

Required Contribution Rates effective 7/1/2013 through 8/31/2013

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 ¹	Plan 1	Plan 2	Plan 3
PERS						
Members Not Participating in JBM						
State Agencies, Local Government Units	5.03 %	5.03 %	5.03 %	6.00 %	4.92 %	varies ²
Administrative Fee	0.16 %	0.16 %	0.16 %			
PERS Plan 1 UAAL ³	4.00 %	4.00 %	4.00 %			
Total	9.19 %	9.19 %	9.19 %			
State Government Elected Officials	7.55 %	5.03 %	5.03 %	7.50 %	4.92 %	varies ²
Administrative Fee	0.16 %	0.16 %	0.16 %			
PERS Plan 1 UAAL ³	6.00 %	4.00 %	4.00 %			
Total	13.71 %	9.19 %	9.19 %			
Members Participating in JBM						
State Agencies	7.53 %	7.53 %	7.53 %	9.76 %	9.80 %	7.50% ⁴
Administrative Fee	0.16 %	0.16 %	0.16 %			
PERS Plan 1 UAAL ³	4.00 %	4.00 %	4.00 %			
Total	11.69 %	11.69 %	11.69 %			
Local Governmental Units	5.03 %	5.03 %	5.03 %	12.26 %	12.30 %	7.50% ⁴
Administrative Fee	0.16 %	0.16 %	0.16 %			
PERS Plan 1 UAAL ³	4.00 %	4.00 %	4.00 %			
Total	9.19 %	9.19 %	9.19 %			
SERS						
Local Governmental Units	n/a	5.08 %	5.08 %	n/a	4.09 %	varies ²
Administrative Fee	n/a	0.16 %	0.16 %			
PERS Plan 1 UAAL ³	n/a	2.35 %	2.35 %			
Total		7.59 %	7.59 %			
PSERS						
State Agencies, Local Government Units	n/a	6.36 %	n/a	n/a	6.36 %	n/a
Administrative Fee	n/a	0.16 %	n/a			
PERS Plan 1 UAAL ³	n/a	4.00 %	n/a			
Total		10.52 %				
TRS						
Members Not Participating in JBM						
State Agencies, Local Government Units	5.45 %	5.45 %	5.45 %	6.00 %	4.69 %	varies ²
Administrative Fee	0.16 %	0.16 %	0.16 %			
TRS Plan 1 UAAL ⁵	2.44 %	2.44 %	2.44 %			
Total	8.05 %	8.05 %	8.05 %			
State Government Elected Officials	5.45 %	5.45 %	5.45 %	7.50 %	4.69 %	varies ²
Administrative Fee	0.16 %	0.16 %	0.16 %			
TRS Plan 1 UAAL ⁵	2.44 %	2.44 %	2.44 %			
Total	8.05 %	8.05 %	8.05 %			
Members Participating in JBM						
State Agencies, Local Government Units	5.45 %	n/a	n/a	9.76 %	n/a	n/a
Administrative Fee	0.16 %	n/a	n/a			
TRS Plan 1 UAAL ⁵	2.44 %	n/a	n/a			
Total	8.05 %					

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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 ¹	Plan 1	Plan 2	Plan 3
LEOFF						
Local Governmental Units	n/a	5.05 %	n/a	n/a	8.41 %	n/a
Administrative Fee	n/a	0.16 %	n/a			
Total		5.21 %				
Ports and Universities	n/a	8.41 %	n/a	n/a	8.41 %	n/a
Administrative Fee	n/a	0.16 %	n/a			
Total		8.57 %				
State of Washington	n/a	3.36 %	n/a	n/a	n/a	n/a
WSPRS						
State Agencies	7.91 %	7.91 %	n/a	6.59 %	6.59 %	n/a
Administrative Fee	0.16 %	0.16 %	n/a			
Total	8.07 %	8.07 %				

¹ Plan 3 defined benefit portion only

² Variable from 5% to 15% based on rate selected by member

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

⁴ Minimum rate

⁵ Portion of the employer contribution rate of TRS plans to fund the UAAL of TRS plan 1

