

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.

Employer Number	Employer Name	Net Employer Contribution Rate 7/1/25 - 6/30/27			Net Employer Contribution Rate 7/1/27 - 6/30/29		
		Tier One / Tier Two Payroll (reflects 2.40% member redirect offset)	OPSRP General Service Payroll (reflects 0.65% member redirect offset)	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 offset)	OPSRP Police and Fire Payroll
Independent Employers							
City							
2167	City of Athena	21.80%	21.85%	27.12%	26.56%	25.67%	31.19%
2106	City of Beaverton	34.33%	28.59%	33.86%	36.48%	30.88%	36.40%
2107	City of Bend	25.66%	19.43%	24.70%	26.43%	20.49%	26.01%
2149	City of Canyonville	24.60%	18.90%	24.17%	24.17%	18.72%	24.24%
2186	City of Chiloquin	17.03%	12.57%	17.84%	18.33%	12.88%	18.40%
2162	City of Clatskanie	16.02%	12.33%	17.60%	28.04%	22.59%	28.11%
2152	City of Coos Bay	39.30%	27.55%	32.82%	42.52%	31.37%	36.89%
2165	City of Cornelius	29.15%	26.34%	31.61%	30.92%	28.66%	34.18%
2127	City of Cottage Grove	43.64%	30.85%	36.12%	41.36%	32.97%	38.49%
2257	City of Culver	38.95%	33.91%	39.18%	39.18%	33.73%	39.25%
2262	City of Dufur	29.11%	23.41%	28.68%	28.68%	23.23%	28.75%
2282	City of Eagle Point	33.64%	27.94%	33.21%	37.21%	31.76%	37.28%
2111	City of Eugene	32.05%	27.22%	32.49%	32.64%	27.46%	32.98%
2112	City of Forest Grove	19.53%	12.95%	18.22%	18.09%	12.77%	18.29%
2248	City of Fossil	23.85%	18.15%	23.42%	20.73%	15.28%	20.80%
2309	City of Gearhart	27.50%	23.71%	28.98%	31.44%	27.53%	33.05%
2264	City of Gervais	32.08%	25.81%	31.08%	26.27%	25.63%	31.15%
2250	City of Gold Beach	25.23%	18.55%	23.82%	31.36%	22.37%	27.89%
2114	City of Gresham	33.22%	25.80%	31.07%	39.60%	32.48%	38.00%
2115	City of Hillsboro	28.31%	22.74%	28.01%	27.75%	22.69%	28.21%
2222	City of Jacksonville	32.12%	29.06%	34.33%	31.38%	28.88%	34.40%
2232	City of Joseph	12.45%	13.78%	19.05%	16.69%	11.24%	16.76%
2279	City of Keizer	35.21%	25.84%	31.11%	38.29%	29.66%	35.18%
2283	City of Maupin	27.14%	21.44%	26.71%	30.71%	25.26%	30.78%
2246	City of Merrill	N/A	N/A	N/A	32.24%	26.79%	32.31%
2195	City of Metolius	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2290	City of Molalla	21.12%	15.03%	20.30%	21.97%	15.76%	21.28%
2174	City of Mt Angel	20.02%	19.83%	25.10%	23.71%	23.37%	28.89%
2118	City of Ontario	32.42%	25.08%	30.35%	35.02%	28.46%	33.98%
2218	City of Prairie City	33.14%	33.68%	38.95%	42.95%	37.50%	43.02%
2146	City of Prineville	22.30%	18.33%	23.60%	22.98%	19.18%	24.70%
2297	City of Rainier	34.06%	23.74%	29.01%	32.73%	23.56%	29.08%
2101	City of Salem	30.29%	24.02%	29.29%	35.36%	29.00%	34.52%
2219	City of Sheridan	25.85%	22.64%	27.91%	26.16%	24.45%	29.97%
2213	City of Stanfield	20.06%	12.33%	17.60%	21.16%	12.60%	18.12%
2129	City of Sweet Home	27.74%	17.66%	22.93%	30.33%	21.86%	27.38%
2261	City of Waldport	21.36%	18.61%	23.88%	20.05%	18.43%	23.95%

