

**Municipal Police Employees' Retirement System
Minutes of the Legislative Committee Meeting
August 20, 2025**

The Legislative Committee of the Municipal Police Employees' Retirement System held a meeting on Wednesday, August 20, 2025, at the system's office at 7722 Office Park Boulevard in Baton Rouge, Louisiana.

I. Call to Order

The meeting was called to order by Asst. Chief Jason DiMarco (Chair) at 9:12 a.m.

II. Roll Call

Members Present

Major Raymond Burkart, Jr.
Asst. Chief Jason DiMarco, Chairman
Lt. (Retired) Chad King
Chief Beth Westlake

Members Absent

Mayor Rick Allen
Chief Edwin Bergeron, Jr.
Major (Retired) Kelly Gibson

Others Present

Mr. Julius Roberson, State Treasurer Designee
Lt. Tyrone Warren, MPERS Board member
Chief Christopher Wilrye, MPERS Board member
Mr. Benjamin Huxen II, MPERS Executive Director and General Counsel
Ms. Taylor Camp, MPERS, Chief Financial Officer
Ms. Emily Thurston, MPERS, System Analyst
Ms. Melissa Frazier, MPERS, Benefits Administrator
Mr. David Barnes, NEPC, Investment Consultant
Mr. Greg Curran — Curran Actuarial Consulting, Actuary
Ms. Sheri Morris — Daigle, Fisse, & Kessenich
Mr. Joey David, Louisiana House of Representatives
Ms. Laura Gail Sullivan, Attorney (remote)
Mr. Kenny Herbold, LLA (remote)
Ms. Christie Ziadeh, MPERS, Benefits Analyst (remote)
Ms. Sarah Daniel, MPERS, Accounts Analyst (remote)
Mr. Peyton Ohmstede, LA Treasurer's Office (remote)
Ms. Erin Estilette, Curran Actuarial Consulting (remote)

III. Approval of the March 19, 2025, Meeting Minutes

Motion by Chief Beth Westlake, seconded by Major Raymond Burkart, Jr., to approve the minutes of the meetings held March 19, 2025. Without objection the motion carried.

IV. New Business

**A. Proposed Legislation for the 2026 Regular Legislative Session
(Action Item)**

Mr. Huxen introduced the four legislative proposals for 2026. The first includes eliminating opt-out affidavits after December 31, 2026, providing opt-in pathways for employees who previously opted out, and requiring mandatory participation for previously opted out employees who change employers. The second involves creating alternative new municipal plans with different accrual rates. The final two involve modifying partial dissolution provisions and exploring new revenue streams.

The first proposal is to establish a final opt-out deadline and to transition to mandatory participation. Legislation would eliminate the ability to opt-out of MPERS membership after December 31, 2026, codify the 30-day federal deadline for opting out, and require execution of documents with the system after being enrolled. Members would have to file their affidavit after being enrolled but within 30 days of first becoming eligible or by December 31, 2026. The Board discussed the tax implications of voluntary opt-ins. Mr. Huxen explained that post-tax contributions would yield proportional tax benefits upon retirement. He further stated that the easier way to deal with this would be to allow re-entry into the system on a pre-tax basis if the original opt-out affidavit was demonstrated to be involuntary. Mr. Huxen suggested a final deadline for opt-ins to be December 31, 2026 based on the seven years TRSL used for the Option Retirement Plan. He further recommended that MPERS coordinate with the Firefighters' Retirement System since the statute would affect them as well, and if they are uninterested, they can be excluded from the mandate. There were some concerns raised about past issues with education on affidavits and contributions. Mr. Huxen stated that staff was in the process of revising the affidavit forms. They discussed adding a requirement in the statute that members sign a statement that the decision was coming from them. The committee discussed possibly having someone on staff to travel to different areas of the state educating people. Mr. Huxen stated that the Board could discuss this under the Executive Director and General Counsel's Comments.