Required Contribution Rates effective 9/1/2013 through 6/30/2015

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 ¹	Plan 1	Plan 2	Plan 3
PERS						
Members Not Participating in JBM						
State Agencies, Local Government Units	5.03 %	5.03 %	5.03 %	6.00 %	4.92 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	4.00 %	4.00 %	4.00 %			
Total	9.21 %	9.21 %	9.21 %			
State Government Elected Officials	7.55 %	5.03 %	5.03 %	7.50 %	4.92 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	6.00 %	4.00 %	4.00 %			
Total	13.73 %	9.21 %	9.21 %			
Members Participating in JBM						
State Agencies	7.53 %	7.53 %	7.53 %	9.76 %	9.80 %	7.50% ⁴
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	4.00 %	4.00 %	4.00 %			
Total	11.71 %	11.71 %	11.71 %			
Local Governmental Units	5.03 %	5.03 %	5.03 %	12.26 %	12.30 %	7.50% ⁴
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	4.00 %	4.00 %	4.00 %			
Total	9.21 %	9.21 %	9.21 %			
SERS						
Local Governmental Units	n/a	5.64 %	5.64 %	n/a	4.64 %	varies ²
Administrative Fee	n/a	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	n/a	4.00 %	4.00 %			
Total		9.82 %	9.82 %			
PSERS						
State Agencies, Local Government Units	n/a	6.36 %	n/a	n/a	6.36 %	n/a
Administrative Fee	n/a	0.18 %	n/a			
PERS Plan 1 UAAL ³	n/a	4.00 %	n/a			
Total		10.54 %				
TRS						
Members Not Participating in JBM						
State Agencies, Local Government Units	5.73 %	5.73 %	5.73 %	6.00 %	4.96 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL ⁵	4.48 %	4.48 %	4.48 %			
Total	10.39 %	10.39 %	10.39 %			
State Government Elected Officials	5.73 %	5.73 %	5.73 %	7.50 %	4.96 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL ⁵	4.48 %	4.48 %	4.48 %			
Total	10.39 %	10.39 %	10.39 %			
Members Participating in JBM						
State Agencies, Local Government Units	5.73 %	n/a	n/a	9.76 %	n/a	n/a
Administrative Fee	0.18 %	n/a	n/a			
TRS Plan 1 UAAL ⁵	4.48 %	n/a	n/a			
Total	10.39 %					

Required Contribution Rates effective 9/1/2013 through 6/30/2015

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 ¹	Plan 1	Plan 2	Plan 3
LEOFF						
Local Governmental Units	n/a	5.05 %	n/a	n/a	8.41 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	5.23 %				
Ports and Universities	n/a	8.41 %	n/a	n/a	8.41 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	8.59 %				
State of Washington	n/a	3.36 %	n/a	n/a	n/a	n/a
WSPRS						
State Agencies	7.91 %	7.91 %	n/a	6.59 %	6.59 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	8.09 %	8.09 %				

¹ Plan 3 defined benefit portion only

² Variable from 5% to 15% based on rate selected by member

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

⁴ Minimum rate

⁵ Portion of the employer contribution rate of TRS plans to fund the UAAL of TRS plan 1

Required Contribution Rates effective 7/1/2015 through 8/31/2015

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 ¹	Plan 1	Plan 2	Plan 3
PERS						
Members Not Participating in JBM						
State Agencies, Local Government Units	6.23 %	6.23 %	6.23 %	6.00 %	6.12 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	4.77 %	4.77 %	4.77 %			
Total	11.18 %	11.18 %	11.18 %			
State Government Elected Officials	9.34 %	6.23 %	6.23 %	7.50 %	6.12 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	7.16 %	4.77 %	4.77 %			
Total	16.68 %	11.18 %	11.18 %			
Members Participating in JBM						
State Agencies	8.73 %	8.73 %	8.73 %	9.76 %	12.80 %	7.50% ⁴
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	4.77 %	4.77 %	4.77 %			
Total	13.68 %	13.68 %	13.68 %			
Local Governmental Units	6.23 %	6.23 %	6.23 %	12.26 %	15.30 %	7.50% ⁴
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	4.77 %	4.77 %	4.77 %			
Total	11.18 %	11.18 %	11.18 %			
SERS						
Local Governmental Units	n/a	5.64 %	5.64 %	n/a	4.64 %	varies ²
Administrative Fee	n/a	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	n/a	4.00 %	4.00 %			
Total		9.82 %	9.82 %			
PSERS						
State Agencies, Local Government Units	n/a	6.59 %	n/a	n/a	6.59 %	n/a
Administrative Fee	n/a	0.18 %	n/a			
PERS Plan 1 UAAL ³	n/a	4.77 %	n/a			
Total		11.54 %				
TRS						
Members Not Participating in JBM						
State Agencies, Local Government Units	5.73 %	5.73 %	5.73 %	6.00 %	4.96 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL ⁵	4.48 %	4.48 %	4.48 %			
Total	10.39 %	10.39 %	10.39 %			
State Government Elected Officials	5.73 %	5.73 %	5.73 %	7.50 %	4.96 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL ⁵	4.48 %	4.48 %	4.48 %			
Total	10.39 %	10.39 %	10.39 %			
Members Participating in JBM						
State Agencies, Local Government Units	5.73 %	n/a	n/a	9.76 %	n/a	n/a
Administrative Fee	0.18 %	n/a	n/a			
TRS Plan 1 UAAL ⁵	4.48 %	n/a	n/a			
Total	10.39 %					

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	Employer Actual Contribution Rates			Employee Actual Contribution Rates		
	Plan 1	Plan 2	Plan 3 ¹	Plan 1	Plan 2	Plan 3
LEOFF						
Local Governmental Units	n/a	5.05 %	n/a	n/a	8.41 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	5.23 %				
Ports and Universities	n/a	8.41 %	n/a	n/a	8.41 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	8.59 %				
State of Washington	n/a	3.36 %	n/a	n/a	n/a	n/a
WSPRS						
State Agencies	8.01 %	8.01 %	n/a	6.69 %	6.69 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	8.19 %	8.19 %				

¹ Plan 3 defined benefit portion only

² Variable from 5% to 15% based on rate selected by member

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

⁴ Minimum rate

⁵ Portion of the employer contribution rate of TRS plans to fund the UAAL of TRS plan 1