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Independent Employers							
City							
2189	City of Willamina	4.89%	3.85%	9.12%	5.17%	4.25%	9.77%
2253	Town of Butte Falls	26.67%	20.97%	26.24%	28.17%	22.72%	28.24%
County							
2001	Clackamas County	30.21%	25.95%	31.22%	29.79%	25.77%	31.29%
2002	Curry County	37.09%	32.86%	38.13%	41.23%	36.68%	42.20%
2003	Douglas County	46.99%	39.68%	44.95%	45.14%	39.50%	45.02%
2006	Jefferson County	18.60%	12.85%	18.12%	20.43%	12.91%	18.43%
2008	Lane County	16.45%	11.67%	16.94%	16.95%	13.06%	18.58%
2014	Linn County	34.86%	29.19%	34.46%	35.34%	29.95%	35.47%
2039	Malheur County	27.81%	22.47%	27.74%	26.65%	22.29%	27.81%
2897	Morrow County	17.38%	11.68%	16.95%	9.57%	12.05%	17.57%
2037	Polk County	28.91%	23.73%	29.00%	28.26%	23.55%	29.07%
2052	Tillamook County	N/A	N/A	N/A	18.18%	12.73%	18.25%
2050	Wallowa County	22.27%	16.57%	21.84%	25.59%	20.14%	25.66%
2015	Yamhill County	23.99%	18.94%	24.21%	24.80%	18.94%	24.46%
Special Districts							
2898	Adair Rural Fire Protection District	17.89%	12.19%	17.46%	16.77%	11.32%	16.84%
2664	Applegate Valley Rural Fire Protection District #9	36.15%	27.20%	32.47%	39.16%	31.68%	37.20%
2702	Banks Fire District #13	24.42%	22.12%	27.39%	17.51%	21.94%	27.46%
2596	Bend Parks & Recreation	19.85%	17.27%	22.54%	20.68%	20.46%	25.98%
2648	Black Butte Ranch Rural Fire Protection District	23.30%	12.69%	17.96%	33.00%	23.55%	29.07%
2833	Boardman Fire & Rescue District	23.18%	17.48%	22.75%	29.76%	17.30%	22.82%
2779	Brownsville Rural Fire Protection District	N/A	N/A	N/A	29.53%	15.29%	20.81%
2890	Central Cascades Fire & EMS	18.27%	12.57%	17.84%	17.84%	12.39%	17.91%
2403	Central Coos Fire and Rescue	30.74%	25.04%	30.31%	30.07%	28.86%	34.38%
2678	Central Oregon Regional Housing Authority	16.55%	15.41%	20.68%	15.95%	15.41%	20.93%
2645	Chiloquin Agency Lake Rural Fire Protection District	24.97%	20.50%	25.77%	25.77%	20.32%	25.84%
2693	City-County Insurance Services	18.28%	18.07%	23.34%	18.32%	18.36%	23.88%
2518	Clackamas County Housing Authority	23.23%	20.34%	25.61%	23.81%	21.49%	27.01%
2870	Clackamas River Water Providers	15.59%	17.12%	22.39%	15.82%	16.94%	22.46%
2679	Columbia River People's Utility District	26.69%	25.73%	31.00%	28.49%	27.11%	32.63%
2828	Deschutes Public Library District	19.88%	17.28%	22.55%	20.00%	17.10%	22.62%
2527	Deschutes Valley Water District	29.60%	24.79%	30.06%	31.32%	29.39%	34.91%
2743	Douglas Soil & Water Conservation District	19.48%	13.78%	19.05%	18.64%	13.19%	18.71%
2529	East Fork Irrigation District	20.03%	17.74%	23.01%	24.73%	22.53%	28.05%
2410	East Umatilla Fire and Rescue	N/A	N/A	N/A	15.68%	12.56%	18.08%
2618	Estacada Cemetery District	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Independent Employers							
Special Districts							
2623	Evans Valley Fire District #6	22.50%	16.80%	22.07%	37.55%	20.15%	25.67%
2785	Fern Ridge Community Library	22.66%	16.96%	22.23%	22.44%	16.99%	22.51%
2608	Gaston Rural Fire Protection District	24.96%	19.26%	24.53%	25.08%	19.63%	25.15%
2400	Gilliam County Fire Services	18.27%	12.57%	17.84%	17.84%	12.39%	17.91%
2891	Grant County Emergency Communications Agency	19.48%	13.78%	19.05%	19.19%	13.74%	19.26%
2698	Halsey Shedd Rural Fire Protection District	29.33%	25.95%	31.22%	30.16%	27.94%	33.46%
2771	Harbor Water PUD	30.62%	24.92%	30.19%	34.19%	28.74%	34.26%
2717	Ice Fountain Water District	32.31%	26.61%	31.88%	35.88%	30.43%	35.95%
2556	Jackson County Fire District #5	43.96%	33.35%	38.62%	58.29%	37.17%	42.69%
2575	Jefferson County Fire & EMS	15.92%	12.28%	17.55%	20.58%	11.56%	17.08%
2841	Jefferson County Soil & Water Conservation District	14.29%	13.07%	18.34%	13.49%	11.74%	17.26%
2809	Juntura Road District #4	27.41%	21.71%	26.98%	29.94%	24.49%	30.01%
2646	Keno Rural Fire Protection District	55.42%	32.07%	37.34%	70.84%	44.35%	49.87%
2402	Kernville Gleneden Beach Lincoln Beach Water District	18.27%	12.57%	17.84%	17.81%	12.36%	17.88%
2515	Klamath County Fire District #1	51.04%	42.13%	47.40%	51.10%	41.95%	47.47%
2760	Knappa Svensen Burnside Rural Fire Protection District	69.99%	61.26%	66.53%	70.07%	61.08%	66.60%
2881	Lake Chinook Fire and Rescue District	18.26%	12.56%	17.83%	17.82%	12.37%	17.89%
2644	Lakeside Water District	13.57%	10.56%	15.83%	9.43%	6.38%	11.90%
2751	Lane Regional Air Protection Agency	18.27%	12.57%	17.84%	11.65%	12.39%	17.91%
2521	League of Oregon Cities	27.09%	27.21%	32.48%	26.92%	27.03%	32.55%
2597	Mapleton Water District	27.59%	21.89%	27.16%	31.16%	25.71%	31.23%
2877	Mid-Columbia Fire and Rescue V1-801	14.44%	13.33%	18.60%	11.43%	13.15%	18.67%
2861	Mt Angel Fire District	23.29%	13.79%	19.06%	22.66%	17.21%	22.73%
2724	Nehalem Bay Wastewater Agency	28.02%	22.32%	27.59%	29.72%	24.27%	29.79%
2740	Neskowin Regional Sanitary Authority	8.10%	2.40%	7.67%	8.00%	2.55%	8.07%
2655	North Bay Rural Fire Protection District	36.06%	30.36%	35.63%	31.63%	26.18%	31.70%
2835	North Clackamas County Water Commission	26.39%	20.69%	25.96%	21.20%	15.75%	21.27%
2404	North Gilliam County Health District	N/A	N/A	N/A	17.84%	12.39%	17.91%
2637	Northeast Oregon Housing Authority	29.82%	24.12%	29.39%	33.39%	27.94%	33.46%
2550	Nyssa Road Assessment District #2	33.49%	30.99%	36.26%	29.46%	26.27%	31.79%
2685	Oregon Community College Association	18.08%	16.57%	21.84%	23.91%	20.39%	25.91%
2876	Oregon Municipal Electric Utilities Association	18.45%	12.75%	18.02%	18.04%	12.59%	18.11%
2533	Owyhee Irrigation District	31.37%	25.58%	30.85%	30.47%	25.40%	30.92%
2688	Polk County Fire District #1	32.49%	23.30%	28.57%	33.16%	24.57%	30.09%
2613	Polk Soil & Water Conservation District	22.05%	16.35%	21.62%	21.62%	16.17%	21.69%
2507	Port of Astoria	16.16%	14.52%	19.79%	15.31%	13.41%	18.93%
2633	Port of Cascade Locks	23.21%	18.79%	24.06%	28.06%	22.61%	28.13%

