
DIGEST

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HB 21 Original

2026 Regular Session

Glorioso

Abstract: Provides relative to participation in the Municipal Employees' Retirement System.

Present law provides for the definition of "employee" within in the Municipal Employees' Retirement System (MERS).

Proposed law retains present law.

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

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

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

Present law provides that contributions of an employee are paid by a municipality to secure credit for bank service, the funds can be assigned to the municipality until the employee has repaid the contributions or the municipality has released the contributions by written notice to the MERS board of trustees.

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

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

Present law provides that a municipality that has employees covered under Social Security and are currently enrolled in Plan B have the option to become members of Plan A. Requires the municipality to notify the system in writing. Provides that the municipality is not entitled to transfer the service credit and contributions from Plan B to Plan A.

Present law provides that a member of Plan B who has held an elected office in a municipality is to

be paid an additional annuity equal to one-half of one percent for each year of elected service.

Proposed law changes references to "municipality" to "participating employer". Otherwise retains present law.

Present law requires a reduction of retirement benefits for a MERS retiree who is employed part-time (less than an average of 35 hours per week) in a position covered by MERS if his monthly earnings exceed the difference between his monthly average final compensation and his monthly earnings exceed the difference between his monthly average final compensation and his monthly retirement benefit. Further provides for an annual adjustment to the base amount which triggers the reduction.

Present law provides that a person who retires with more than 30 years of service and who is at least 60 years old is not subject to the benefit reduction.

Present law provides that an employee who is not subject to the reduction is not a member of the system. Provides that during such reemployment, if first reemployment occurs on or after July 1, 2016, the retiree and the employer make contributions to the retirement system. Authorizes the employee, upon termination of reemployment, to receive a refund of his contributions but provides that he shall receive no additional service credit or additional retirement benefit.

Proposed law retains present law.

Present law terminates on June 30, 2028.

Proposed law repeals the termination date of present law.

(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); Repeals §2 of Act. No. 634 of the 24 R.S.)