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	Employer Actual Contribution Rates			Employee Actual Contribution Rates		
	Plan 1	Plan 2	Plan 3 ¹	Plan 1	Plan 2	Plan 3
PERS						
Members Not Participating in JBM						
State Agencies, Local Government Units	6.23 %	6.23 %	6.23 %	6.00 %	6.12 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	4.77 %	4.77 %	4.77 %			
Total	11.18 %	11.18 %	11.18 %			
State Government Elected Officials	9.34 %	6.23 %	6.23 %	7.50 %	6.12 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	7.16 %	4.77 %	4.77 %			
Total	16.68 %	11.18 %	11.18 %			
Members Participating in JBM						
State Agencies	8.73 %	8.73 %	8.73 %	9.76 %	12.80 %	7.50% ⁴
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	4.77 %	4.77 %	4.77 %			
Total	13.68 %	13.68 %	13.68 %			
Local Governmental Units	6.23 %	6.23 %	6.23 %	12.26 %	15.30 %	7.50% ⁴
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	4.77 %	4.77 %	4.77 %			
Total	11.18 %	11.18 %	11.18 %			
SERS						
Local Governmental Units	n/a	6.63 %	6.63 %	n/a	5.63 %	varies ²
Administrative Fee	n/a	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	n/a	4.77 %	4.77 %			
Total		11.58 %	11.58 %			
PSERS						
State Agencies, Local Government Units	n/a	6.59 %	n/a	n/a	6.59 %	n/a
Administrative Fee	n/a	0.18 %	n/a			
PERS Plan 1 UAAL ³	n/a	4.77 %	n/a			
Total		11.54 %				
TRS						
Members Not Participating in JBM						
State Agencies, Local Government Units	6.72 %	6.72 %	6.72 %	6.00 %	5.95 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL ⁵	6.23 %	6.23 %	6.23 %			
Total	13.13 %	13.13 %	13.13 %			
State Government Elected Officials	6.72 %	6.72 %	6.72 %	7.50 %	5.95 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL ⁵	6.23 %	6.23 %	6.23 %			
Total	13.13 %	13.13 %	13.13 %			
Members Participating in JBM						
State Agencies, Local Government Units	6.72 %	n/a	n/a	9.76 %	n/a	n/a
Administrative Fee	0.18 %	n/a	n/a			
TRS Plan 1 UAAL ⁵	6.23 %	n/a	n/a			
Total	13.13 %					

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	Employer Actual Contribution Rates			Employee Actual Contribution Rates		
	Plan 1	Plan 2	Plan 3 ¹	Plan 1	Plan 2	Plan 3
LEOFF						
Local Governmental Units	n/a	5.05 %	n/a	n/a	8.41 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	5.23 %				
Ports and Universities	n/a	8.41 %	n/a	n/a	8.41 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	8.59 %				
State of Washington	n/a	3.36 %	n/a	n/a	n/a	n/a
WSPRS						
State Agencies	8.01 %	8.01 %	n/a	6.69 %	6.69 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	8.19 %	8.19 %				

¹ Plan 3 defined benefit portion only

² Variable from 5% to 15% based on rate selected by member

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

⁴ Minimum rate

⁵ Portion of the employer contribution rate of TRS plans to fund the UAAL of TRS plan 1

Required Contribution Rates effective 10/1/2015 through 6/30/2017

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	Employer Actual Contribution Rates			Employee Actual Contribution Rates		
	Plan 1	Plan 2	Plan 3 ¹	Plan 1	Plan 2	Plan 3
PERS						
Members Not Participating in JBM						
State Agencies, Local Government Units	6.23 %	6.23 %	6.23 %	6.00 %	6.12 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	4.77 %	4.77 %	4.77 %			
Total	11.18 %	11.18 %	11.18 %			
State Government Elected Officials	9.34 %	6.23 %	6.23 %	7.50 %	6.12 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	7.16 %	4.77 %	4.77 %			
Total	16.68 %	11.18 %	11.18 %			
Members Participating in JBM						
State Agencies	8.73 %	8.73 %	8.73 %	9.76 %	12.80 %	7.50% ⁴
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	4.77 %	4.77 %	4.77 %			
Total	13.68 %	13.68 %	13.68 %			
Local Governmental Units	6.23 %	6.23 %	6.23 %	12.26 %	15.30 %	7.50% ⁴
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	4.77 %	4.77 %	4.77 %			
Total	11.18 %	11.18 %	11.18 %			
SERS						
Local Governmental Units	n/a	6.63 %	6.63 %	n/a	5.63 %	varies ²
Administrative Fee	n/a	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	n/a	4.77 %	4.77 %			
Total		11.58 %	11.58 %			
PSERS						
State Agencies, Local Government Units	n/a	6.59 %	n/a	n/a	6.59 %	n/a
Administrative Fee	n/a	0.18 %	n/a			
PERS Plan 1 UAAL ³	n/a	4.77 %	n/a			
Total		11.54 %				
TRS						
Members Not Participating in JBM						
State Agencies, Local Government Units	6.72 %	6.72 %	6.72 %	6.00 %	5.95 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL ⁵	6.23 %	6.23 %	6.23 %			
Total	13.13 %	13.13 %	13.13 %			
State Government Elected Officials	6.72 %	6.72 %	6.72 %	7.50 %	5.95 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL ⁵	6.23 %	6.23 %	6.23 %			
Total	13.13 %	13.13 %	13.13 %			
Members Participating in JBM						
State Agencies, Local Government Units	6.72 %	n/a	n/a	9.76 %	n/a	n/a
Administrative Fee	0.18 %	n/a	n/a			
TRS Plan 1 UAAL ⁵	6.23 %	n/a	n/a			
Total	13.13 %					