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Independent Employers							
Special Districts							
2570	Port of Columbia County	12.27%	12.69%	17.96%	11.89%	12.43%	17.95%
2788	Port of Hood River	11.13%	13.60%	18.87%	10.77%	13.96%	19.48%
2581	Port of Umatilla	22.57%	16.48%	21.75%	19.55%	12.30%	17.82%
2689	Redmond Area Park & Recreation District	19.98%	17.01%	22.28%	20.09%	16.83%	22.35%
2409	Riddle Fire Protection District	N/A	N/A	N/A	17.84%	12.39%	17.91%
2672	Rockwood Water PUD	25.26%	23.30%	28.57%	23.98%	23.12%	28.64%
2411	Rogue Valley Sewer Services	N/A	N/A	N/A	16.52%	12.38%	17.90%
2747	Salem Housing Authority	28.62%	26.33%	31.60%	28.06%	26.15%	31.67%
2885	Siletz Rural Fire Protection District	N/A	N/A	N/A	16.93%	11.48%	17.00%
2401	South Clackamas Transportation District	18.27%	12.57%	17.84%	17.84%	12.39%	17.91%
2859	South Lane County Fire and Rescue	37.06%	25.98%	31.25%	39.66%	29.80%	35.32%
2803	Southwestern Polk County Rural Fire Protection District	10.79%	10.81%	16.08%	11.16%	10.67%	16.19%
2845	Sunrise Water Authority	11.85%	10.96%	16.23%	13.14%	12.04%	17.56%
2643	Sweet Home Cemetery	19.04%	11.55%	16.82%	20.82%	15.37%	20.89%
2722	Tillamook 9-1-1	22.08%	22.37%	27.64%	23.91%	23.98%	29.50%
2821	Tillamook County Soil and Water Conservation District	15.66%	13.25%	18.52%	13.31%	10.26%	15.78%
2783	Tillamook Fire District	23.40%	17.70%	22.97%	26.03%	20.58%	26.10%
2865	Tri-County Cooperative Weed Management Area	19.36%	13.66%	18.93%	18.54%	13.09%	18.61%
2610	Turner Fire District	50.96%	17.83%	23.10%	27.10%	21.65%	27.17%
2887	Umatilla County Fire District #1	33.71%	24.77%	30.04%	34.12%	24.59%	30.11%
2874	Umatilla-Morrow Radio and Data District	18.20%	17.59%	22.86%	18.44%	17.41%	22.93%
2536	Valley View Cemetery	2.22%	0.00%	1.74%	0.00%	0.00%	0.00%
2797	Vernonia Fire	13.47%	11.79%	17.06%	16.25%	10.80%	16.32%
2796	West Side Rural Fire Protection District	25.17%	16.57%	21.84%	25.04%	16.39%	21.91%
2714	Winchester Bay Sanitary District	21.65%	15.29%	20.56%	19.10%	11.54%	17.06%
2878	Yamhill Fire Protection District	15.12%	12.48%	17.75%	14.12%	12.24%	17.76%

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		Judiciary - member redirect offset does not apply					
2099	State Judiciary	33.71%	N/A	N/A	36.68%	N/A	N/A

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		School Districts - 2025-2027 rates reflect 1.68% offset for SB 849. 2027-2029 rates reflect estimated 1.37% offset for SB 849.					
School							
4404	Alliance Charter Academy	26.75%	23.57%	28.84%	26.06%	23.47%	28.99%
4306	Amity School District	11.79%	8.61%	13.88%	27.18%	24.59%	30.11%
3446	Ashwood School	18.01%	14.83%	20.10%	25.11%	22.52%	28.04%
3003	Baker School District #5J	18.58%	15.40%	20.67%	21.78%	19.19%	24.71%
4035	Banks School District	25.06%	21.88%	27.15%	27.56%	24.97%	30.49%
4062	Beaverton School District	21.43%	18.25%	23.52%	25.75%	23.16%	28.68%
3291	Bend-La Pine Public Schools	21.64%	18.46%	23.73%	27.48%	24.89%	30.41%
3510	Bethel School District	16.55%	13.37%	18.64%	16.24%	13.65%	19.17%
3451	Black Butte School District	24.56%	21.38%	26.65%	21.41%	18.82%	24.34%
3283	Brookings-Harbor School District #17C	14.05%	10.87%	16.14%	27.56%	24.97%	30.49%
3320	Camas Valley School District #21	26.55%	23.37%	28.64%	25.96%	23.37%	28.89%
4333	Canby School District	15.41%	12.23%	17.50%	27.56%	24.97%	30.49%
4334	Cascade School District #5	21.30%	18.12%	23.39%	27.56%	24.97%	30.49%
3859	Central School District #13J	19.33%	16.15%	21.42%	27.56%	24.97%	30.49%
4259	Clackamas Education Service District	24.25%	21.07%	26.34%	27.56%	24.97%	30.49%
3179	Clatsop County School District #1C	13.25%	10.07%	15.34%	27.56%	24.97%	30.49%
3116	Colton School District #53	26.63%	23.45%	28.72%	26.13%	23.54%	29.06%
3242	Coos Bay School District #9	23.00%	19.82%	25.09%	27.56%	24.97%	30.49%
3039	Corvallis School District #509J	20.64%	17.46%	22.73%	25.65%	23.06%	28.58%
3970	Cove School District	26.04%	22.86%	28.13%	23.50%	20.91%	26.43%
3502	Creswell School District #40	23.84%	20.66%	25.93%	27.56%	24.97%	30.49%
3274	Crook County School District	18.60%	15.42%	20.69%	27.56%	24.97%	30.49%
3850	Dallas School District	15.98%	12.80%	18.07%	13.53%	10.94%	16.46%
3843	David Douglas School District	25.29%	22.11%	27.38%	27.56%	24.97%	30.49%
4291	Dayton Public Schools	11.33%	8.15%	13.42%	27.43%	24.84%	30.36%
4237	Douglas Education Service District	26.34%	23.16%	28.43%	27.56%	24.97%	30.49%
4012	Dufur Schools	27.70%	24.52%	29.79%	27.28%	24.69%	30.21%
3927	Echo School District	13.56%	10.38%	15.65%	19.55%	16.96%	22.48%
4323	Estacada School District #108	22.28%	19.10%	24.37%	27.56%	24.97%	30.49%
3473	Eugene School District 4J	25.04%	21.86%	27.13%	27.56%	24.97%	30.49%
3887	Falls City School District	25.55%	22.37%	27.64%	27.56%	24.97%	30.49%
3494	Fern Ridge School District	15.92%	12.74%	18.01%	27.56%	24.97%	30.49%
4405	Forest Grove Community School	27.49%	24.31%	29.58%	27.09%	24.50%	30.02%
4313	Forest Grove School District	21.90%	18.72%	23.99%	25.88%	23.29%	28.81%
4034	Gaston Public Schools	16.99%	13.81%	19.08%	27.56%	24.97%	30.49%
4329	Gervais School District #1	2.32%	0.00%	4.41%	24.30%	21.71%	27.23%
3160	Gladstone School District #115	17.27%	14.09%	19.36%	27.56%	24.97%	30.49%

