

## Louisiana Family Assistance Rebate Program

### Overview

The Louisiana Family Assistance Rebate Program is designed to ensure that the average Louisiana family and individual receives a net benefit under the tax reform proposal.

### Rebate Details

- Nearly 650,000 Louisiana families will be eligible for this program.
- The rebate will be administered by the Department of Children and Family Services.
- To qualify, Louisiana residents would submit their most recent income and family information to the Department of Children and Family Services.
- The total cost of the Louisiana Family Assistance Rebate Program is approximately \$110 million per year.
- The amount of the initial rebate will be determined using data from the Consumer Expenditure Survey as reported by the United States Department of Labor, Bureau of Labor Statistics.
- These rebate amounts will be adjusted annually by the Consumer Price Index, under the oversight of the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs.
- The following two charts show the approximate yearly benefit.

Single, Head of Household, Married Filing Separately, Qualifying Widow				
Household Size	Less Than \$5,000	\$5,000-\$10,000	\$10,000-\$15,000	\$15,000-\$20,000
1	\$100	\$125	\$150	\$75
2	\$125	\$150	\$175	\$100
3	\$150	\$175	\$200	\$125
4+	\$175	\$200	\$225	\$150

Married Filing Jointly						
Household Size	Less Than \$5,000	\$5,000-\$10,000	\$10,000-\$15,000	\$15,000-\$20,000	\$20,000-\$30,000	\$30,000-\$35,000
2	\$200	\$225	\$225	\$200	\$100	\$25
3	\$250	\$250	\$250	\$225	\$125	\$50
4	\$275	\$275	\$275	\$250	\$150	\$75
5+	\$300	\$300	\$300	\$275	\$175	\$100

# The Assistance for Retiree and Military Rebate Program

## Overview

The Assistance for Retiree and Military Rebate Program was designed to ensure that retirees, active duty military and other recipients of exempt income receive a net benefit under the tax reform proposal.

## Rebate Details

- The rebate will be available to all Louisiana residents whose Federal Adjusted Gross Income (AGI) is \$60,000 or less and who receive any of the following exempt income.
  - Retirement income from Louisiana's state and local public retirement systems
  - Retirement income from federal retirement systems
  - Retirement income from Social Security
  - Up to \$6,000 of all retirement income from all other sources for retiree's 65 and older
  - Up to \$6,000 of eligible disability benefits
  - Up to \$30,000 of active duty military pay
  - Native American income
- The rebate will be claimed annually.
- The amount of the initial rebate will be determined using data from the Consumer Expenditure Survey as reported by the United States Department of Labor, Bureau of Labor Statistics.
- The amounts will be adjusted annually by the Consumer Price Index.
- The total cost of this rebate program is approximately \$50 million per year.
- The following chart shows the approximate benefit amounts.

### Approximate Annual Benefit per Program Participant

Qualifying Income Range	Benefit Amount
Less than \$5000	\$100
\$5,000 to \$10,000	\$125
\$10,000 to \$15,000	\$160
\$15,000 to \$20,000	\$190
\$20,000 to \$30,000	\$235
\$30,000 to \$40,000	\$295
\$40,000 to \$50,000	\$360
\$50,000 to \$60,000	\$420

## Beneficiaries of the Assistance Program

1. Louisiana State Employees' Retirement Benefits
2. Funded Judicial Retirement Plan
3. Non-contributory Judicial Retirement Plan Beginning after Dec. 30, 1980
4. Louisiana State Teachers' Retirement Benefits
5. Teachers' Retirement System of Orleans Parish
6. Louisiana School Employees' Retirement System
7. Louisiana State Police Retirement System
8. Pensions for Confederate Veterans and Widows of Confederate Veterans
9. Assessors Retirement Fund
10. Clerks' of Court Retirement and Relief Fund
11. District Attorneys' Retirement Fund
12. Municipal Employees' Retirement System
13. City of Baton Rouge Retirement System
14. Employees' Retirement System of East Baton Rouge Parish
15. Employees' Retirement System of Shreveport
16. Parochial Employees' Retirement System
17. Employees' Retirement System of Jefferson Parish
18. City of Alexandria Employees' Retirement System
19. City of Bogalusa Employees' Retirement System
20. Registrars of Voters Employees' Retirement System
21. Sheriffs' Pension and Relief Fund
22. Municipal Police Employees' Retirement System
23. Firefighters' Retirement System
24. Firemen's Pension and Relief Fund for the Consolidated Fire Districts Bastrop
25. Firemen's Pension and Relief Fund for Baton Rouge
26. Firemen's Pension and Relief Fund for Bogalusa
27. Firefighters' Pension and Relief Fund of New Orleans
28. Policemen's Pension and Relief Fund for City of Monroe
29. Policemen's Pension and Relief Fund for Alexandria
30. Policemen's Pension and Relief Fund for City of Bossier
31. Policemen's Pension and Relief Fund for City of Lafayette
32. Policemen's Pension and Relief Fund for the Police Department of the City of New Orleans
33. Policemen's Pension and Relief Fund for Lafayette
34. Harbor Police Retirement System (Port of New Orleans)
35. Policemen's Pension and Relief Fund of the City of Shreveport
36. Bus Drivers' Pension and Relief Fund of the City of Monroe
37. Electrical Workers' Pension and Relief Fund of the City of Monroe
38. Employees' Retirement System of the Sewage and Water Board of the City of New Orleans
39. LSU Retirement System

40. Firemen's Pension and Relief Fund of:

- a. Bogalusa
- b. Bossier City
- c. Houma
- d. Kenner
- e. Lafayette
- f. Lake Charles
- g. Monroe
- h. Ouachita
- i. Shreveport
- j. West Monroe

41. Federal Retirement Benefits

- a. Federal Retirement System Benefits
- b. Railroad Retirement System Benefits
- c. Disability Pay to World War II Veterans
- d. Railroad Retirement Supplemental

42. Other Retirement Benefits

- a. Disability Income Exclusion

43. Annual Retirement Income Exemption for Taxpayers 65 Years of Age or Older

44. Taxable Amount of Social Security

45. Native American Income

46. Military Pay Exclusion