



LIZ MURRILL
ATTORNEY GENERAL

STATE OF LOUISIANA
DEPARTMENT OF JUSTICE
OFFICE OF THE ATTORNEY GENERAL
P.O. Box 94005
BATON ROUGE, LA
70804-9005

February 8, 2024
OPINION 23-0120

92-A-2-(n) RETIREMENT – Sheriffs

La. R.S. 13:5554

Honorable Jason Parker
Sheriff, Webster Parish
P.O. Box 877
Minden, Louisiana 71058

Under the facts alleged, La. R.S. 13:5554(Y)(3), rather than La. R.S. 13:5554(G)(1), applies such that the Webster Parish Sheriff's Office is responsible for paying 50% of the cost of this particular deputy's insurance premiums if the deputy retires from the Webster Parish Sheriff's Office in 2024.

Dear Sheriff Parker:

Our office received your request for an opinion about the percentage of insurance costs that the Webster Parish Sheriff's Office (hereinafter, "WPSO") must pay for a certain deputy. More specifically, you ask whether La. R.S. 13:5554(G)(1) or La. R.S. 13:5554(Y)(3) applies to determine the percentage of costs to be borne by the WPSO for insurance benefits for which the deputy will be eligible upon his retirement. For the following reasons, it is the opinion of this office that the WPSO is responsible for paying fifty percent of the cost of the deputy's insurance premiums under La. R.S. 13:5554(Y)(3), rather than one hundred percent of the cost in accordance with La. R.S. 13:5554(G)(1).

In your letter to this office, you related the following facts. A Webster Parish sheriff's deputy has indicated that he may retire in 2024. The deputy has worked for the WPSO since February 23, 2018. Prior to his employment with Webster Parish, the deputy worked for the Bossier Parish Sheriff's Office (from March 6, 2006 until April 30, 2015) and the Claiborne Parish Sheriff's Office (from July 28, 2016 until February 9, 2018). In total, the deputy has seventeen years and four months of creditable service with the Webster Parish Sheriff's Office.¹

When the language of a statute is clear and unambiguous and its application does not lead to absurd consequences, no interpretation is allowed. La. C.C. Art. 9. Laws on the same subject matter must be interpreted in reference to each other. La. C.C. Art. 13. When there are two statutes concerning the same subject matter, the more specific statute is controlling over the general statute. *Black v. St. Tammany Parish Hosp.*, 2008-2670 (La. 11/6/09), 25 So.3d 711. Additionally, when a statute includes a list of specific things, anything not included in that list is deemed excluded. *Washington v. Premiere Auto, L.L.C.*, 2003-1614 (La. App. 4 Cir. 3/17/04), 872 So.2d 1187.

According to its language, La. R.S. 13:5554(G)(1) applies only to sheriffs' offices located in "the parishes of Bossier, St. Bernard, St. Martin, Acadia, Allen, Avoyelles, Beauregard,

¹ This opinion assumes that the Webster Parish Sheriff's Office has a policy in place that details how the deputy's creditable service is determined. This assumption is based upon the request letter's statement that the deputy in question has seventeen years and four months of creditable service.

Caddo, Calcasieu, Caldwell, Cameron, Catahoula, Concordia, East Feliciana, Grant, Iberville, Jackson, Jefferson Davis, Lafayette, Lincoln, Livingston, Morehouse, Natchitoches, Pointe Coupee, Rapides, Red River, St. James, Tangipahoa, Union, Vermilion, Vernon, Washington, West Baton Rouge, West Carroll, and West Feliciana, and the sheriff of the Civil District Court of the parish of Orleans..." La. R.S. 13:5554(G)(1). Notably, Webster Parish is not included in this list. Therefore, unless required by La. R.S. 13:5554(Y)(5), as explained below, La. R.S. 13:5554(G)(1) does not apply here.

Per its language, La. R.S. 13:5554(Y) is specific to Webster Parish. Its provisions apply only when a deputy hired by the WPSO on or after January 1, 2010, retires from the WPSO. La. R.S. 13:5554(Y)(4). A deputy hired by the WPSO before January 1, 2010, falls under the provisions of La. R.S. 13:5554(G)(1). La. R.S. 13:5554(Y)(5). Because the deputy who is the subject of your inquiry was hired by the WPSO on February 23, 2018, the provisions of Subsection Y of La. R.S. 13:5554 determine the percentage of the costs of insurance premiums the WPSO must pay.

A deputy is eligible to qualify for payment of the cost of insurance premiums by a sheriff when the deputy has "completed the years of service required and [has] retired directly from...the sheriff's office..." La. R.S. 13:5554(T). La. R.S. 13:5554(Y)(2) requires the Webster Parish sheriff to pay seventy-five percent of the premium costs when a deputy retires with at least twenty years of creditable service. The WPSO must pay fifty percent of the insurance premium costs if the deputy retires with fifteen years of creditable service." La. R.S. 13:5554(Y)(3).

As stated above, the deputy in question began his employment with the WPSO on February 23, 2018. This date occurred after January 1, 2010. Thus, Subsection (Y) will apply if this deputy also retires from the WPSO. La. R.S. 13:5554(Y)(4). Because the deputy will have at least fifteen years, but less than twenty years, of creditable service, La. R.S. 13:5554(Y)(3) applies. Thus, the WPSO is required to pay fifty percent of the premium costs for this particular deputy if he retires from the WPSO in 2024.

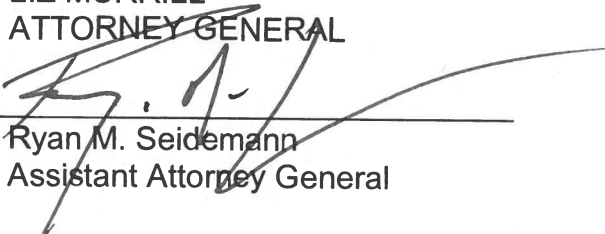
Considering the above, it is the opinion of this office that La. R.S. 13:5554(Y)(3) will apply to the deputy if he retires from the Webster Parish Sheriff's Office at any time in 2024.

We trust this adequately responds to your request. However, if our office can be of further assistance, please do not hesitate to contact us.

With best regards, I am

Very truly yours,

LIZ MURRILL
ATTORNEY GENERAL

By: 

Ryan M. Seidemann
Assistant Attorney General

LM/RMS