Summary of PERS Employer Contribution Rates

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Employer Number	Employer Name	Net Employer Contribution Rate 7/1/25 - 6/30/27			Net Employer Contribution Rate 7/1/27 - 6/30/29		
		Tier One / Tier Two Payroll (reflects 2.40% member redirect offset)	OPSRP General Service Payroll (reflects 0.65% member redirect offset)	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 offset)	OPSRP Police and Fire Payroll
		School Districts - 2025-2027 rates reflect 1.68% offset for SB 849. 2027-2029 rates reflect estimated 1.37% offset for SB 849.					
School							
3316	Glide School District #12	22.67%	19.49%	24.76%	27.56%	24.97%	30.49%
4219	Grant County Education Service District	25.53%	22.35%	27.62%	25.57%	22.98%	28.50%
4260	Greater Albany School District #8J	21.82%	18.64%	23.91%	27.56%	24.97%	30.49%
4332	Gresham-Barlow School District #10	19.04%	15.86%	21.13%	27.17%	24.58%	30.10%
4326	Harney County School District #3	0.00%	0.00%	0.00%	27.56%	24.97%	30.49%
4258	Hermiston School District #8R	14.04%	10.86%	16.13%	18.11%	15.52%	21.04%
4252	High Desert Education Service District	24.58%	21.40%	26.67%	27.30%	24.71%	30.23%
4341	Hillsboro School District #1J	21.71%	18.53%	23.80%	25.69%	23.10%	28.62%
3409	Hood River County School District	21.48%	18.30%	23.57%	27.56%	24.97%	30.49%
4223	InterMountain Education Service District	18.01%	14.83%	20.10%	21.65%	19.06%	24.58%
4220	Jefferson County Education Service District	15.78%	12.60%	17.87%	14.15%	11.56%	17.08%
3729	Jefferson School District #14Cj	11.78%	8.60%	13.87%	27.56%	24.97%	30.49%
4315	John Day School District	21.41%	18.23%	23.50%	27.56%	24.97%	30.49%
3520	Junction City School District #69	17.23%	14.05%	19.32%	16.54%	13.95%	19.47%
3965	La Grande Public Schools	11.09%	7.91%	13.18%	19.09%	16.50%	22.02%
3461	Lake County School District #7	16.47%	13.29%	18.56%	16.64%	14.05%	19.57%
4268	Lake Oswego School District	21.38%	18.20%	23.47%	27.56%	24.97%	30.49%
4276	Lane County Education Service District	26.03%	22.85%	28.12%	27.56%	24.97%	30.49%
3579	Lincoln County School District	0.00%	0.00%	0.00%	27.56%	24.97%	30.49%
3447	Madras School District	17.10%	13.92%	19.19%	19.49%	16.90%	22.42%
4142	McMinnville Schools	21.65%	18.47%	23.74%	27.56%	24.97%	30.49%
4288	Medford School District #549C	24.53%	21.35%	26.62%	27.56%	24.97%	30.49%
4335	Milton-Freewater Unified School District #7	6.12%	2.94%	8.21%	23.06%	20.47%	25.99%
4423	Molalla River Academy	27.19%	24.01%	29.28%	26.44%	23.85%	29.37%
4331	Molalla River School District	5.07%	1.89%	7.16%	27.56%	24.97%	30.49%
4340	Monroe School District #1J	18.97%	15.79%	21.06%	27.56%	24.97%	30.49%
3372	Monument School District #8	12.99%	9.81%	15.08%	11.97%	9.38%	14.90%
3809	Morrow County Schools	18.59%	15.41%	20.68%	20.98%	18.39%	23.91%
4238	Multnomah Education Service District	11.99%	8.81%	14.08%	17.68%	15.09%	20.61%
4336	Nestucca Valley School District #101	24.65%	21.47%	26.74%	27.56%	24.97%	30.49%
4135	Newberg School District #29Jt	14.49%	11.31%	16.58%	27.56%	24.97%	30.49%
3245	North Bend Public Schools	20.85%	17.67%	22.94%	27.56%	24.97%	30.49%
4321	North Clackamas School District #12	19.90%	16.72%	21.99%	23.51%	20.92%	26.44%
3321	North Douglas School District #22	25.40%	22.22%	27.49%	25.47%	22.88%	28.40%
3463	North Lake School District #14	27.12%	23.94%	29.21%	26.85%	24.26%	29.78%
3730	North Marion School District #15	10.29%	7.11%	12.38%	19.30%	16.71%	22.23%
4342	North Santiam School District #29J	4.81%	1.63%	6.90%	21.48%	18.89%	24.41%

