

2026 Regular Session

HOUSE BILL NO. 24

BY REPRESENTATIVE OWEN

RETIREMENT/TEACHERS: Provides relative to the reemployment of retirees through a contract within the Teachers' Retirement System of Louisiana

1 AN ACT

2 To enact R.S. 11:710.3, relative to the Teachers' Retirement System of Louisiana; to provide
3 relative to reemployment of certain retirees; to provide relative to employee and
4 employer contributions; to provide for restrictions; to provide for reporting of certain
5 information to the retirement system and the Department of Education; to provide
6 for exemptions; to provide for definitions; to provide for termination; and to provide
7 for related matters.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. R.S. 11:710.3 is hereby enacted to read as follows:

13 §710.3. Annual independent contractors

18 (b) The term of the contract shall not exceed one fiscal year.

19 (c) The contract shall expressly state each of the following:

18 B.(1) For each independent contractor contracted pursuant to this Section,
19 the school board shall remit to the Teachers' Retirement System of Louisiana the full
20 employer contribution as provided in R.S. 11:102(D).

1 (4) The school board shall not report to the retirement system the name,
2 social security number, or any other personally identifiable information of any
3 independent contractor. The school board shall report to the retirement system only
4 the total gross compensation paid under all independent contracts authorized by this
5 Section and the total employer contributions remitted.

6 C.(1) An independent contractor contracted pursuant to the provisions of this
7 Section shall be exempt from any increase, suspension, or reduction of benefits
8 received from this system as a result of reemployment.

9 (2) Notwithstanding R.S. 11:710, 710.1, or 710.2, an independent contractor
10 contracted pursuant to the provisions of this Section shall not be subject to any
11 earnings limitation.

12 D. The school board shall notify the Department of Education within thirty
13 days of entering into any independent contract pursuant to this Section and provide
14 the number of independent contracts executed and subject areas or grade levels
15 filled.

16 E. The provisions of this Section shall terminate on June 30, 2029. Any
17 independent contract in effect on June 30, 2029, may be completed according to its
18 terms.

19 Section 2. The cost of this Act, if any, shall be funded with additional employer
20 contributions in compliance with Article X, Section 29(F) of the Constitution of Louisiana.

21 Section 3. This Act shall become effective on July 1, 2026; if vetoed by the governor
22 and subsequently approved by the legislature, this Act shall become effective on July 1,
23 2026, or on the day following such approval by the legislature, whichever is later.

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)]

HB 24 Original

2026 Regular Session

Owen

Abstract: Provides for the reemployment of retirees of the Teachers' Retirement System of La. as independent contractors.

Present law provides for the reemployment of retirees of the Teachers' Retirement System of Louisiana (TRSL) under certain circumstances.

Proposed law provides for the reemployment of an "independent contractor".

Proposed law provides for the definition of a "independent contractor" to mean:

- (1) An individual with a valid La. teaching certificate.
- (2) An individual issued a provisional teaching permit or authorization to teach by the Board of Elementary and Secondary Education (BESE) pursuant to present law.

Proposed law provides for the definition of "school board" to mean a city, parish, or other local school district.

Proposed law provides that the term of an independent contract shall not exceed one fiscal year.

Proposed law provides for the definition of an "Independent Contract" to be a written contract that meets the requirements set forth in proposed law as follows:

- (1) Expressly states that the individual is an independent contractor and not an employee of the school board.
- (2) The independent contractor is responsible for making all federal and state income tax, Social Security, Medicare, and unemployment insurance contributions.
- (3) The independent contractor is ineligible for health insurance, sick leave, sabbatical leave, tenure, or any other benefit provided by the employer.
- (4) The independent contractor is compensated through an Internal Revenue Service (IRS) form 1099-NEC.

Proposed law requires the school board to pay employer contributions to TRSL during the employment of the independent contractor as calculated in accordance with present law.

Proposed law provides that the independent contractor does not pay contributions to TRSL. Provides that the independent contractor receives no additional service credit and does not accrue any additional retirement benefits.

Proposed law requires a separation period of twelve months. Provides that if an independent contractor is reemployed during such period, his benefit is suspended for the duration or the lapse of twelve months, whichever occurs first.

Proposed law prohibits the following information from being reported to TRSL:

- (1) The independent contractor's name.
- (2) Social Security number.
- (3) Any personal identifiable information.

Proposed law requires only the gross compensation paid to independent contractors and the total employer contributions paid be reported to TRSL.

Proposed law exempts an independent contractor reemployed under proposed law from any increase, suspension, or reduction of benefits during reemployment.

Proposed law provides the independent contractor is not subject to any earnings limitation.

Proposed law requires the school board to report to the Dept. of Education, within 30 days of entering into independent contracts, the number of independent contracts executed and the subject areas or grade levels filled.

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

Effective July 1, 2026, and terminates June 30, 2029. Provides that an independent contract may be completed thereafter.

(Adds R.S. 11:710.3)