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	Employer Actual Contribution Rates			Employee Actual Contribution Rates		
	Plan 1	Plan 2	Plan 3 ¹	Plan 1	Plan 2	Plan 3
LEOFF						
Local Governmental Units	n/a	5.05 %	n/a	n/a	8.41 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	5.23 %				
Ports and Universities	n/a	8.41 %	n/a	n/a	8.41 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	8.59 %				
State of Washington	n/a	3.36 %	n/a	n/a	n/a	n/a
WSPRS						
State Agencies	8.16 %	8.16 %	n/a	6.84 %	6.84 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	8.34 %	8.34 %				

¹ Plan 3 defined benefit portion only

² Variable from 5% to 15% based on rate selected by member

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

⁴ Minimum rate

⁵ Portion of the employer contribution rate of TRS plans to fund the UAAL of TRS plan 1

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	Employer Actual Contribution Rates			Employee Actual Contribution Rates		
	Plan 1	Plan 2	Plan 3 ¹	Plan 1	Plan 2	Plan 3
PERS						
Members Not Participating in JBM						
State Agencies, Local Government Units	7.49 %	7.49 %	7.49 %	6.00 %	7.38 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	5.03 %	5.03 %	5.03 %			
Total	12.70 %	12.70 %	12.70 %			
State Government Elected Officials	11.23 %	7.49 %	7.49 %	7.50 %	7.38 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	7.55 %	5.03 %	5.03 %			
Total	18.96 %	12.70 %	12.70 %			
Members Participating in JBM						
State Agencies	9.99 %	9.99 %	9.99 %	9.76 %	15.95 %	7.50% ⁴
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	5.03 %	5.03 %	5.03 %			
Total	15.20 %	15.20 %	15.20 %			
Local Governmental Units	7.49 %	7.49 %	7.49 %	12.26 %	18.45 %	7.50% ⁴
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	5.03 %	5.03 %	5.03 %			
Total	12.70 %	12.70 %	12.70 %			
SERS						
Local Governmental Units	n/a	6.63 %	6.63 %	n/a	5.63 %	varies ²
Administrative Fee	n/a	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	n/a	4.77 %	4.77 %			
Total		11.58 %	11.58 %			
PSERS						
State Agencies, Local Government Units	n/a	6.73 %	n/a	n/a	6.73 %	n/a
Administrative Fee	n/a	0.18 %	n/a			
PERS Plan 1 UAAL ³	n/a	5.03 %	n/a			
Total		11.94 %				
TRS						
Members Not Participating in JBM						
State Agencies, Local Government Units	6.72 %	6.72 %	6.72 %	6.00 %	5.95 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL ⁵	6.23 %	6.23 %	6.23 %			
Total	13.13 %	13.13 %	13.13 %			
State Government Elected Officials	6.72 %	6.72 %	6.72 %	7.50 %	5.95 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL ⁵	6.23 %	6.23 %	6.23 %			
Total	13.13 %	13.13 %	13.13 %			
Members Participating in JBM						
State Agencies, Local Government Units	6.72 %	n/a	n/a	9.76 %	n/a	n/a
Administrative Fee	0.18 %	n/a	n/a			
TRS Plan 1 UAAL ⁵	6.23 %	n/a	n/a			
Total	13.13 %					

Required Contribution Rates effective 7/1/2017 through 8/31/2017

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 ¹	Plan 1	Plan 2	Plan 3
LEOFF						
Local Governmental Units	n/a	5.25 %	n/a	n/a	8.75 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	5.43 %				
Ports and Universities	n/a	8.75 %	n/a	n/a	8.75 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	8.93 %				
State of Washington	n/a	3.50 %	n/a	n/a	n/a	n/a
WSPRS						
State Agencies	12.81 %	12.81 %	n/a	7.34 %	7.34 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	12.99 %	12.99 %				

¹ Plan 3 defined benefit portion only

² Variable from 5% to 15% based on rate selected by member

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

⁴ Minimum rate

⁵ Portion of the employer contribution rate of TRS plans to fund the UAAL of TRS plan 1

