



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 adopted rates for the 2017-19 Biennium.

Adopted Employee Contribution Rates ¹ (Revised 8/16/16)	
(7/1/17 - 6/30/19)	
2017-19 ²	
PERS³	
Plan 1 Members	6.00%
Plan 2 Members	7.38%
TRS³	
Plan 1 Members	6.00%
Plan 2 Members	7.06%
SERS³	
Plan 2 Members	7.27%
PSERS	
Members	6.73%
LEOFF	
Plan 1 Members	0.00%
Plan 2 Members	8.75%
WSPRS	
Plan 1 Members	7.34%
Plan 2 Members	7.34%



Adopted Employer Contribution Rates ¹ (Revised 8/16/16)	
(7/1/17 - 6/30/19)	
2017-19 ²	
PERS Plans 1, 2, & 3	
Normal Cost	7.49%
Plan 1 UAAL	5.03%
Total	12.52%
TRS Plans 1, 2, & 3	
Normal Cost	7.83%
Plan 1 UAAL	7.19%
Total	15.02%
SERS Plans 2 & 3	
Normal Cost	8.27%
PERS 1 UAAL	5.03%
Total	13.30%
PSERS	
Normal Cost	6.73%
PERS 1 UAAL	5.03%
Total	11.76%
LEOFF Plan 1	
Local Employer	0.00%
State ⁴	0.00%
Plan 1 Total	0.00%
LEOFF Plan 2	
Local Employer	5.25%
State ⁴	3.50%
Plan 2 Total	8.75%
WSPRS Plans 1 & 2	
Normal Cost - State	12.81%
Total	12.81%

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 Rates shown for 2017-19 are based on the 2015 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. Projected 2019-21 contribution rates will be posted to this page later this fall.

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

⁴ In the LEOFF plans only, the state pays a percent of the total cost of benefits.