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		School Districts - 2025-2027 rates reflect 1.68% offset for SB 849. 2027-2029 rates reflect estimated 1.37% offset for SB 849.					
School							
4381	North Wasco County School District #21	24.54%	21.36%	26.63%	27.56%	24.97%	30.49%
3307	Oakland School District	26.73%	23.55%	28.82%	26.43%	23.84%	29.36%
3524	Oakridge School District	16.90%	13.72%	18.99%	15.36%	12.77%	18.29%
3684	Ontario School District #8C	22.56%	19.38%	24.65%	27.56%	24.97%	30.49%
3122	Oregon City School District #62	10.77%	7.59%	12.86%	18.85%	16.26%	21.78%
4345	Oregon Trail School District 46	27.63%	24.45%	29.72%	27.19%	24.60%	30.12%
3462	Paisley School District	26.49%	23.31%	28.58%	25.95%	23.36%	28.88%
3820	Parkrose School District	11.80%	8.62%	13.89%	13.61%	11.02%	16.54%
3931	Pendleton School District #16R	12.14%	8.96%	14.23%	27.56%	24.97%	30.49%
3043	Philomath School District #17J	23.29%	20.11%	25.38%	27.56%	24.97%	30.49%
3414	Phoenix-Talent School District	20.97%	17.79%	23.06%	25.37%	22.78%	28.30%
3958	Pilot Rock School District #2R	19.63%	16.45%	21.72%	27.56%	24.97%	30.49%
3470	Pleasant Hill School District	27.55%	24.37%	29.64%	27.12%	24.53%	30.05%
3818	Portland Public Schools	6.92%	3.74%	9.01%	21.07%	18.48%	24.00%
4403	Portland Village School	27.05%	23.87%	29.14%	26.68%	24.09%	29.61%
3370	Prairie City School District #4	23.77%	20.59%	25.86%	23.11%	20.52%	26.04%
4320	Rainier School District #13	17.98%	14.80%	20.07%	27.56%	24.97%	30.49%
4311	Redmond School District #2J	13.33%	10.15%	15.42%	18.42%	15.83%	21.35%
4312	Reedsport School District	21.12%	17.94%	23.21%	27.56%	24.97%	30.49%
3824	Reynolds School District	17.02%	13.84%	19.11%	27.56%	24.97%	30.49%
3847	Riverdale School	19.82%	16.64%	21.91%	27.56%	24.97%	30.49%
3310	Roseburg Public Schools	10.03%	6.85%	12.12%	20.30%	17.71%	23.23%
3735	Salem-Keizer Public Schools	20.83%	17.65%	22.92%	26.25%	23.66%	29.18%
3665	Santiam Canyon School District	19.69%	16.51%	21.78%	27.56%	24.97%	30.49%
3000	School Districts	28.02%	24.84%	30.11%	27.56%	24.97%	30.49%
3647	Scio School District #95C	23.86%	20.68%	25.95%	21.73%	19.14%	24.66%
3187	Seaside Schools	20.58%	17.40%	22.67%	27.56%	24.97%	30.49%
4440	Sheridan Allprep Academy	27.10%	23.92%	29.19%	26.86%	24.27%	29.79%
4144	Sheridan School District #48J	27.17%	23.99%	29.26%	26.82%	24.23%	29.75%
4337	Sherman County School District	20.88%	17.70%	22.97%	22.14%	19.55%	25.07%
4317	Sherwood School District #88J	24.41%	21.23%	26.50%	27.56%	24.97%	30.49%
4270	Silver Falls School District	14.15%	10.97%	16.24%	17.55%	14.96%	20.48%
3296	Sisters School District	19.48%	16.30%	21.57%	27.56%	24.97%	30.49%
3537	Siuslaw School District #97J	23.16%	19.98%	25.25%	27.56%	24.97%	30.49%
3506	South Lane School District	5.49%	2.31%	7.58%	19.54%	16.95%	22.47%
3319	South Umpqua School District	0.00%	0.00%	0.00%	27.56%	24.97%	30.49%
3487	Springfield School District #19	10.89%	7.71%	12.98%	18.02%	15.43%	20.95%

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		School Districts - 2025-2027 rates reflect 1.68% offset for SB 849. 2027-2029 rates reflect estimated 1.37% offset for SB 849.					
School							
4279	St Helens School District #502	13.16%	9.98%	15.25%	27.56%	24.97%	30.49%
3942	Stanfield School District	16.21%	13.03%	18.30%	27.56%	24.97%	30.49%
3353	Sutherlin School District #130	13.32%	10.14%	15.41%	27.56%	24.97%	30.49%
3618	Sweet Home School District #55	11.22%	8.04%	13.31%	24.28%	21.69%	27.21%
4380	The Emerson School	26.70%	23.52%	28.79%	26.24%	23.65%	29.17%
4338	Three Rivers U J School District	18.97%	15.79%	21.06%	27.56%	24.97%	30.49%
4316	Tigard-Tualatin School District #23J	25.65%	22.47%	27.74%	27.56%	24.97%	30.49%
3902	Tillamook Public Schools	6.13%	2.95%	8.22%	22.09%	19.50%	25.02%
3928	Umatilla School District #6R	18.67%	15.49%	20.76%	22.09%	19.50%	25.02%
3966	Union County School District	22.69%	19.51%	24.78%	27.56%	24.97%	30.49%
3195	Warrenton-Hammond School District	23.54%	20.36%	25.63%	27.56%	24.97%	30.49%
3075	West Linn School District	14.33%	11.15%	16.42%	17.26%	14.67%	20.19%
4254	Willamette Education Service District	23.41%	20.23%	25.50%	27.56%	24.97%	30.49%
4314	Willamina School District #30J	24.83%	21.65%	26.92%	27.28%	24.69%	30.21%
3349	Winston-Dillard Schools	0.00%	0.00%	1.52%	27.56%	24.97%	30.49%
4166	Yamhill-Carlton School District #1	0.00%	0.00%	0.00%	27.56%	24.97%	30.49%