Required Contribution Rates effective 9/1/2017 through 8/31/2018

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 ¹	Plan 1	Plan 2	Plan 3
PERS						
Members Not Participating in JBM						
State Agencies, Local Government Units	7.49 %	7.49 %	7.49 %	6.00 %	7.38 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	5.03 %	5.03 %	5.03 %			
Total	12.70 %	12.70 %	12.70 %			
State Government Elected Officials	11.23 %	7.49 %	7.49 %	7.50 %	7.38 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	7.55 %	5.03 %	5.03 %			
Total	18.96 %	12.70 %	12.70 %			
Members Participating in JBM						
State Agencies	9.99 %	9.99 %	9.99 %	9.76 %	15.95 %	7.50% ⁴
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	5.03 %	5.03 %	5.03 %			
Total	15.20 %	15.20 %	15.20 %			
Local Governmental Units	7.49 %	7.49 %	7.49 %	12.26 %	18.45 %	7.50% ⁴
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	5.03 %	5.03 %	5.03 %			
Total	12.70 %	12.70 %	12.70 %			
SERS						
Local Governmental Units	n/a	8.27 %	8.27 %	n/a	7.27 %	varies ²
Administrative Fee	n/a	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	n/a	5.03 %	5.03 %			
Total		13.48 %	13.48 %			
PSERS						
State Agencies, Local Government Units	n/a	6.74 %	n/a	n/a	6.74 %	n/a
Administrative Fee	n/a	0.18 %	n/a			
PERS Plan 1 UAAL ³	n/a	5.03 %	n/a			
Total		11.95 %				
TRS						
Members Not Participating in JBM						
State Agencies, Local Government Units	7.83 %	7.83 %	7.83 %	6.00 %	7.06 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL ⁵	7.19 %	7.19 %	7.19 %			
Total	15.20 %	15.20 %	15.20 %			
State Government Elected Officials	7.83 %	7.83 %	7.83 %	7.50 %	7.06 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL ⁵	7.19 %	7.19 %	7.19 %			
Total	15.20 %	15.20 %	15.20 %			
Members Participating in JBM						
State Agencies, Local Government Units	7.83 %	n/a	n/a	9.76 %	n/a	n/a
Administrative Fee	0.18 %	n/a	n/a			
TRS Plan 1 UAAL ⁵	7.19 %	n/a	n/a			
Total	15.20 %					

Required Contribution Rates effective 9/1/2017 through 8/31/2018

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 ¹	Plan 1	Plan 2	Plan 3
LEOFF						
Local Governmental Units	n/a	5.25 %	n/a	n/a	8.75 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	5.43 %				
Ports and Universities	n/a	8.75 %	n/a	n/a	8.75 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	8.93 %				
State of Washington	n/a	3.50 %	n/a	n/a	n/a	n/a
WSPRS						
State Agencies	13.15 %	13.15 %	n/a	7.68 %	7.68 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	13.33 %	13.33 %				

¹ Plan 3 defined benefit portion only

² Variable from 5% to 15% based on rate selected by member

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

⁴ Minimum rate

⁵ Portion of the employer contribution rate of TRS plans to fund the UAAL of TRS plan 1

Required Contribution Rates effective 9/1/2018 through 6/30/2019

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 ¹	Plan 1	Plan 2	Plan 3
PERS						
Members Not Participating in JBM						
State Agencies, Local Government Units	7.52 %	7.52 %	7.52 %	6.00 %	7.41 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	5.13 %	5.13 %	5.13 %			
Total	12.83 %	12.83 %	12.83 %			
State Government Elected Officials	11.28 %	7.52 %	7.52 %	7.50 %	7.41 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	7.70 %	5.13 %	5.13 %			
Total	19.16 %	12.83 %	12.83 %			
Members Participating in JBM						
State Agencies	10.02 %	10.02 %	10.02 %	9.76 %	16.03 %	7.50% ⁴
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	5.13 %	5.13 %	5.13 %			
Total	15.33 %	15.33 %	15.33 %			
Local Governmental Units	7.52 %	7.52 %	7.52 %	12.26 %	18.53 %	7.50% ⁴
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	5.13 %	5.13 %	5.13 %			
Total	12.83 %	12.83 %	12.83 %			
SERS						
Local Governmental Units	n/a	8.27 %	8.27 %	n/a	7.27 %	varies ²
Administrative Fee	n/a	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	n/a	5.13 %	5.13 %			
Total		13.58 %	13.58 %			
PSERS						
State Agencies, Local Government Units	n/a	7.07 %	n/a	n/a	7.07 %	n/a
Administrative Fee	n/a	0.18 %	n/a			
PERS Plan 1 UAAL ³	n/a	5.13 %	n/a			
Total		12.38 %				
TRS						
Members Not Participating in JBM						
State Agencies, Local Government Units	7.83 %	7.83 %	7.83 %	6.00 %	7.06 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL ⁵	7.40 %	7.40 %	7.40 %			
Total	15.41 %	15.41 %	15.41 %			
State Government Elected Officials	7.83 %	7.83 %	7.83 %	7.50 %	7.06 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL ⁵	7.40 %	7.40 %	7.40 %			
Total	15.41 %	15.41 %	15.41 %			
Members Participating in JBM						
State Agencies, Local Government Units	7.83 %	n/a	n/a	9.76 %	n/a	n/a
Administrative Fee	0.18 %	n/a	n/a			
TRS Plan 1 UAAL ⁵	7.40 %	n/a	n/a			
Total	15.41 %					

Required Contribution Rates effective 9/1/2018 through 6/30/2019

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 ¹	Plan 1	Plan 2	Plan 3
LEOFF						
Local Governmental Units	n/a	5.25 %	n/a	n/a	8.75 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	5.43 %				
Ports and Universities	n/a	8.75 %	n/a	n/a	8.75 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	8.93 %				
State of Washington	n/a	3.50 %	n/a	n/a	n/a	n/a
WSPRS						
State Agencies	13.16 %	13.16 %	n/a	7.69 %	7.69 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	13.34 %	13.34 %				

