

## Required Contribution Rates effective 9/1/2019 through 8/31/2020

Expressed as a Percentage of Current-Year Covered Payroll - Table 1 of 2

	Employer Actual Contribution Rates			Employee Actual Contribution Rates		
	Plan 1	Plan 2	Plan 3 <sup>1</sup>	Plan 1	Plan 2	Plan 3
<b>PERS</b>						
<b>Members Not Participating in JBM</b>						
State Agencies, Local Government Units	7.92 %	7.92 %	7.92 %	6.00 %	7.90 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	4.76 %	4.76 %	4.76 %			
<b>Total</b>	<b>12.86 %</b>	<b>12.86 %</b>	<b>12.86 %</b>			
State Government Elected Officials	11.88 %	7.92 %	7.92 %	7.50 %	7.90 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	7.14 %	4.76 %	4.76 %			
<b>Total</b>	<b>19.20 %</b>	<b>12.86 %</b>	<b>12.86 %</b>			
<b>Members Participating in JBM</b>						
State Agencies	10.42 %	10.42 %	10.42 %	9.76 %	17.25 %	7.50% <sup>4</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	4.76 %	4.76 %	4.76 %			
<b>Total</b>	<b>15.36 %</b>	<b>15.36 %</b>	<b>15.36 %</b>			
Local Governmental Units	7.92 %	7.92 %	7.92 %	12.26 %	19.75 %	7.50% <sup>4</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	4.76 %	4.76 %	4.76 %			
<b>Total</b>	<b>12.86 %</b>	<b>12.86 %</b>	<b>12.86 %</b>			
<b>SERS</b>						
Local Governmental Units	n/a	8.25 %	8.25 %	n/a	8.25 %	varies <sup>2</sup>
Administrative Fee	n/a	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	n/a	4.76 %	4.76 %			
<b>Total</b>		<b>13.19 %</b>	<b>13.19 %</b>			
<b>PSERS</b>						
State Agencies, Local Government Units	n/a	7.20 %	n/a	n/a	7.20 %	n/a
Administrative Fee	n/a	0.18 %	n/a			
PERS Plan 1 UAAL <sup>3</sup>	n/a	4.76 %	n/a			
<b>Total</b>		<b>12.14 %</b>				
<b>TRS</b>						
<b>Members Not Participating in JBM</b>						
State Agencies, Local Government Units	8.15 %	8.15 %	8.15 %	6.00 %	7.77 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL <sup>5</sup>	7.18 %	7.18 %	7.18 %			
<b>Total</b>	<b>15.51 %</b>	<b>15.51 %</b>	<b>15.51 %</b>			
State Government Elected Officials	8.15 %	8.15 %	8.15 %	7.50 %	7.77 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL <sup>5</sup>	7.18 %	7.18 %	7.18 %			
<b>Total</b>	<b>15.51 %</b>	<b>15.51 %</b>	<b>15.51 %</b>			
<b>Members Participating in JBM</b>						
State Agencies, Local Government Units	8.15 %	n/a	n/a	9.76 %	n/a	n/a
Administrative Fee	0.18 %	n/a	n/a			
TRS Plan 1 UAAL <sup>5</sup>	7.18 %	n/a	n/a			
<b>Total</b>	<b>15.51 %</b>					

## Required Contribution Rates effective 9/1/2019 through 8/31/2020

Expressed as a Percentage of Current-Year Covered Payroll - Table 2 of 2

	Employer Actual Contribution Rates			Employee Actual Contribution Rates		
	Plan 1	Plan 2	Plan 3 <sup>1</sup>	Plan 1	Plan 2	Plan 3
<b>LEOFF</b>						
Local Governmental Units	n/a	5.15 %	n/a	n/a	8.59 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
<b>Total</b>	<b>0.18 %</b>	<b>5.33 %</b>				
Ports and Universities	n/a	8.59 %	n/a	n/a	8.59 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
<b>Total</b>	<b>0.18 %</b>	<b>8.77 %</b>				
State of Washington	n/a	3.44 %	n/a	n/a	n/a	n/a
<b>WSPRS</b>						
State Agencies	17.50 %	17.50 %	n/a	8.45 %	8.45 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
<b>Total</b>	<b>17.68 %</b>	<b>17.68 %</b>				

