

Existing law establishes the Sheriffs' Pension and Relief Fund and the benefit structure therefor. As part of the benefit structure, existing law provides final average compensation calculations for all members.

New law establishes a definition of "final average compensation" for purposes of disability, retirement, and death benefits. The definition created by new law incorporates the provisions of existing law for members hired prior to July 1, 2013:

- (1) Provides that all members enrolled prior to July 1, 2006, have a three-year final average compensation calculation. Further provides that in all such calculations, the salary for the second year cannot exceed the salary for the first year by more than 125% and that the salary for the last year cannot exceed the salary for the second year by more than 125%.
- (2) Provides that all members enrolled on or after July 1, 2006, but before July 1, 2013, have a five-year final average compensation calculation.

New law for members enrolled in the system on or after July 1, 2013, provides that the member shall have a five-year final average compensation calculation and that for each year of the final average compensation period, the salary of any year used in the calculation shall not exceed the salary of the immediately previous year by more than 115%.

Effective June 30, 2013.

(Amends R.S. 11:2178(A), (B)(intro. para.), (1), and (3)(b), and (C)(1)(c)(i), (ii), (iii), and (iv)(aa) and (4); Repeals R.S. 11:231(A)(6) and (C)(1)(d))