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SLGRP (Default Tier One/Tier Two Rates)							
CC							
2901	Blue Mountain Community College	12.35%	9.74%	15.01%	27.38%	25.14%	30.66%
2999	Central Oregon Community College	22.98%	20.37%	25.64%	27.38%	25.14%	30.66%
2919	Chemeketa Community College	7.79%	5.18%	10.45%	20.83%	18.59%	24.11%
2908	Clackamas Community College	11.94%	9.33%	14.60%	19.61%	17.37%	22.89%
2900	Clatsop Community College	18.99%	16.38%	21.65%	27.38%	25.14%	30.66%
2996	Columbia Gorge Community College	23.67%	21.06%	26.33%	27.38%	25.14%	30.66%
2906	Klamath Community College	27.92%	25.31%	30.58%	27.38%	25.14%	30.66%
2904	Lane Community College	2.26%	0.00%	4.92%	18.71%	16.47%	21.99%
2910	Linn-Benton Community College	18.34%	15.73%	21.00%	27.38%	25.14%	30.66%
2905	Mt Hood Community College	6.44%	3.83%	9.10%	20.39%	18.15%	23.67%
2995	Oregon Coast Community College	23.43%	20.82%	26.09%	27.38%	25.14%	30.66%
2918	Portland Community College	9.67%	7.06%	12.33%	19.33%	17.09%	22.61%
2922	Rogue Community College	8.37%	5.76%	11.03%	19.01%	16.77%	22.29%
2998	Southwestern Community College	12.71%	10.10%	15.37%	27.38%	25.14%	30.66%
2997	Tillamook Bay Community College	28.17%	25.56%	30.83%	27.38%	25.14%	30.66%
2902	Treasure Valley Community College	8.75%	6.14%	11.41%	27.38%	25.14%	30.66%
2903	Umpqua Community College	10.68%	8.07%	13.34%	19.75%	17.51%	23.03%
City							
2258	City of Adair Village	28.67%	24.57%	29.84%	28.06%	24.48%	30.00%
2103	City of Albany	29.16%	23.50%	28.77%	28.65%	23.76%	29.28%
2235	City of Amity	21.63%	16.09%	21.36%	30.08%	24.85%	30.37%
2104	City of Ashland	30.15%	24.72%	29.99%	29.26%	24.65%	30.17%
2105	City of Astoria	31.79%	25.45%	30.72%	30.49%	24.92%	30.44%
2234	City of Aumsville	29.97%	23.01%	28.28%	30.65%	23.41%	28.93%
2272	City of Aurora	26.83%	22.73%	28.00%	23.54%	22.09%	27.61%
2159	City of Baker City	29.30%	24.12%	29.39%	28.34%	24.19%	29.71%
2150	City of Bandon	27.10%	24.36%	29.63%	26.27%	24.39%	29.91%
2231	City of Banks	27.05%	22.95%	28.22%	27.95%	24.37%	29.89%
2241	City of Bay City	25.98%	24.35%	29.62%	25.87%	24.42%	29.94%
2178	City of Boardman	25.12%	19.62%	24.89%	22.34%	20.89%	26.41%
2216	City of Brookings	30.35%	23.95%	29.22%	33.66%	24.19%	29.71%
2204	City of Burns	24.92%	20.82%	26.09%	25.17%	23.72%	29.24%
2109	City of Canby	26.87%	21.65%	26.92%	26.25%	22.45%	27.97%
2223	City of Cannon Beach	28.13%	23.83%	29.10%	28.46%	23.93%	29.45%
2198	City of Carlton	25.38%	23.75%	29.02%	27.95%	24.37%	29.89%
2182	City of Cascade Locks	36.58%	31.06%	36.33%	34.17%	29.22%	34.74%
2194	City of Cave Junction	29.67%	24.13%	29.40%	27.73%	24.15%	29.67%

