

**OREGON ADMINISTRATIVE RULE  
PUBLIC EMPLOYEES RETIREMENT BOARD  
CHAPTER 459  
DIVISION 080 – OPSRP INDIVIDUAL ACCOUNT PROGRAM**

1      **459-080-0500**

2      **Limitation on Contributions**

3            (1) For purposes of this rule, “annual addition” has the same meaning given the  
4          term in 26 U.S.C. 415(c)(2).

5            (2) Except as otherwise provided in this rule, the annual addition to a member  
6          account for any calendar year may not exceed ~~[\$70,000]~~ **\$72,000** effective January 1,  
7          **[2025] 2026**.

8            (3) If a payment of employee contributions for a period of military service is made  
9          under OAR 459-080-0100:

10           (a) The payment shall be allocated as an annual addition to the calendar year(s) of  
11          military service to which it relates; and

12           (b) For the purpose of determining the amount of the payment under this section,  
13          the member’s compensation shall be determined under OAR 459-080-0100(3)(d).

14          Stat. Auth.: ORS 238A.450

15          Stats. Implemented: ORS 238A.370