MERS board of trustees.

Existing law provides that refunds of accumulated contributions are not required to be made to the member or his estate until the member has been separated for 30 days and all contributions for the member are submitted by the employer.

Prior law required that the member be separated from a municipality.

New law requires that the member be separated from a participating employer.

Existing law provides that a member of Plan A who has held an elected office is to be paid an additional annuity equal to one-half of one percent for each year of elected service.

Prior law provided that the member had to hold elected office in a municipality.

New law provides that the member has to hold elected office in a participating employer.

Existing law provides that an employee covered under Social Security and enrolled in Plan B has the option to become a member of Plan A. Requires notification to the system in writing. Provides that service credit and contributions cannot be transferred from Plan B to Plan A.

Prior law provided that the employee had to be employed by a municipality.

New law provides that the employee has to be employed by a participating employer.

Existing law provides that a member of Plan B who has held an elected office is to be paid an additional annuity equal to one-half of one percent for each year of elected service.

Prior law provided that the member had to be an elected official of a municipality.

New law provides that the member has to be an elected official of a participating employer.

Effective August 1, 2026.

(Amends R.S. 11:1735(A), 1759(D), 1782(1), 1788(A), and 1802(1); Adds R.S. 11:1732(13)(c) and (14)(a)(xiv))