Summary of PERS Employer Contribution Rates

Rates shown reflect the effect of side account rate offsets and retiree healthcare contributions, and exclude contributions to the IAP and debt service for pension obligation bonds.

ER Number	ER Name	ER Type	Group	Net Employer Contribution Rate July 1, 2025 - June 30, 2027			Net Employer Contribution Rate July 1, 2027 - June 30, 2029		
				Tier One/Tier Two Payroll (reflects 2.40% member redirect offset)	OPSRP General Service Payroll (reflects 0.65% member redirect offeset)	OPSRP Police and Fire Payroll	Tier One/Tier Two Payroll (reflects 2.40% member redirect offset)	OPSRP General Service Payroll (reflects 0.65% member redirect offeset)	OPSRP Police and Fire Payroll
1000	State Agencies (reflects rate offset from ER 1000 side account)	State	SLGRP (Default Tier One/Tier Two Rates)	25.98%	21.94%	27.21%	28.67%	25.14%	30.66%
1039	State Accident Insurance Fund Corporation	State	SLGRP (Default Tier One/Tier Two Rates)						
	Side account rate relief			-7.26%	-7.26%	-7.26%	-6.58%	-6.58%	-6.58%
	Total net employer contribution rate			18.72%	14.68%	19.95%	22.09%	18.56%	24.08%
1179	Professional Liability Fund	State	SLGRP (Default Tier One/Tier Two Rates)						
	Side account rate relief			-0.87%	-0.87%	-0.87%	-0.91%	-0.91%	-0.91%
	Total net employer contribution rate			25.11%	21.07%	26.34%	27.76%	24.23%	29.75%
1184	Oregon Lottery Commission	State	SLGRP (Default Tier One/Tier Two Rates)						
	Side account rate relief			N/A	N/A	N/A	-1.14%	-1.14%	-1.14%
	Total net employer contribution rate			25.98%	21.94%	27.21%	27.53%	24.00%	29.52%
1252	Oregon State University	State	SLGRP (Default Tier One/Tier Two Rates)						
	Side account rate relief			-0.53%	-0.53%	-0.53%	-0.44%	-0.44%	-0.44%
	Total net employer contribution rate			25.45%	21.41%	26.68%	28.23%	24.70%	30.22%
1254	University of Oregon	State	SLGRP (Default Tier One/Tier Two Rates)						
	Side account rate relief			-3.90%	-3.90%	-3.90%	-3.49%	-3.49%	-3.49%
	Total net employer contribution rate			22.08%	18.04%	23.31%	25.18%	21.65%	27.17%