<sup>1</sup> Plan 3 defined benefit portion only

<sup>2</sup> Variable from 5% to 15% based on rate selected by member

<sup>3</sup> Portion of the employer contribution rates of PERS, SERS, and PSERS plans to fund the Unfunded Actuarial Accrued Liability (UAAL) of PERS plan 1

<sup>4</sup> Minimum rate

<sup>5</sup> Portion of the employer contribution rate of TRS plans to fund the UAAL of TRS plan 1

## Required Contribution Rates effective 9/1/2020 through 6/30/2021

Expressed as a Percentage of Current-Year Covered Payroll - Table 1 of 2

	Employer Actual Contribution Rates			Employee Actual Contribution Rates		
	Plan 1	Plan 2	Plan 3 <sup>1</sup>	Plan 1	Plan 2	Plan 3
<b>PERS</b>						
<b>Members Not Participating in JBM</b>						
State Agencies, Local Government Units	7.92 %	7.92 %	7.92 %	6.00 %	7.90 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	4.87 %	4.87 %	4.87 %			
<b>Total</b>	<b>12.97 %</b>	<b>12.97 %</b>	<b>12.97 %</b>			
State Government Elected Officials	11.88 %	7.92 %	7.92 %	7.50 %	7.90 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	7.31 %	4.87 %	4.87 %			
<b>Total</b>	<b>19.37 %</b>	<b>12.97 %</b>	<b>12.97 %</b>			
<b>Members Participating in JBM</b>						
State Agencies	10.42 %	10.42 %	10.42 %	9.76 %	17.25 %	7.50% <sup>4</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	4.87 %	4.87 %	4.87 %			
<b>Total</b>	<b>15.47 %</b>	<b>15.47 %</b>	<b>15.47 %</b>			
Local Governmental Units	7.92 %	7.92 %	7.92 %	12.26 %	19.75 %	7.50% <sup>4</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	4.87 %	4.87 %	4.87 %			
<b>Total</b>	<b>12.97 %</b>	<b>12.97 %</b>	<b>12.97 %</b>			
<b>SERS</b>						
Local Governmental Units	n/a	8.25 %	8.25 %	n/a	8.25 %	varies <sup>2</sup>
Administrative Fee	n/a	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	n/a	4.87 %	4.87 %			
<b>Total</b>		<b>13.30 %</b>	<b>13.30 %</b>			
<b>PSERS</b>						
State Agencies, Local Government Units	n/a	7.20 %	n/a	n/a	7.20 %	n/a
Administrative Fee	n/a	0.18 %	n/a			
PERS Plan 1 UAAL <sup>3</sup>	n/a	4.87 %	n/a			
<b>Total</b>		<b>12.25 %</b>				
<b>TRS</b>						
<b>Members Not Participating in JBM</b>						
State Agencies, Local Government Units	8.15 %	8.15 %	8.15 %	6.00 %	7.77 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL <sup>5</sup>	7.41 %	7.41 %	7.41 %			
<b>Total</b>	<b>15.74 %</b>	<b>15.74 %</b>	<b>15.74 %</b>			
State Government Elected Officials	8.15 %	8.15 %	8.15 %	7.50 %	7.77 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL <sup>5</sup>	7.41 %	7.41 %	7.41 %			
<b>Total</b>	<b>15.74 %</b>	<b>15.74 %</b>	<b>15.74 %</b>			
<b>Members Participating in JBM</b>						
State Agencies, Local Government Units	8.15 %	n/a	n/a	9.76 %	n/a	n/a
Administrative Fee	0.18 %	n/a	n/a			
TRS Plan 1 UAAL <sup>5</sup>	7.41 %	n/a	n/a			
<b>Total</b>	<b>15.74 %</b>					