¹ Plan 3 defined benefit portion only

² Variable from 5% to 15% based on rate selected by member

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

⁴ Minimum rate

⁵ Portion of the employer contribution rate of TRS plans to fund the UAAL of TRS plan 1

Required Contribution Rates effective 7/1/2019 through 8/31/2019

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 ¹	Plan 1	Plan 2	Plan 3
PERS						
Members Not Participating in JBM						
State Agencies, Local Government Units	7.92 %	7.92 %	7.92 %	6.00 %	7.90 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	4.76 %	4.76 %	4.76 %			
Total	12.86 %	12.86 %	12.86 %			
State Government Elected Officials	11.88 %	7.92 %	7.92 %	7.50 %	7.90 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	7.14 %	4.76 %	4.76 %			
Total	19.20 %	12.86 %	12.86 %			
Members Participating in JBM						
State Agencies	10.42 %	10.42 %	10.42 %	9.76 %	17.25 %	7.50% ⁴
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	4.76 %	4.76 %	4.76 %			
Total	15.36 %	15.36 %	15.36 %			
Local Governmental Units	7.92 %	7.92 %	7.92 %	12.26 %	19.75 %	7.50% ⁴
Administrative Fee	0.18 %	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	4.76 %	4.76 %	4.76 %			
Total	12.86 %	12.86 %	12.86 %			
SERS						
Local Governmental Units	n/a	8.27 %	8.27 %	n/a	7.27 %	varies ²
Administrative Fee	n/a	0.18 %	0.18 %			
PERS Plan 1 UAAL ³	n/a	5.13 %	5.13 %			
Total		13.58 %	13.58 %			
PSERS						
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 ³	n/a	4.76 %	n/a			
Total		12.14 %				
TRS						
Members Not Participating in JBM						
State Agencies, Local Government Units	7.83 %	7.83 %	7.83 %	6.00 %	7.06 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL ⁵	7.40 %	7.40 %	7.40 %			
Total	15.41 %	15.41 %	15.41 %			
State Government Elected Officials	7.83 %	7.83 %	7.83 %	7.50 %	7.06 %	varies ²
Administrative Fee	0.18 %	0.18 %	0.18 %			
TRS Plan 1 UAAL ⁵	7.40 %	7.40 %	7.40 %			
Total	15.41 %	15.41 %	15.41 %			
Members Participating in JBM						
State Agencies, Local Government Units	7.83 %	n/a	n/a	9.76 %	n/a	n/a
Administrative Fee	0.18 %	n/a	n/a			
TRS Plan 1 UAAL ⁵	7.40 %	n/a	n/a			
Total	15.41 %					

Required Contribution Rates effective 7/1/2019 through 8/31/2019

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 ¹	Plan 1	Plan 2	Plan 3
LEOFF						
Local Governmental Units	n/a	5.15 %	n/a	n/a	8.59 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	5.33 %				
Ports and Universities	n/a	8.59 %	n/a	n/a	8.59 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	8.77 %				
State of Washington	n/a	3.44 %	n/a	n/a	n/a	n/a
WSPRS						
State Agencies	17.50 %	17.50 %	n/a	8.45 %	8.45 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	17.68 %	17.68 %				

¹ Plan 3 defined benefit portion only

² Variable from 5% to 15% based on rate selected by member

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

⁴ Minimum rate

⁵ Portion of the employer contribution rate of TRS plans to fund the UAAL of TRS plan 1

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

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 ¹	Plan 1	Plan 2	Plan 3
LEOFF						
Local Governmental Units	n/a	5.15 %	n/a	n/a	8.59 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	5.33 %				
Ports and Universities	n/a	8.59 %	n/a	n/a	8.59 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	8.77 %				
State of Washington	n/a	3.44 %	n/a	n/a	n/a	n/a
WSPRS						
State Agencies	17.50 %	17.50 %	n/a	8.45 %	8.45 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	17.68 %	17.68 %				

¹ Plan 3 defined benefit portion only

² Variable from 5% to 15% based on rate selected by member

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

⁴ Minimum rate

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

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 ¹	Plan 1	Plan 2	Plan 3
LEOFF						
Local Governmental Units	n/a	5.15 %	n/a	n/a	8.59 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	5.33 %				
Ports and Universities	n/a	8.59 %	n/a	n/a	8.59 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	8.77 %				
State of Washington	n/a	3.44 %	n/a	n/a	n/a	n/a
WSPRS						
State Agencies	17.66 %	17.66 %	n/a	8.61 %	8.61 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	17.84 %	17.84 %				

¹ Plan 3 defined benefit portion only

² Variable from 5% to 15% based on rate selected by member

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

⁴ Minimum rate

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

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 ¹	Plan 1	Plan 2	Plan 3
LEOFF						
Local Governmental Units	n/a	5.12 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	5.30 %				
Ports and Universities	n/a	8.53 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	8.71 %				
State of Washington	n/a	3.41 %	n/a	n/a	n/a	n/a
WSPRS						
State Agencies	17.66 %	17.66 %	n/a	8.61 %	8.61 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	17.84 %	17.84 %				

