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DIGEST

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HB 24 Original

2022 Regular Session

Illg

**Abstract:** Provides for the purchase of an accrual rate upgrade when a member transfers into the District Attorneys' Retirement System (DARS) and for payment from a members Back-Deferred Retirement Option Plan (Back-DROP) account.

**Transfer of Service Credit**

Proposed law authorizes a member of DARS, who has transferred service credit from another retirement system, at a lower accrual rate to purchase the accrual rate of DARS by paying an amount to offset the liability of this system.

Proposed law requires payment for the purchase of the upgrade of the accrual rate within 45 days after written notice to the system that the member intends to upgrade all service credit.

**Back-Deferred Retirement Option Plan**

Present law authorizes a Back-DROP program within DARS and provides for payment of a lump-sum Back-DROP benefit.

Present law provides a member to defer receipt of part or all of his Back-DROP lump-sum payment.

Proposed law retains present law but provides that payment may not be deferred for more than 90 days from the date the Back-DROP account is funded by the system.

Proposed law provides part or all of prohibits withdrawal of the lump-sum prior to confirmation of the member's benefit by the actuary.

(Amends R.S. 11:1644(C)(8); Adds R.S. 11:1615)