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		SLGRP (Default Tier One/Tier Two Rates)					
City							
2181	City of Central Point	27.49%	23.99%	29.26%	27.27%	23.84%	29.36%
2201	City of Coburg	25.55%	23.92%	29.19%	25.03%	23.58%	29.10%
2271	City of Columbia City	35.63%	24.42%	29.69%	35.35%	24.41%	29.93%
2177	City of Condon	25.04%	23.41%	28.68%	24.62%	23.17%	28.69%
2110	City of Coquille	32.87%	25.00%	30.27%	31.00%	25.03%	30.55%
2155	City of Corvallis	24.90%	19.90%	25.17%	26.57%	22.38%	27.90%
2236	City of Creswell	26.95%	24.52%	29.79%	25.72%	24.27%	29.79%
2202	City of Dallas	28.91%	24.05%	29.32%	29.41%	24.16%	29.68%
2252	City of Dayton	27.51%	23.41%	28.68%	26.76%	23.18%	28.70%
2294	City of Depoe Bay	29.97%	24.43%	29.70%	28.57%	24.39%	29.91%
2131	City of Drain	28.56%	24.46%	29.73%	28.00%	24.42%	29.94%
2245	City of Dundee	23.89%	22.26%	27.53%	23.90%	22.45%	27.97%
2299	City of Dunes City	24.89%	20.79%	26.06%	27.17%	23.59%	29.11%
2269	City of Durham	28.14%	24.04%	29.31%	27.36%	23.78%	29.30%
2225	City of Echo	33.91%	28.37%	33.64%	31.91%	28.33%	33.85%
2205	City of Elgin	12.37%	10.74%	16.01%	0.90%	0.00%	4.95%
2305	City of Elkton	26.09%	24.46%	29.73%	25.88%	24.43%	29.95%
2180	City of Enterprise	26.63%	25.00%	30.27%	26.28%	24.83%	30.35%
2179	City of Estacada	26.20%	24.57%	29.84%	25.89%	24.44%	29.96%
2208	City of Fairview	18.98%	17.35%	22.62%	24.30%	22.85%	28.37%
2224	City of Falls City	27.19%	23.09%	28.36%	34.79%	23.85%	29.37%
2291	City of Florence	25.41%	21.49%	26.76%	26.60%	22.31%	27.83%
2220	City of Garibaldi	29.47%	25.37%	30.64%	28.43%	24.85%	30.37%
2242	City of Gaston	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2304	City of Gladstone	25.29%	22.14%	27.41%	26.40%	23.94%	29.46%
2274	City of Gold Hill	17.93%	16.30%	21.57%	22.89%	21.44%	26.96%
2113	City of Grants Pass	29.51%	23.23%	28.50%	29.72%	23.11%	28.63%
2284	City of Halsey	23.95%	22.32%	27.59%	23.00%	21.55%	27.07%
2296	City of Happy Valley	23.15%	21.52%	26.79%	23.15%	21.70%	27.22%
2268	City of Harrisburg	25.71%	23.90%	29.17%	25.50%	23.81%	29.33%
2193	City of Heppner	1.10%	0.00%	2.27%	28.00%	24.42%	29.94%
2160	City of Hermiston	29.78%	24.57%	29.84%	28.77%	24.56%	30.08%
2226	City of Hines	33.59%	24.05%	29.32%	27.85%	24.27%	29.79%
2138	City of Hood River	27.72%	20.58%	25.85%	27.65%	21.02%	26.54%
2196	City of Hubbard	30.30%	24.75%	30.02%	29.83%	24.60%	30.12%
2191	City of Huntington	62.12%	58.02%	63.29%	63.27%	59.69%	65.21%
2267	City of Independence	27.49%	23.48%	28.75%	27.40%	23.84%	29.36%

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SLGRP (Default Tier One/Tier Two Rates)							
City							
2266	City of Irrigon	25.24%	23.61%	28.88%	25.43%	23.98%	29.50%
2211	City of Jefferson	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2229	City of John Day	11.84%	7.74%	13.01%	7.14%	3.56%	9.08%
2256	City of Jordan Valley	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2199	City of Junction City	27.65%	24.11%	29.38%	27.50%	24.25%	29.77%
2287	City of King City	33.55%	24.00%	29.27%	33.48%	24.01%	29.53%
2148	City of Klamath Falls	24.54%	18.78%	24.05%	23.62%	18.95%	24.47%
2263	City of La Grande	31.89%	21.71%	26.98%	32.49%	23.02%	28.54%
2233	City of Lafayette	25.23%	23.60%	28.87%	24.60%	23.15%	28.67%
2120	City of Lake Oswego	30.29%	24.50%	29.77%	29.79%	24.40%	29.92%
2244	City of Lakeside	23.02%	18.92%	24.19%	28.00%	24.42%	29.94%
2140	City of Lebanon	28.74%	23.08%	28.35%	28.51%	23.25%	28.77%
2298	City of Lincoln City	22.52%	20.01%	25.28%	22.80%	21.35%	26.87%
2293	City of Lowell	27.89%	23.79%	29.06%	27.03%	23.45%	28.97%
2270	City of Lyons	25.61%	23.98%	29.25%	27.79%	24.21%	29.73%
2170	City of Madras	29.84%	22.35%	27.62%	23.26%	21.81%	27.33%
2247	City of Malin	26.09%	24.46%	29.73%	27.32%	24.42%	29.94%
2281	City of Manzanita	31.36%	24.31%	29.58%	31.02%	24.30%	29.82%
2117	City of McMinnville	28.60%	24.46%	29.73%	28.02%	24.42%	29.94%
2102	City of Medford	25.98%	19.41%	24.68%	31.11%	24.85%	30.37%
2207	City of Mill City	26.13%	24.50%	29.77%	25.94%	24.49%	30.01%
2286	City of Millersburg	29.13%	25.03%	30.30%	28.43%	24.85%	30.37%
2158	City of Milton-Freewater	27.65%	25.12%	30.39%	26.47%	25.02%	30.54%
2163	City of Milwaukie	26.24%	20.92%	26.19%	28.78%	24.10%	29.62%
2157	City of Monmouth	24.95%	21.27%	26.54%	27.44%	24.15%	29.67%
2209	City of Monroe	19.71%	15.61%	20.88%	28.43%	24.85%	30.37%
2301	City of Moro	27.84%	23.74%	29.01%	27.63%	24.05%	29.57%
2302	City of Mt. Vernon	21.06%	16.96%	22.23%	16.31%	12.73%	18.25%
2197	City of Myrtle Creek	27.05%	22.95%	28.22%	26.46%	22.88%	28.40%
2183	City of Myrtle Point	25.10%	21.98%	27.25%	26.19%	23.42%	28.94%
2777	City of Newberg	28.53%	21.39%	26.66%	29.76%	24.26%	29.78%
2276	City of Newport	32.03%	22.21%	27.48%	32.41%	22.54%	28.06%
2292	City of North Bend	28.42%	22.59%	27.86%	29.32%	23.50%	29.02%
2192	City of North Plains	25.79%	24.16%	29.43%	25.70%	24.25%	29.77%
2166	City of Nyssa	31.84%	23.98%	29.25%	32.61%	24.33%	29.85%
2143	City of Oakland	32.40%	26.86%	32.13%	31.65%	26.42%	31.94%
2168	City of Oakridge	34.87%	26.85%	32.12%	34.96%	27.08%	32.60%

