## LOUISIANA USED MOTOR VEHICLE COMMISSION SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABLITY FOR THE YEAR ENDED JUNE 30, 2015

Schedule of Employer Contributions					
For the Year Ended June 30, 2015					
	Contractually	Contributions in Relation to Contractually	Contribution	Employer's Covered	Contributions as a % of Covered
	Required	Required	Deficiency	Employee	Employee
Date	Contribution	Contribution <sup>2</sup>	(Excess)	Payroll <sup>3</sup>	Payroll
2015	\$ 43,923	\$ 51,678	-7755	\$142,454	0.362769736
Schedule is intended to show information for 10 years. Additional years will be displayed as they become					
available. Une Year's Retirement COST ALONE					
For reference only: for ARBC'S 2 employees.					
<sup>1</sup> Employer contribution rate multiplied by employer's covered employee payroll					
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<sup>2</sup> Actual employer contributions remitted to LASERS

<sup>3</sup> Employer's covered employee payroll amount for the fiscal year ended June 30, 2015

Notes to Required Supplementary Information For the Year Ended June 30. 2015

## Changes of Benefit Terms include:

- A 1.5% COLA, effective July 1, 2014, provided by Act 102 of the 2014 Louisiana Regular Legislative Session, and,
- Improved benefits for certain members employed by the Office of Adult Probation and Parole within the Department of Public Safety and Corrections as established by Act 852 of 2014.

## Changes of Assumptions

There were no changes of benefit assumptions for the year ended June 30, 2015.