



Washington Retirement System Contribution Rates

The [Department of Retirement Systems](#) (DRS) collects all contribution rates currently in effect, please refer to the following link for more details.

[Current and historical employer and member contribution rates.](#)

[Read how contribution rates are established.](#)

[Read about the intent of public pension funding.](#)

OSA calculates projected contribution rates based on the most recent actuarial valuation, asset returns, and legislative changes. The tables below show projected rates for the 2017-19 Biennium.

Projected Employee Contribution Rates ¹ (Revised 10/26/15)			
(7/1/17 - 6/30/19)			
2017-19 ³			
Scenario	Optimistic ²	Expected ²	Pessimistic ²
PERS⁴			
Plan 1 Members	6.00%	6.00%	6.00%
Plan 2 Members	7.28%	7.53%	7.78%
TRS⁴			
Plan 1 Members	6.00%	6.00%	6.00%
Plan 2 Members	6.94%	7.18%	7.42%
SERS⁴			
Plan 2 Members	7.00%	7.25%	7.50%
PSERS			
Members	6.64%	6.81%	6.98%
LEOFF			
Plan 1 Members	0.00%	0.00%	0.00%
Plan 2 Members	8.85%	8.85%	8.85%
WSPRS			
Plan 1 Members	7.34%	7.34%	7.34%
Plan 2 Members	7.34%	7.34%	7.34%



Projected Employer Contribution Rates¹ (Revised 10/26/15)			
(7/1/17-6/30/19)			
2017-19³			
Scenario	Optimistic²	Expected²	Pessimistic²
PERS Plans 1, 2, & 3			
Normal Cost		7.64%	
Plan 1 UAAL		5.03%	
Total	12.25%	12.67%	13.12%
TRS Plans 1, 2, & 3			
Normal Cost		7.95%	
Plan 1 UAAL		7.18%	
Total	14.63%	15.13%	15.70%
SERS Plans 2 & 3			
Normal Cost		7.82%	
PERS 1 UAAL		5.03%	
Total	12.43%	12.85%	13.30%
PSERS			
Normal Cost		6.81%	
PERS 1 UAAL		5.03%	
Total	11.50%	11.84%	12.21%
LEOFF Plan 1			
Local Employer		0.00%	
State ⁵		0.00%	
Plan 1 Total	0.00%	0.00%	0.00%
LEOFF Plan 2			
Local Employer		5.31%	
State ⁵		3.54%	
Plan 2 Total	8.85%	8.85%	8.85%
WSPRS Plans 1 & 2			
Normal Cost - State		14.04%	
Total	13.02%	14.04%	14.96%

¹ TRS and SERS rates are effective from 9/1 to 8/31 of each year. Employer rates exclude the administrative expense rate collected by the Department of Retirement Systems.

² There is a 50% chance contribution rates will be between optimistic and pessimistic. There is a 25% chance contribution rates will be higher than pessimistic and a 25% chance contribution rates will be lower than optimistic.

³ Rates shown for 2017-19 are projections based on the 2014 Actuarial Valuation. Please see the [Projection Disclosures](#) page for projection assumptions not disclosed in the valuation report. The LEOFF Plan 2 rates were adopted by the LEOFF Plan 2 Retirement Board.

⁴ Plan 1 members' contribution rate is statutorily set at 6.0%. Members in Plan 3 do not make contributions to their defined benefit.

⁵ In the LEOFF plans only, the state pays a percent of the total cost of benefits.