## Required Contribution Rates effective 9/1/2020 through 6/30/2021

Expressed as a Percentage of Current-Year Covered Payroll - Table 2 of 2

	Employer Actual Contribution Rates			Employee Actual Contribution Rates		
	Plan 1	Plan 2	Plan 3 <sup>1</sup>	Plan 1	Plan 2	Plan 3
<b>LEOFF</b>						
Local Governmental Units	n/a	5.15 %	n/a	n/a	8.59 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
<b>Total</b>	<b>0.18 %</b>	<b>5.33 %</b>				
Ports and Universities	n/a	8.59 %	n/a	n/a	8.59 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
<b>Total</b>	<b>0.18 %</b>	<b>8.77 %</b>				
State of Washington	n/a	3.44 %	n/a	n/a	n/a	n/a
<b>WSPRS</b>						
State Agencies	17.66 %	17.66 %	n/a	8.61 %	8.61 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
<b>Total</b>	<b>17.84 %</b>	<b>17.84 %</b>				

<sup>1</sup> Plan 3 defined benefit portion only

<sup>2</sup> Variable from 5% to 15% based on rate selected by member

<sup>3</sup> Portion of the employer contribution rates of PERS, SERS, and PSERS plans to fund the Unfunded Actuarial Accrued Liability (UAAL) of PERS plan 1

<sup>4</sup> Minimum rate

<sup>5</sup> Portion of the employer contribution rate of TRS plans to fund the UAAL of TRS plan 1

## Required Contribution Rates effective 7/1/2021 through 8/31/2021

Expressed as a Percentage of Current-Year Covered Payroll - Table 1 of 2

	Employer Actual Contribution Rates			Employee Actual Contribution Rates		
	Plan 1	Plan 2	Plan 3 <sup>1</sup>	Plan 1	Plan 2	Plan 3
<b>PERS</b>						
<b>Members Not Participating in JBM</b>						
State Agencies, Local Government Units	6.36 %	6.36 %	6.36 %	6.00 %	6.36 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	3.71 %	3.71 %	3.71 %			
<b>Total</b>	<b>10.25 %</b>	<b>10.25 %</b>	<b>10.25 %</b>			
State Government Elected Officials	9.54 %	6.36 %	6.36 %	7.50 %	6.36 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	5.57 %	3.71 %	3.71 %			
<b>Total</b>	<b>15.29 %</b>	<b>10.25 %</b>	<b>10.25 %</b>			
<b>Members Participating in JBM</b>						
State Agencies	8.86 %	8.86 %	8.86 %	9.76 %	13.40 %	7.50% <sup>4</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	3.71 %	3.71 %	3.71 %			
<b>Total</b>	<b>12.75 %</b>	<b>12.75 %</b>	<b>12.75 %</b>			
Local Governmental Units	6.36 %	6.36 %	6.36 %	12.26 %	15.90 %	7.50% <sup>4</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	3.71 %	3.71 %	3.71 %			
<b>Total</b>	<b>10.25 %</b>	<b>10.25 %</b>	<b>10.25 %</b>			
<b>SERS</b>						
Local Governmental Units	n/a	8.25 %	8.25 %	n/a	8.25 %	varies <sup>2</sup>
Administrative Fee	n/a	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	n/a	4.87 %	4.87 %			
<b>Total</b>		<b>13.30 %</b>	<b>13.30 %</b>			
<b>PSERS</b>						
State Agencies, Local Government Units	n/a	6.50 %	n/a	n/a	6.50 %	n/a
Administrative Fee	n/a	0.18 %	n/a			
PERS Plan 1 UAAL <sup>3</sup>	n/a	3.71 %	n/a			
<b>Total</b>		<b>10.39 %</b>				
<b>TRS</b>						
<b>Members Not Participating in JBM</b>						
State Agencies, Local Government Units	8.15 %	8.15 %	8.15 %	6.00 %	7.77 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL <sup>5</sup>	7.41 %	7.41 %	7.41 %			
<b>Total</b>	<b>15.74 %</b>	<b>15.74 %</b>	<b>15.74 %</b>			
State Government Elected Officials	8.15 %	8.15 %	8.15 %	7.50 %	7.77 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL <sup>5</sup>	7.41 %	7.41 %	7.41 %			
<b>Total</b>	<b>15.74 %</b>	<b>15.74 %</b>	<b>15.74 %</b>			
<b>Members Participating in JBM</b>						
State Agencies, Local Government Units	8.15 %	n/a	n/a	9.76 %	n/a	n/a
Administrative Fee	0.18 %	n/a	n/a			
TRS Plan 1 UAAL <sup>5</sup>	7.41 %	n/a	n/a			
<b>Total</b>	<b>15.74 %</b>					