¹ Plan 3 defined benefit portion only

² Variable from 5% to 15% based on rate selected by member

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

⁴ Minimum rate

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

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 ¹	Plan 1	Plan 2	Plan 3
LEOFF						
Local Governmental Units	n/a	5.12 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	5.30 %				
Ports and Universities	n/a	8.53 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	8.71 %				
State of Washington	n/a	3.41 %	n/a	n/a	n/a	n/a
WSPRS						
State Agencies	17.66 %	17.66 %	n/a	8.61 %	8.61 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	17.84 %	17.84 %				

¹ Plan 3 defined benefit portion only

² Variable from 5% to 15% based on rate selected by member

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

⁴ Minimum rate

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

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 ¹	Plan 1	Plan 2	Plan 3
LEOFF						
Local Governmental Units	n/a	5.12 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	5.30 %				
Ports and Universities	n/a	8.53 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	8.71 %				
State of Washington	n/a	3.41 %	n/a	n/a	n/a	n/a
WSPRS						
State Agencies	17.66 %	17.66 %	n/a	8.61 %	8.61 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	17.84 %	17.84 %				

¹ Plan 3 defined benefit portion only

² Variable from 5% to 15% based on rate selected by member

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

⁴ Minimum rate

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

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 ¹	Plan 1	Plan 2	Plan 3
LEOFF						
Local Governmental Units	n/a	5.12 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	5.30 %				
Ports and Universities	n/a	8.53 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	0.18 %	8.71 %				
State of Washington	n/a	3.41 %	n/a	n/a	n/a	n/a
WSPRS						
State Agencies	17.66 %	17.66 %	n/a	8.61 %	8.61 %	n/a
Administrative Fee	0.18 %	0.18 %	n/a			
Total	17.84 %	17.84 %				

¹ Plan 3 defined benefit portion only

² Variable from 5% to 15% based on rate selected by member

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

⁴ Minimum rate

⁵ 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 6/30/2024

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

Required Contribution Rates effective 9/1/2023 through 6/30/2024

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 ¹	Plan 1	Plan 2	Plan 3
LEOFF						
Local Governmental Units	n/a	5.12 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.20 %	0.20 %	n/a			
Total	0.20 %	5.32 %				
Ports and Universities	n/a	8.53 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.20 %	0.20 %	n/a			
Total	0.20 %	8.73 %				
State of Washington	n/a	3.41 %	n/a	n/a	n/a	n/a
WSPRS						
State Agencies	17.79 %	17.79 %	n/a	8.74 %	8.74 %	n/a
Administrative Fee	0.20 %	0.20 %	n/a			
Total	17.99 %	17.99 %				

¹ Plan 3 defined benefit portion only

² Variable from 5% to 15% based on rate selected by member

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

⁴ Minimum rate

⁵ Portion of the employer contribution rate of TRS plans to fund the UAAL of TRS plan 1

Required Contribution Rates effective 7/1/2024 through 8/31/2024

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 ¹	Plan 1	Plan 2	Plan 3
PERS						
Members Not Participating in JBM						
State Agencies, Local Government Units	6.36 %	6.36 %	6.36 %	6.00 %	6.36 %	varies ²
Administrative Fee	0.20 %	0.20 %	0.20 %			
PERS Plan 1 UAAL ³	2.47 %	2.47 %	2.47 %			
Total	9.03 %	9.03 %	9.03 %			
State Government Elected Officials	9.54 %	6.36 %	6.36 %	7.50 %	6.36 %	varies ²
Administrative Fee	0.20 %	0.20 %	0.20 %			
PERS Plan 1 UAAL ³	3.71 %	2.47 %	2.47 %			
Total	13.45 %	9.03 %	9.03 %			
Members Participating in JBM						
State Agencies	8.86 %	8.86 %	8.86 %	9.76 %	13.40 %	7.50% ⁴
Administrative Fee	0.20 %	0.20 %	0.20 %			
PERS Plan 1 UAAL ³	2.47 %	2.47 %	2.47 %			
Total	11.53 %	11.53 %	11.53 %			
Local Governmental Units	6.36 %	6.36 %	6.36 %	12.26 %	15.90 %	7.50% ⁴
Administrative Fee	0.20 %	0.20 %	0.20 %			
PERS Plan 1 UAAL ³	2.47 %	2.47 %	2.47 %			
Total	9.03 %	9.03 %	9.03 %			
SERS						
Local Governmental Units	n/a	7.76 %	7.76 %	n/a	7.76 %	varies ²
Administrative Fee	n/a	0.20 %	0.20 %			
PERS Plan 1 UAAL ³	n/a	2.97 %	2.97 %			
Total		10.93 %	10.93 %			
PSERS						
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 ³	n/a	2.47 %	n/a			
Total		9.40 %				
TRS						
Members Not Participating in JBM						
State Agencies, Local Government Units	8.06 %	8.06 %	8.06 %	6.00 %	8.06 %	varies ²
Administrative Fee	0.20 %	0.20 %	0.20 %			
TRS Plan 1 UAAL ⁵	1.44 %	1.44 %	1.44 %			
Total	9.70 %	9.70 %	9.70 %			
State Government Elected Officials	8.06 %	8.06 %	8.06 %	7.50 %	8.06 %	varies ²
Administrative Fee	0.20 %	0.20 %	0.20 %			
TRS Plan 1 UAAL ⁵	1.44 %	1.44 %	1.44 %			
Total	9.70 %	9.70 %	9.70 %			
Members Participating in JBM						
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 ⁵	1.44 %	n/a	n/a			
Total	9.70 %					

