

Start Program of Louisiana

Student Tuition Assistance and Revenue Trust (START) Saving Program

The State of Louisiana is proud of its college savings plan, which is a "529 Qualified Tuition Plan" under the Internal Revenue Code. The program is administered by the Louisiana Office of Student Financial Assistance, under the direction of the Louisiana Tuition Trust Authority, or LATTA. The LATTA is a public body composed of representatives from all of the state's education governing boards, and includes the State Treasurer and one member from each house of the Louisiana Legislature.

A savings account for college, called an Education Savings Account (ESA), may be opened on behalf of a named Beneficiary by anyone, including legal entities, provided that the Account Owner or the Beneficiary is a resident of Louisiana. Account Owners may save at their own pace, in amounts they can afford, and still have their money professionally managed. **In addition, as an incentive to save, the State of Louisiana will annually match a percentage of the deposits made to an account during the calendar year, depending upon the category into which the account has been classified and the federal adjusted gross income reported by the Account Owner for that year.** This match is called an Earnings Enhancement.