## Required Contribution Rates effective 7/1/2021 through 8/31/2021

Expressed as a Percentage of Current-Year Covered Payroll - Table 2 of 2

	Employer Actual Contribution Rates			Employee Actual Contribution Rates		
	Plan 1	Plan 2	Plan 3 <sup>1</sup>	Plan 1	Plan 2	Plan 3
<b>LEOFF</b>						
Local Governmental Units	n/a	5.12 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
<b>Total</b>	<b>0.18 %</b>	<b>5.30 %</b>				
Ports and Universities	n/a	8.53 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
<b>Total</b>	<b>0.18 %</b>	<b>8.71 %</b>				
State of Washington	n/a	3.41 %	n/a	n/a	n/a	n/a
<b>WSPRS</b>						
State Agencies	17.66 %	17.66 %	n/a	8.61 %	8.61 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
<b>Total</b>	<b>17.84 %</b>	<b>17.84 %</b>				

<sup>1</sup> Plan 3 defined benefit portion only

<sup>2</sup> Variable from 5% to 15% based on rate selected by member

<sup>3</sup> Portion of the employer contribution rates of PERS, SERS, and PSERS plans to fund the Unfunded Actuarial Accrued Liability (UAAL) of PERS plan 1

<sup>4</sup> Minimum rate

<sup>5</sup> Portion of the employer contribution rate of TRS plans to fund the UAAL of TRS plan 1

## Required Contribution Rates effective 9/1/2021 through 8/31/2022

Expressed as a Percentage of Current-Year Covered Payroll - Table 1 of 2

	Employer Actual Contribution Rates			Employee Actual Contribution Rates		
	Plan 1	Plan 2	Plan 3 <sup>1</sup>	Plan 1	Plan 2	Plan 3
<b>PERS</b>						
<b>Members Not Participating in JBM</b>						
State Agencies, Local Government Units	6.36 %	6.36 %	6.36 %	6.00 %	6.36 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	3.71 %	3.71 %	3.71 %			
<b>Total</b>	<b>10.25 %</b>	<b>10.25 %</b>	<b>10.25 %</b>			
State Government Elected Officials	9.54 %	6.36 %	6.36 %	7.50 %	6.36 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	5.57 %	3.71 %	3.71 %			
<b>Total</b>	<b>15.29 %</b>	<b>10.25 %</b>	<b>10.25 %</b>			
<b>Members Participating in JBM</b>						
State Agencies	8.86 %	8.86 %	8.86 %	9.76 %	13.40 %	7.50% <sup>4</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	3.71 %	3.71 %	3.71 %			
<b>Total</b>	<b>12.75 %</b>	<b>12.75 %</b>	<b>12.75 %</b>			
Local Governmental Units	6.36 %	6.36 %	6.36 %	12.26 %	15.90 %	7.50% <sup>4</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	3.71 %	3.71 %	3.71 %			
<b>Total</b>	<b>10.25 %</b>	<b>10.25 %</b>	<b>10.25 %</b>			
<b>SERS</b>						
Local Governmental Units	n/a	7.76 %	7.76 %	n/a	7.76 %	varies <sup>2</sup>
Administrative Fee	n/a	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	n/a	3.71 %	3.71 %			
<b>Total</b>		<b>11.65 %</b>	<b>11.65 %</b>			
<b>PSERS</b>						
State Agencies, Local Government Units	n/a	6.50 %	n/a	n/a	6.50 %	n/a
Administrative Fee	n/a	0.18 %	n/a			
PERS Plan 1 UAAL <sup>3</sup>	n/a	3.71 %	n/a			
<b>Total</b>		<b>10.39 %</b>				
<b>TRS</b>						
<b>Members Not Participating in JBM</b>						
State Agencies, Local Government Units	8.05 %	8.05 %	8.05 %	6.00 %	8.05 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL <sup>5</sup>	6.19 %	6.19 %	6.19 %			
<b>Total</b>	<b>14.42 %</b>	<b>14.42 %</b>	<b>14.42 %</b>			
State Government Elected Officials	8.05 %	8.05 %	8.05 %	7.50 %	8.05 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL <sup>5</sup>	6.19 %	6.19 %	6.19 %			
<b>Total</b>	<b>14.42 %</b>	<b>14.42 %</b>	<b>14.42 %</b>			
<b>Members Participating in JBM</b>						
State Agencies, Local Government Units	8.05 %	n/a	n/a	9.76 %	n/a	n/a
Administrative Fee	0.18 %	n/a	n/a			
TRS Plan 1 UAAL <sup>5</sup>	6.19 %	n/a	n/a			
<b>Total</b>	<b>14.42 %</b>					

