

Individual Income Tax Exemptions, Exclusions, and Deductions

6. State Employees, Teachers, and Other Retirement Benefits Exclusion

In General: Individuals receiving benefits from certain retirement systems are allowed to exclude those benefits from their Louisiana tax-table income. Acts 68 and 69 of 1991, amended and reenacted R.S. 33:7203 and R.S. 40:427.2(E), relative to Municipal and State Police Employees Retirement Systems, to provide that deferred retirement option plan funds are exempt from state income tax.

Legal Citations:

R.S. 11:405	State Employees' Retirement System
R.S. 11:570	Funded Judicial Retirement Plan
R.S. 11:1378	Non-contributory Judicial Retirement Plan beginning after December 30, 1980
R.S. 11:704	Teachers' Retirement System
R.S. 11:704	Teachers' Retirement System of Orleans Parish
R.S. 11:1003	Louisiana School Employees' Retirement System
R.S. 11:1331	Louisiana State Police Pension and Retirement Fund
R.S. 11:1391	Pension for Confederate Veterans and Widows of Confederate Veterans
R.S. 11:1403	Assessors' Retirement Fund
R.S. 11:1526	Clerks' of Court Retirement and Relief Fund
R.S. 11:1583	District Attorneys' Retirement System
R.S. 11:1735	Municipal Employees' Retirement System of Louisiana
R.S. 11:1735	City of Baton Rouge Retirement System
R.S. 11:1735	Employees' Retirement System of East Baton Rouge Parish
R.S. 11:1735	Employees' Retirement System of City of Shreveport
R.S. 11:1905	Parochial Employees' Retirement System
R.S. 11:1905	Employees' Retirement System of Jefferson Parish
R.S. 11:3014	City of Alexandria Employees' Retirement System
R.S. 11:3051	City of Bogalusa Employees' Retirement System
R.S. 11:2033	Registrar of Voters Employees' Retirement System
R.S. 11:2182	Sheriffs' Pension and Relief Fund
R.S. 11:2228	Municipal Police Employees' Retirement System
R.S. 11:2228	Policemen's Pension and Relief Fund of the City of Shreveport
R.S. 11:2263	Firefighters' Retirement System
R.S. 11:3140	Firefighters' Pension and Relief Fund for the Consolidated Fire Districts Bastrop
R.S. 11:3161	Firefighters' Pension and Relief Fund for Baton Rouge
R.S. 11:3171	Firefighters' Pension and Relief Fund for Bogalusa
R.S. 11:3205	Bossier City Firemen's Pension and Relief Fund
R.S. 11:3294	Lafayette (City of) Firemen's Pension and Relief Fund
R.S. 11:3345	Monroe Firemen's Pension and Relief Fund
R.S. 11:3389	Firefighters' Pension and Relief Fund of New Orleans
R.S. 11:3513	City of Monroe Police Pension and Relief Fund
R.S. 11:3566	Policemen's Pension and Relief Fund for Alexandria
R.S. 11:3568	Bossier City Policemen's Pension and Relief Fund
R.S. 11:3608	Lafayette (City of) Policemen's Pension and Relief Fund
R.S. 11:3658	Policemen's Pension and Relief Fund for the Department of the City of New Orleans
R.S. 11:3691	Harbor Police Retirement System (Port of New Orleans)
R.S. 11:3770	Bus Drivers' Pension and Relief Fund of the City of Monroe
R.S. 11:3800	Electrical Workers' Pension and Relief Fund of the City of Monroe
R.S. 11:3823	Employees' Retirement System of the Sewage and Water Board of the City of New Orleans
R.S. 11:3823	New Orleans (City of) Employees' Retirement System
R.S. 17:1613	Louisiana State University Retirement System
R.S. 47:44.2	Railroad Retirement System Benefits
R.S. 47:44.2	Social Security Retirement Benefits
R.S. 47:52	Disability Pay to World War II Veterans
U.S.C.A. 45:231m	Railroad Retirement Supplemental

Effective Date: Various (1946 and subsequent years)