The second proposal reviewed was a need to explore and introduce alternative plans with an emphasis on an option for municipalities involving lesser benefits. Mr. Huxen stated that Mr. Curran would need to perform a study of this alternative plan. Mr. Huxen stated that this idea was coming from a request from LMA to have a "Plan B" with lower benefits for those employers in social security. The basis for this structure is MERS where they have two separate plans where assets are divided and the actuary produces two separate valuations. This may not be possible for MPERS, but it could look at LASERS where they have multiple plans where they set a separate contribution rate for each. Mr. Curran discussed the challenges of implementing separate plans and noted that managing divided assets would be complex without existing precedents. This proposal involved cities making an irrevocable resolution on plan adoption, with no choice available to the officers themselves. It was stated that a window would need to be established for decision-making. The board discussed eligibility and transfers between plans, along with implications for small towns, including challenges with small plan sizes and volatile employer rates. There was an emphasis on the importance of having sufficient membership in any new plan to ensure stability and manage volatility. It was noted that there are approximately 148 municipalities with a population of under 1,000, and at least half of those pay into Social Security, which would be a key factor in considering participation in the alternative plan. Ms. Camp stated that towns participating in MERS who MPERS is paying retirees would likely not want to join a cheaper plan. Mr. Huxen stated that if the Board did this they should remove the distinction between police and non-police because there are so few non-police, it's not worth keeping up with them and giving them different benefits. Mr. Curran reminded the committee that this type of study would result in a separate charge. Chief Westlake suggested talking with towns to see if there is interest before spending the money.

The third proposal was reviewed which focused on modifying partial dissolution provisions based on actuarial recommendations. The board discussed proposed changes to partial dissolution laws planned for 2024. There were reservations about the current route and whether a better route exists. Mr. Curran stated that he believed that the partial dissolution law was a necessity to avoid entities gradually dissolving without consequences. He discussed some of the unexpected patterns of employment that have occurred since the law passed. He stated that one consideration was a historical look-back mechanism to determine membership averages rather than a one year over the prior year test. Mr. Curran described how an employer could experience a consistent but slow reduction in membership and avoid partial dissolution but wind up with materially fewer members enrolled. Firefighters' Retirement System has implemented a similar law which resulted in certain adjustments proving beneficial for an employer. It was further discussed that legal interpretation issues could affect membership status, which was demonstrated by a specific case involving employment date discrepancies. Mr. Huxen stated that he felt they needed to have firm rules and stick to them, acknowledging that not all scenarios

can be anticipated. He stated that the final decision should rest with the committee and board, and discussed whether employers might seek amendments to such a bill. No action taken.

The fourth and last proposal was introduced with options to create new revenue streams. These new revenue stream options focused on either using revenues to fund MPERS contributions or pay down UAL. The ideas include mayor's court fees, an add on fee for festivals, or reviving the traffic camera idea with revenues going to MPERS. Mr. Huxen stated that they would have to figure out whether these might be considered taxes, since 2026 is not a tax session. The board discussed festival tickets and how adding fees to tickets at major events could generate revenue. It was stated that the events in New Orleans had potential earnings estimated at over \$1 million. There was conversation about redirecting existing fees or adding new ones, such as hotel/motel fees, which could be applied at the municipal level without state intervention. It was cautioned that there could be potential legislative hurdles if fees are perceived as taxes. There was an acknowledgment of multiple pension systems within New Orleans which would complicate fee allocations. Chief Westlake suggested a fee added to criminal charges or traffic citations. Lt. (Retired) Chad King described what happened to a fee sought by state police when other groups sought a share of the fee. Chief Wilrye described the 16 different things that currently come out of court costs and discussed that some places are already maxed out for court costs while others are not. The board ended discussions with a general understanding that a multi-source approach would be necessary, with numerous proposals needing evaluation and study.

Motion by Major Raymond Burkart, Jr., and seconded by Chief Beth Westlake to establish final opt-out deadline and transition to mandatory participation as recommended by Benjamin Huxen II and include an "acknowledgement" requirement for those executing an affidavit. Without objection, the motion carried.

Motion by Chief Beth Westlake, and seconded by Major Raymond Burkart, Jr., to reach out to LMA and gauge interest with municipalities regarding a proposed plan structure which would include a new subplan with lower benefit accruals, and if interest is high enough authorize Curran Actuarial Consulting, Ltd. to complete an actuarial analysis to determine financial feasibility, minimum participation requirements, and impact on system sustainability. Without objection, the motion carried.

Motion by Lt. (Retired) Chad King, and seconded by Major Raymond Burkart, Jr., to allow Mr. Benjamin Huxen, Ms. Sheri Morris, and Ms. Laura Gail Sullivan to investigate potential additional revenue sources and present the board with a comprehensive memo to include legal and legislative requirements necessary to pursue those avenues. Without objection, the motion carried.

V. Other Business

None

VI. Adjourn

Motion by Major Raymond Burkart, Jr., seconded by Lt. Chad King, to adjourn the meeting at 10:15 a.m. Without objection, the motion carried.

The next meeting date is November 12, 2025.

To the best of my knowledge, the foregoing minutes accurately represent the actions taken at the meeting held August 20, 2025.



Asst. Chief Jason DiMarco
Legislative Committee Chairman



Ben Huxen,
Executive Director and General Counsel