## Required Contribution Rates effective 9/1/2021 through 8/31/2022

Expressed as a Percentage of Current-Year Covered Payroll - Table 2 of 2

	Employer Actual Contribution Rates			Employee Actual Contribution Rates		
	Plan 1	Plan 2	Plan 3 <sup>1</sup>	Plan 1	Plan 2	Plan 3
<b>LEOFF</b>						
Local Governmental Units	n/a	5.12 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
<b>Total</b>	<b>0.18 %</b>	<b>5.30 %</b>				
Ports and Universities	n/a	8.53 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
<b>Total</b>	<b>0.18 %</b>	<b>8.71 %</b>				
State of Washington	n/a	3.41 %	n/a	n/a	n/a	n/a
<b>WSPRS</b>						
State Agencies	17.66 %	17.66 %	n/a	8.61 %	8.61 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
<b>Total</b>	<b>17.84 %</b>	<b>17.84 %</b>				

<sup>1</sup> Plan 3 defined benefit portion only

<sup>2</sup> Variable from 5% to 15% based on rate selected by member

<sup>3</sup> Portion of the employer contribution rates of PERS, SERS, and PSERS plans to fund the Unfunded Actuarial Accrued Liability (UAAL) of PERS plan 1

<sup>4</sup> Minimum rate

<sup>5</sup> Portion of the employer contribution rate of TRS plans to fund the UAAL of TRS plan 1



## Required Contribution Rates effective 9/1/2022 through 6/30/2023

Expressed as a Percentage of Current-Year Covered Payroll - Table 1 of 2

	Employer Actual Contribution Rates			Employee Actual Contribution Rates		
	Plan 1	Plan 2	Plan 3 <sup>1</sup>	Plan 1	Plan 2	Plan 3
<b>PERS</b>						
<b>Members Not Participating in JBM</b>						
State Agencies, Local Government Units	6.36 %	6.36 %	6.36 %	6.00 %	6.36 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	3.85 %	3.85 %	3.85 %			
<b>Total</b>	<b>10.39 %</b>	<b>10.39 %</b>	<b>10.39 %</b>			
State Government Elected Officials	9.54 %	6.36 %	6.36 %	7.50 %	6.36 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	5.78 %	3.85 %	3.85 %			
<b>Total</b>	<b>15.50 %</b>	<b>10.39 %</b>	<b>10.39 %</b>			
<b>Members Participating in JBM</b>						
State Agencies	8.86 %	8.86 %	8.86 %	9.76 %	13.40 %	7.50% <sup>4</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	3.85 %	3.85 %	3.85 %			
<b>Total</b>	<b>12.89 %</b>	<b>12.89 %</b>	<b>12.89 %</b>			
Local Governmental Units	6.36 %	6.36 %	6.36 %	12.26 %	15.90 %	7.50% <sup>4</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	3.85 %	3.85 %	3.85 %			
<b>Total</b>	<b>10.39 %</b>	<b>10.39 %</b>	<b>10.39 %</b>			
<b>SERS</b>						
Local Governmental Units	n/a	7.76 %	7.76 %	n/a	7.76 %	varies <sup>2</sup>
Administrative Fee	n/a	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	n/a	3.85 %	3.85 %			
<b>Total</b>		<b>11.79 %</b>	<b>11.79 %</b>			
<b>PSERS</b>						
State Agencies, Local Government Units	n/a	6.60 %	n/a	n/a	6.60 %	n/a
Administrative Fee	n/a	0.18 %	n/a			
PERS Plan 1 UAAL <sup>3</sup>	n/a	3.85 %	n/a			
<b>Total</b>		<b>10.63 %</b>				
<b>TRS</b>						
<b>Members Not Participating in JBM</b>						
State Agencies, Local Government Units	8.05 %	8.05 %	8.05 %	6.00 %	8.05 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL <sup>5</sup>	6.46 %	6.46 %	6.46 %			
<b>Total</b>	<b>14.69 %</b>	<b>14.69 %</b>	<b>14.69 %</b>			
State Government Elected Officials	8.05 %	8.05 %	8.05 %	7.50 %	8.05 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL <sup>5</sup>	6.46 %	6.46 %	6.46 %			
<b>Total</b>	<b>14.69 %</b>	<b>14.69 %</b>	<b>14.69 %</b>			
<b>Members Participating in JBM</b>						
State Agencies, Local Government Units	8.05 %	n/a	n/a	9.76 %	n/a	n/a
Administrative Fee	0.18 %	n/a	n/a			
TRS Plan 1 UAAL <sup>5</sup>	6.46 %	n/a	n/a			
<b>Total</b>	<b>14.69 %</b>					

