

## FY 24 CONTRIBUTION RATES - WESTERN STATES

PLAN	EMPLOYER CONTRIBUTION RATE	MEMBER CONTRIBUTION RATE
<b>MONTANA</b>		
Public Employee Retirement System (PERS)	State & MUS - 9.17% Local Gov't & School Districts - 9.07%	7.90%
Teachers' Retirement System (TRS)	State & MUS - 11.85% School Districts, CC, Local Gov't - 9.47%	Tier One - 8.15% Tier Two - 8.15%
<b>WASHINGTON</b>		
Public Employee Retirement System (PERS) Plan 1	9.53%	6.00%
PERS Plan 2	9.53%	6.36%
PERS Plan 3	No employer contribution	Employee selects between 5% to 15% when beginning employment
Teachers' Retirement System (TRS) 1	9.70%	6.00%
TRS 2	9.70%	8.06%
TRS 3	No employer contribution	Employee selects between 5% to 15% when beginning employment
<b>OREGON</b>		
Public Employee Retirement System (PERS)	<a href="https://www.oregon.gov/pers/emp/Documents/Contribution-Rates/ContributionRates_AllEmployers_12312021.pdf">https://www.oregon.gov/pers/emp/Documents/Contribution-Rates/ContributionRates_AllEmployers_12312021.pdf</a>	6.00%
<b>CALIFORNIA</b>		
Public Employee Retirement System (CalPERS)	30.87%	<a href="https://www.calpers.ca.gov/docs/circular-letters/2023/200-020-23-attach1.pdf">https://www.calpers.ca.gov/docs/circular-letters/2023/200-020-23-attach1.pdf</a>
State Teachers' Retirement System (CalSTRS) DB Program	19.10% (variable by year; cannot go above 20.25%)	Hired before 2012 - 10.25% Hired after 2013 - 10.205%
CalSTRS DB Supplement Program	8.25%	Hired before 2012 - 8% Hired after 2013 - 9%
<b>IDAHO</b>		
Public Employee Retirement System of Idaho (PERSI) - General Member	11.96%	7.18%
PERSI - School Employee Member	13.48%	8.08%

<b>NEVADA</b>		
Public Employee Retirement System (PERS) - Employer Paid	33.50%	Member contribution is in the form of a salary reduction or in lieu of a pay raise
PERS - Employee/Employer Paid	17.50%	17.50%
<b>WYOMING</b>		
Wyoming Retirement System (WRS) - Public Employee Tier 1 & 2	9.37%	9.25%
<b>UTAH</b>		
Utah Retirement System (URS) - Tier 1 Public Employees Contributory Retirement System	5.45%-6.09% (depending on type of employer)	6.00%
URS - Tier 1 Public Employees Noncontributory Retirement System	11.86%-12.25%	None
URS - Tier 2 Public Employees Contributory System	10.00%	0.70%
URS - Tier 2 Public Employees Noncontributory System	10.00%	0.70%
<b>ARIZONA</b>		
Arizona State Retirement System (ASRS) - DB Plan	12.29%	12.29%
<b>COLORADO</b>		
Public Employee Retirement Association (PERA) - State, School, DPS Divisions	State - 21.57% School and DPS - 21.40%	11.00%
<b>NEW MEXICO</b>		
Public Employees Retirement Association (PERA)	19.24%	Annual salary less than \$25K - 7.42% Annual salary greater than \$25K - 10.92%
Educational Retirement Board of New Mexico (ERB)	18.15%	Annual salary less than \$24K - 7.90% Annual salary greater than \$24K - 10.70%
<b>NORTH DAKOTA</b>		
Public Employees Retirement System (PERS)	Hired before January 2020 - 8.12% Hired after January 2020 - 9.26%	7.00%
Teachers Fund	<a href="https://www.rio.nd.gov/sites/www/files/documents/PDFs/TFFR/Publications/tffrfastfacts.pdf">https://www.rio.nd.gov/sites/www/files/documents/PDFs/TFFR/Publications/tffrfastfacts.pdf</a>	
<b>SOUTH DAKOTA</b>		
South Dakota Retirement System (SDRS)	6.00%	6.00%

<b>ALASKA</b>		
Public Employees Retirement System (PERS)	DB Plan - 22.00% DC Plan - 5.00%	DB Plan - 6.75% (most plan employees) DC Plan - 8.00%
Teachers Retirement System (TRS)	DB Plan - 12.56% DC Plan - 7.00%	DB Plan - 8.65% DC Plan - 8.00%
<b>HAWAII</b>		
Employees' Retirement System (ERS) - Contributory Plan	15.00%	Hired before June 2012 - 7.8% Hired after June 2012 - 9.8%
Employees' Retirement System (ERS) - Noncontributory Plan	15.00%	None
Employees' Retirement System (ERS) - Hybrid Plan	15.00%	Hired before June 2012 - 6.00% Hired after June 2012 - 8.00%