## RÉSUMÉ DIGEST

**ACT 25 (HB 32)** **2026 Regular Session** **Egan**

Existing law provides that any disability retiree of a state or statewide retirement system who is under a certain age and who is restored to active service becomes a member of the system again.

Prior law required the disability retiree to be under the age of 60.

New law changes the age 60 requirement to the regular retirement age as provided in existing law.

Existing law provides that *regular retirement* means:

(1) For those hired on or before June 30, 2006:

(a) 30 years of service at any age.

(b) 25 years or more of service at age 55.

(c) 10 years or more of service at age 60.

(d) 20 years of service at any age with an actuarial reduction.

(2) For those hired on or after July 1, 2006:

(a) Five years of service at age 60.

(b) 20 years of service at any age with an actuarial reduction.

(3) For those hired on or after July 1, 2011, and on or before June 30, 2015, including any judge, court officer, governor, lieutenant governor, clerk or sergeant-at-arms of the House of Representatives, secretary or sergeant-at-arms of the Senate, or state treasurer:

(a) Five years of service at age 60.

(b) 20 years of service at any age with an actuarial reduction.

(4) For those hired on or after July 1, 2015:

(a) Five years of service at age 62.

(b) 20 years of service at any age with an actuarial reduction.

Prior law defined "job appointment" to mean employment for a fixed period not to exceed two years.

New law changes the definition to mean a temporary appointment of an employee to fill a position for a period of time as set forth in rules adopted by the State Civil Service Commission.

Existing law provides that the following are exempt from any state or federal tax and exempt from levy and sale, garnishment, attachment or any process except for those related to seizure of child support or certain felony convictions as provided in existing law:

(1) Annuity.

(2) Retirement allowance or benefit.

(3) Refund of contributions.

(4) An optional benefit paid to a beneficiary.

New law adds the existing law forfeiture of retirement benefits for public corruption crimes to existing law exception.

Existing law provides that documentation of administrative errors be presented to the board of trustees.

Prior law provided that the documentation be provided to the board at the next board meeting. New law removes prior law.

New law changes references in existing law relative to calculation of benefits to refer to existing law (R.S. 11:403).

Existing law provides that the retirement benefit of a member of the system who is not a qualified participant as defined in existing law, may not exceed the lesser of:

(1) The annual benefit authorized by existing federal law.

(2) 100% of the member's average compensation for his highest three years.

New law provides that the member's average compensation is calculated on his highest three or five years, depending on the date at which he became a member, as provided in existing law.

New law makes technical corrections.

New law requires that any cost of new law be funded with additional employer contributions in compliance with existing constitution (Art. X, Sec. 29(F)).

Effective July 1, 2026.

(Amends R.S. 11:224, 403(15), 405, 407, 444(A)(1)(a)(i) and (2)(b)(i)(bb) and (C)(intro. para.), and 446(F))