## Required Contribution Rates effective 9/1/2022 through 6/30/2023

Expressed as a Percentage of Current-Year Covered Payroll - Table 2 of 2

	Employer Actual Contribution Rates			Employee Actual Contribution Rates		
	Plan 1	Plan 2	Plan 3 <sup>1</sup>	Plan 1	Plan 2	Plan 3
<b>LEOFF</b>						
Local Governmental Units	n/a	5.12 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
<b>Total</b>	<b>0.18 %</b>	<b>5.30 %</b>				
Ports and Universities	n/a	8.53 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
<b>Total</b>	<b>0.18 %</b>	<b>8.71 %</b>				
State of Washington	n/a	3.41 %	n/a	n/a	n/a	n/a
<b>WSPRS</b>						
State Agencies	17.66 %	17.66 %	n/a	8.61 %	8.61 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
<b>Total</b>	<b>17.84 %</b>	<b>17.84 %</b>				

<sup>1</sup> Plan 3 defined benefit portion only

<sup>2</sup> Variable from 5% to 15% based on rate selected by member

<sup>3</sup> Portion of the employer contribution rates of PERS, SERS, and PSERS plans to fund the Unfunded Actuarial Accrued Liability (UAAL) of PERS plan 1

<sup>4</sup> Minimum rate

<sup>5</sup> Portion of the employer contribution rate of TRS plans to fund the UAAL of TRS plan 1

**Required Contribution Rates effective 7/1/2023 through 8/31/2023**

Expressed as a Percentage of Current-Year Covered Payroll - Table 1 of 2

	Employer Actual Contribution Rates			Employee Actual Contribution Rates		
	Plan 1	Plan 2	Plan 3 <sup>1</sup>	Plan 1	Plan 2	Plan 3
<b>PERS</b>						
<b>Members Not Participating in JBM</b>						
State Agencies, Local Government Units	6.36 %	6.36 %	6.36 %	6.00 %	6.36 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	2.85 %	2.85 %	2.85 %			
<b>Total</b>	<b>9.39 %</b>	<b>9.39 %</b>	<b>9.39 %</b>			
State Government Elected Officials	9.54 %	6.36 %	6.36 %	7.50 %	6.36 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	4.28 %	2.85 %	2.85 %			
<b>Total</b>	<b>14.00 %</b>	<b>9.39 %</b>	<b>9.39 %</b>			
<b>Members Participating in JBM</b>						
State Agencies	8.86 %	8.86 %	8.86 %	9.76 %	13.40 %	7.50% <sup>4</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	2.85 %	2.85 %	2.85 %			
<b>Total</b>	<b>11.89 %</b>	<b>11.89 %</b>	<b>11.89 %</b>			
Local Governmental Units	6.36 %	6.36 %	6.36 %	12.26 %	15.90 %	7.50% <sup>4</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	2.85 %	2.85 %	2.85 %			
<b>Total</b>	<b>9.39 %</b>	<b>9.39 %</b>	<b>9.39 %</b>			
<b>SERS</b>						
Local Governmental Units	n/a	7.76 %	7.76 %	n/a	7.76 %	varies <sup>2</sup>
Administrative Fee	n/a	0.18 %	0.18 %			
PERS Plan 1 UAAL <sup>3</sup>	n/a	3.85 %	3.85 %			
<b>Total</b>		<b>11.79 %</b>	<b>11.79 %</b>			
<b>PSERS</b>						
State Agencies, Local Government Units	n/a	6.60 %	n/a	n/a	6.60 %	n/a
Administrative Fee	n/a	0.18 %	n/a			
PERS Plan 1 UAAL <sup>3</sup>	n/a	2.85 %	n/a			
<b>Total</b>		<b>9.63 %</b>				
<b>TRS</b>						
<b>Members Not Participating in JBM</b>						
State Agencies, Local Government Units	8.05 %	8.05 %	8.05 %	6.00 %	8.05 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL <sup>5</sup>	6.46 %	6.46 %	6.46 %			
<b>Total</b>	<b>14.69 %</b>	<b>14.69 %</b>	<b>14.69 %</b>			
State Government Elected Officials	8.05 %	8.05 %	8.05 %	7.50 %	8.05 %	varies <sup>2</sup>
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL <sup>5</sup>	6.46 %	6.46 %	6.46 %			
<b>Total</b>	<b>14.69 %</b>	<b>14.69 %</b>	<b>14.69 %</b>			
<b>Members Participating in JBM</b>						
State Agencies, Local Government Units	8.05 %	n/a	n/a	9.76 %	n/a	n/a
Administrative Fee	0.18 %	n/a	n/a			
TRS Plan 1 UAAL <sup>5</sup>	6.46 %	n/a	n/a			
<b>Total</b>	<b>14.69 %</b>					

