



Washington Retirement System Contribution Rates

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

- ❖ [Current employer and member contribution rates.](#)
- ❖ [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 contribution rates, adopted by the Pension Funding Council and the LEOFF Plan 2 Retirement Board, for the 2015-17 Biennium and the projected rates for the 2017-19 Biennium.

Projected Employee Contribution Rates¹				
(Revised 1/16/15)				
	(7/1/15 - 6/30/17)		(7/1/17 - 6/30/19)	
	2015-17³		2017-19⁴	
Scenario	Adopted	Optimistic²	Expected²	Pessimistic²
PERS⁵				
Plan 1 Members	6.00%	6.00%	6.00%	6.00%
Plan 2 Members	6.12%	6.72%	7.23%	7.70%
TRS⁵				
Plan 1 Members	6.00%	6.00%	6.00%	6.00%
Plan 2 Members	5.95%	6.58%	7.00%	7.36%
SERS⁵				
Plan 2 Members	5.63%	6.56%	6.94%	7.30%
PSERS				
Members	6.59%	6.58%	6.80%	7.01%
LEOFF				
Plan 1 Members	0.00%	0.00%	0.00%	0.00%
Plan 2 Members	8.41%	8.85%	8.85%	8.85%
WSPRS				
Plan 1 Members	6.69%	7.19%	7.19%	7.19%
Plan 2 Members	6.69%	7.19%	7.19%	7.19%



Projected Employer Contribution Rates¹				
(Revised 1/16/15)				
Scenario	(7/1/15 - 6/30/17)		(7/1/17-6/30/19)	
	2015-17³		2017-19⁴	
	Adopted	Optimistic²	Expected²	Pessimistic²
PERS Plans 1, 2, & 3				
Normal Cost	6.23%		7.34%	
Plan 1 UAAL	4.77%		4.95%	
Total	11.00%	11.51%	12.29%	13.05%
TRS Plans 1, 2, & 3				
Normal Cost	6.72%		7.77%	
Plan 1 UAAL	6.23%		6.92%	
Total	12.95%	13.86%	14.69%	15.47%
SERS Plans 2 & 3				
Normal Cost	6.63%		7.57%	
PERS 1 UAAL	4.77%		4.95%	
Total	11.40%	11.87%	12.52%	13.17%
PSERS				
Normal Cost	6.59%		6.80%	
PERS 1 UAAL	4.77%		4.95%	
Total	11.36%	11.26%	11.75%	12.25%
LEOFF Plan 1				
Local Employer	0.00%		0.00%	
State ⁶	0.00%		0.00%	
Plan 1 Total	0.00%	0.00%	0.00%	0.00%
LEOFF Plan 2				
Local Employer	5.05%		5.31%	
State ⁶	3.36%		3.54%	
Plan 2 Total	8.41%	8.85%	8.85%	8.85%
WSPRS Plans 1 & 2				
Normal Cost - State	8.01%		12.45%	
Total	8.01%	10.09%	12.45%	14.66%



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¹TRS 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.

²There 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.

³Rates shown for 2015-17 are based on the 2013 Actuarial Valuation. The LEOFF Plan 2 rates were adopted by the LEOFF Plan 2 Retirement Board. All other rates were adopted by the Pension Funding Council. All rates are subject to change by the Washington State Legislature.

⁴Rates shown for 2017-19 are projections based on the 2013 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.

⁵Plan 1 members' contribution rate is statutorily set at 6.0%. Members in Plan 3 do not make contributions to their defined benefit.

⁶In the LEOFF plans only, the state pays a percent of the total cost of benefits.