Required Contribution Rates effective 7/1/2024 through 8/31/2024

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 ¹	Plan 1	Plan 2	Plan 3
LEOFF						
Local Governmental Units	n/a	5.12 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.20 %	0.20 %	n/a			
Total	0.20 %	5.32 %				
Ports and Universities	n/a	8.53 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.20 %	0.20 %	n/a			
Total	0.20 %	8.73 %				
State of Washington	n/a	3.41 %	n/a	n/a	n/a	n/a
WSPRS						
State Agencies	17.79 %	17.79 %	n/a	8.74 %	8.74 %	n/a
Administrative Fee	0.20 %	0.20 %	n/a			
Total	17.99 %	17.99 %				

¹ Plan 3 defined benefit portion only

² Variable from 5% to 15% based on rate selected by member

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

⁴ Minimum rate

⁵ Portion of the employer contribution rate of TRS plans to fund the UAAL of TRS plan 1

Required Contribution Rates effective 9/1/2024 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 ¹	Plan 1	Plan 2	Plan 3
PERS						
Members Not Participating in JBM						
State Agencies, Local Government Units	6.36 %	6.36 %	6.36 %	6.00 %	6.36 %	varies ²
Administrative Fee	0.20 %	0.20 %	0.20 %			
PERS Plan 1 UAAL ³	2.55 %	2.55 %	2.55 %			
Total	9.11 %	9.11 %	9.11 %			
State Government Elected Officials	9.54 %	6.36 %	6.36 %	7.50 %	6.36 %	varies ²
Administrative Fee	0.20 %	0.20 %	0.20 %			
PERS Plan 1 UAAL ³	3.83 %	2.55 %	2.55 %			
Total	13.57 %	9.11 %	9.11 %			
Members Participating in JBM						
State Agencies	8.86 %	8.86 %	8.86 %	9.76 %	13.40 %	7.50% ⁴
Administrative Fee	0.20 %	0.20 %	0.20 %			
PERS Plan 1 UAAL ³	2.55 %	2.55 %	2.55 %			
Total	11.61 %	11.61 %	11.61 %			
Local Governmental Units	6.36 %	6.36 %	6.36 %	12.26 %	15.90 %	7.50% ⁴
Administrative Fee	0.20 %	0.20 %	0.20 %			
PERS Plan 1 UAAL ³	2.55 %	2.55 %	2.55 %			
Total	9.11 %	9.11 %	9.11 %			
SERS						
Local Governmental Units	n/a	7.76 %	7.76 %	n/a	7.76 %	varies ²
Administrative Fee	n/a	0.20 %	0.20 %			
PERS Plan 1 UAAL ³	n/a	2.55 %	2.55 %			
Total		10.51 %	10.51 %			
PSERS						
State Agencies, Local Government Units	n/a	6.76 %	n/a	n/a	6.76 %	n/a
Administrative Fee	n/a	0.20 %	n/a			
PERS Plan 1 UAAL ³	n/a	2.55 %	n/a			
Total		9.51 %				
TRS						
Members Not Participating in JBM						
State Agencies, Local Government Units	8.06 %	8.06 %	8.06 %	6.00 %	8.06 %	varies ²
Administrative Fee	0.20 %	0.20 %	0.20 %			
TRS Plan 1 UAAL ⁵	1.60 %	1.60 %	1.60 %			
Total	9.86 %	9.86 %	9.86 %			
State Government Elected Officials	8.06 %	8.06 %	8.06 %	7.50 %	8.06 %	varies ²
Administrative Fee	0.20 %	0.20 %	0.20 %			
TRS Plan 1 UAAL ⁵	1.60 %	1.60 %	1.60 %			
Total	9.86 %	9.86 %	9.86 %			
Members Participating in JBM						
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 ⁵	1.60 %	n/a	n/a			
Total	9.86 %					

Required Contribution Rates effective 9/1/2024 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 ¹	Plan 1	Plan 2	Plan 3
LEOFF						
Local Governmental Units	n/a	5.12 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.20 %	0.20 %	n/a			
Total	0.20 %	5.32 %				
Ports and Universities	n/a	8.53 %	n/a	n/a	8.53 %	n/a
Administrative Fee	0.20 %	0.20 %	n/a			
Total	0.20 %	8.73 %				
State of Washington	n/a	3.41 %	n/a	n/a	n/a	n/a
WSPRS						
State Agencies	17.80 %	17.80 %	n/a	8.75 %	8.75 %	n/a
Administrative Fee	0.20 %	0.20 %	n/a			
Total	18.00 %	18.00 %				

¹ Plan 3 defined benefit portion only

² Variable from 5% to 15% based on rate selected by member

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

⁴ Minimum rate

⁵ Portion of the employer contribution rate of TRS plans to fund the UAAL of TRS plan 1