## Required Contribution Rates effective 7/1/2023 through 8/31/2023

Expressed as a Percentage of Current-Year Covered Payroll - Table 2 of 2

	Employer Actual Contribution Rates			Employee Actual Contribution Rates		
	Plan 1	Plan 2	Plan 3 <sup>1</sup>	Plan 1	Plan 2	Plan 3
<b>LEOFF</b>						
Local Governmental Units	n/a	5.12 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
<b>Total</b>	<b>0.18 %</b>	<b>5.30 %</b>				
Ports and Universities	n/a	8.53 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
<b>Total</b>	<b>0.18 %</b>	<b>8.71 %</b>				
State of Washington	n/a	3.41 %	n/a	n/a	n/a	n/a
<b>WSPRS</b>						
State Agencies	17.66 %	17.66 %	n/a	8.61 %	8.61 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
<b>Total</b>	<b>17.84 %</b>	<b>17.84 %</b>				

<sup>1</sup> Plan 3 defined benefit portion only

<sup>2</sup> Variable from 5% to 15% based on rate selected by member

<sup>3</sup> Portion of the employer contribution rates of PERS, SERS, and PSERS plans to fund the Unfunded Actuarial Accrued Liability (UAAL) of PERS plan 1

<sup>4</sup> Minimum rate

<sup>5</sup> Portion of the employer contribution rate of TRS plans to fund the UAAL of TRS plan 1

