

ACTUARIAL ASSUMPTIONS FOR LOUISIANA ASSESSORS' RETIREMENT FUND

Effective October 1, 2026, as provided by R.S. 11:1402(8) actuarial equivalent shall be defined by using the following assumptions:

1. Interest shall be compounded annually at the rate of 5.50 percent per annum (except as provided below).
2. For single life option factors, mortality rates shall be based on the Pub-2016 Public Retirement Plans Mortality Table for General Healthy Retirees multiplied by 120% for males and 115% for females, each projected to 2027 using their respective MP 2021 mortality improvement scale and unisex based on 40 percent males and 60 percent females.
3. For joint life option factors, mortality rates shall be based on the Pub-2016 Public Retirement Plans Mortality Table for General Healthy Retirees multiplied by 120% for males and 115% for females, each projected to 2027 using their respective MP 2021 mortality improvement scale and unisex based on 65 percent males and 35 percent females for retirees and 35 percent males and 65 percent females for beneficiaries.
4. For disability award lifetime equivalences, mortality rates shall be based on the Pub-2016 Public Retirement Plans Mortality Table for Non-Safety Disabled Retirees multiplied by 120% for males and 115% for females, each projected to 2027 using their respective MP 2021 mortality improvement scale and unisex based on 35 percent males and 65 percent females.
5. For Drop Balance Life Annuity Conversions, mortality rates shall be based on the Pub-2016 Public Retirement Plans Mortality Table for General Healthy Retirees multiplied by 120% for males and 115% for females, each projected to 2037 using their respective MP 2021 mortality improvement scale and unisex based on 100 percent males and 0 percent females with interest at 4.5 percent per annum.

AUTHORITY NOTE: Promulgated in accordance with R.S. 11:1402(8), 11:1404(A), and R.S. 49.950 et seq.

HISTORICAL NOTE: Promulgated by the Department of Treasury, Board of Trustees of the Assessors' Retirement Fund, LR 39:2188 (August 2013), amended LR 42:1959 (November 2016).