## Required Contribution Rates effective 9/1/2023 through Current

Expressed as a Percentage of Current-Year Covered Payroll - Table 1 of 2

	Employer Actual Contribution Rates			Employee Actual Contribution Rates		
	Plan 1	Plan 2	Plan 3 <sup>1</sup>	Plan 1	Plan 2	Plan 3
<b>PERS</b>						
<b>Members Not Participating in JBM</b>						
State Agencies, Local Government Units	6.36 %	6.36 %	6.36 %	6.00 %	6.36 %	varies <sup>2</sup>
Administrative Fee	0.20 %	0.20 %	0.20 %			
PERS Plan 1 UAAL <sup>3</sup>	2.97 %	2.97 %	2.97 %			
<b>Total</b>	<b>9.53 %</b>	<b>9.53 %</b>	<b>9.53 %</b>			
State Government Elected Officials	9.54 %	6.36 %	6.36 %	7.50 %	6.36 %	varies <sup>2</sup>
Administrative Fee	0.20 %	0.20 %	0.20 %			
PERS Plan 1 UAAL <sup>3</sup>	4.46 %	2.97 %	2.97 %			
<b>Total</b>	<b>14.20 %</b>	<b>9.53 %</b>	<b>9.53 %</b>			
<b>Members Participating in JBM</b>						
State Agencies	8.86 %	8.86 %	8.86 %	9.76 %	13.40 %	7.50% <sup>4</sup>
Administrative Fee	0.20 %	0.20 %	0.20 %			
PERS Plan 1 UAAL <sup>3</sup>	2.97 %	2.97 %	2.97 %			
<b>Total</b>	<b>12.03 %</b>	<b>12.03 %</b>	<b>12.03 %</b>			
Local Governmental Units	6.36 %	6.36 %	6.36 %	12.26 %	15.90 %	7.50% <sup>4</sup>
Administrative Fee	0.20 %	0.20 %	0.20 %			
PERS Plan 1 UAAL <sup>3</sup>	2.97 %	2.97 %	2.97 %			
<b>Total</b>	<b>9.53 %</b>	<b>9.53 %</b>	<b>9.53 %</b>			
<b>SERS</b>						
Local Governmental Units	n/a	7.76 %	7.76 %	n/a	7.76 %	varies <sup>2</sup>
Administrative Fee	n/a	0.20 %	0.20 %			
PERS Plan 1 UAAL <sup>3</sup>	n/a	2.97 %	2.97 %			
<b>Total</b>		<b>10.93 %</b>	<b>10.93 %</b>			
<b>PSERS</b>						
State Agencies, Local Government Units	n/a	6.73 %	n/a	n/a	6.73 %	n/a
Administrative Fee	n/a	0.20 %	n/a			
PERS Plan 1 UAAL <sup>3</sup>	n/a	2.97 %	n/a			
<b>Total</b>		<b>9.90 %</b>				
<b>TRS</b>						
<b>Members Not Participating in JBM</b>						
State Agencies, Local Government Units	8.06 %	8.06 %	8.06 %	6.00 %	8.06 %	varies <sup>2</sup>
Administrative Fee	0.20 %	0.20 %	0.20 %			
TRS Plan 1 UAAL <sup>5</sup>	1.44 %	1.44 %	1.44 %			
<b>Total</b>	<b>9.70 %</b>	<b>9.70 %</b>	<b>9.70 %</b>			
State Government Elected Officials	8.06 %	8.06 %	8.06 %	7.50 %	8.06 %	varies <sup>2</sup>
Administrative Fee	0.20 %	0.20 %	0.20 %			
TRS Plan 1 UAAL <sup>5</sup>	1.44 %	1.44 %	1.44 %			
<b>Total</b>	<b>9.70 %</b>	<b>9.70 %</b>	<b>9.70 %</b>			
<b>Members Participating in JBM</b>						
State Agencies, Local Government Units	8.06 %	n/a	n/a	9.76 %	n/a	n/a
Administrative Fee	0.20 %	n/a	n/a			
TRS Plan 1 UAAL <sup>5</sup>	1.44 %	n/a	n/a			
<b>Total</b>	<b>9.70 %</b>					

**Required Contribution Rates effective 9/1/2023 through Current**  
**Expressed as a Percentage of Current-Year Covered Payroll - Table 2 of 2**

	Employer Actual Contribution Rates			Employee Actual Contribution Rates		
	Plan 1	Plan 2	Plan 3 <sup>1</sup>	Plan 1	Plan 2	Plan 3
<b>LEOFF</b>						
Local Governmental Units	n/a	5.12 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.20 %	0.20 %	n/a			
<b>Total</b>	<b>0.20 %</b>	<b>5.32 %</b>				
Ports and Universities	n/a	8.53 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.20 %	0.20 %	n/a			
<b>Total</b>	<b>0.20 %</b>	<b>8.73 %</b>				
State of Washington	n/a	3.41 %	n/a	n/a	n/a	n/a
<b>WSPRS</b>						
State Agencies	17.79 %	17.79 %	n/a	8.74 %	8.74 %	n/a
Administrative Fee	0.20 %	0.20 %	n/a			
<b>Total</b>	<b>17.99 %</b>	<b>17.99 %</b>				

<sup>1</sup> Plan 3 defined benefit portion only

<sup>2</sup> Variable from 5% to 15% based on rate selected by member

<sup>3</sup> Portion of the employer contribution rates of PERS, SERS, and PSERS plans to fund the Unfunded Actuarial Accrued Liability (UAAL) of PERS plan 1

<sup>4</sup> Minimum rate

<sup>5</sup> Portion of the employer contribution rate of TRS plans to fund the UAAL of TRS plan 1