Summary of PERS Employer Contribution Rates

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Employer Number	Employer Name	Net Employer Contribution Rate 7/1/25 - 6/30/27			Net Employer Contribution Rate 7/1/27 - 6/30/29		
		Tier One / Tier Two Payroll (reflects 2.40% member redirect offset)	OPSRP General Service Payroll (reflects 0.65% member redirect offset)	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 offset)	OPSRP Police and Fire Payroll
		SLGRP (Default Tier One/Tier Two Rates)					
City							
2119	City of Oregon City	25.32%	21.09%	26.36%	27.80%	24.85%	30.37%
2154	City of Pendleton	28.71%	21.10%	26.37%	31.77%	24.42%	29.94%
2187	City of Philomath	21.45%	18.63%	23.90%	22.16%	20.18%	25.70%
2249	City of Phoenix	29.43%	22.54%	27.81%	31.07%	24.35%	29.87%
2161	City of Pilot Rock	29.08%	27.45%	32.72%	28.70%	27.25%	32.77%
2184	City of Port Orford	28.33%	24.23%	29.50%	25.78%	24.33%	29.85%
2121	City of Portland	26.69%	23.79%	29.06%	26.55%	23.99%	29.51%
2122	City of Redmond	29.10%	23.76%	29.03%	29.38%	24.21%	29.73%
2139	City of Reedsport	20.18%	17.57%	22.84%	23.27%	21.10%	26.62%
2260	City of Riddle	23.83%	22.20%	27.47%	25.38%	23.93%	29.45%
2203	City of Rockaway Beach	30.13%	23.83%	29.10%	30.41%	24.27%	29.79%
2251	City of Rogue River	28.42%	24.46%	29.73%	28.09%	24.42%	29.94%
2100	City of Roseburg	30.89%	24.46%	29.73%	30.19%	24.42%	29.94%
2172	City of Sandy	29.47%	24.20%	29.47%	31.58%	24.21%	29.73%
2176	City of Scappoose	28.07%	24.58%	29.85%	26.40%	24.36%	29.88%
2254	City of Shady Cove	21.02%	16.92%	22.19%	18.37%	14.79%	20.31%
2142	City of Sherwood	29.39%	24.39%	29.66%	28.74%	24.37%	29.89%
2273	City of Silverton	24.97%	20.06%	25.33%	27.42%	21.94%	27.46%
2221	City of Sisters	24.94%	23.31%	28.58%	24.97%	23.52%	29.04%
2278	City of Springfield	26.39%	20.09%	25.36%	27.03%	21.32%	26.84%
2123	City of St Helens	31.00%	25.62%	30.89%	29.29%	25.68%	31.20%
2757	City of Stayton	28.17%	18.62%	23.89%	26.05%	16.58%	22.10%
2217	City of Sutherlin	24.53%	21.63%	26.90%	23.98%	22.53%	28.05%
2188	City of Talent	30.41%	22.88%	28.15%	31.76%	23.70%	29.22%
2295	City of Tigard	31.30%	21.75%	27.02%	32.03%	22.56%	28.08%
2128	City of Tillamook	27.85%	23.44%	28.71%	27.57%	23.41%	28.93%
2275	City of Toledo	26.34%	18.05%	23.32%	24.98%	17.87%	23.39%
2237	City of Troutdale	24.44%	22.31%	27.58%	25.85%	24.14%	29.66%
2288	City of Tualatin	29.61%	23.86%	29.13%	28.61%	23.84%	29.36%
2228	City of Turner	30.59%	24.92%	30.19%	28.27%	24.69%	30.21%
2175	City of Umatilla	28.50%	23.44%	28.71%	25.21%	23.76%	29.28%
2145	City of Vale	33.46%	27.86%	33.13%	36.37%	26.93%	32.45%
2285	City of Veneta	26.82%	22.94%	28.21%	26.48%	23.43%	28.95%
2125	City of Vernonia	27.28%	21.74%	27.01%	28.63%	23.40%	28.92%
2200	City of Wallowa	23.93%	22.30%	27.57%	23.85%	22.40%	27.92%
2238	City of Warrenton	30.83%	24.00%	29.27%	31.20%	24.26%	29.78%
2126	City of West Linn	25.82%	22.88%	28.15%	25.83%	23.21%	28.73%

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SLGRP (Default Tier One/Tier Two Rates)							
City							
2265	City of Westfir	21.98%	17.88%	23.15%	22.24%	18.66%	24.18%
2206	City of Weston	15.09%	10.99%	16.26%	17.25%	15.80%	21.32%
2147	City of Wheeler	26.66%	25.03%	30.30%	26.30%	24.85%	30.37%
2240	City of Wilsonville	24.65%	21.62%	26.89%	23.83%	21.42%	26.94%
2280	City of Winston	27.86%	21.52%	26.79%	29.31%	23.19%	28.71%
2185	City of Wood Village	26.94%	21.40%	26.67%	21.20%	17.62%	23.14%
2303	City of Woodburn	26.88%	21.77%	27.04%	26.73%	21.65%	27.17%
2300	City of Yachats	27.59%	22.05%	27.32%	30.08%	24.85%	30.37%
2214	City of Yamhill	30.56%	23.00%	28.27%	28.36%	21.76%	27.28%
2307	City of Yoncalla	26.05%	24.42%	29.69%	25.85%	24.40%	29.92%
2255	Town of Canyon City	29.41%	25.31%	30.58%	28.00%	24.42%	29.94%
2212	Town of Lakeview	30.46%	20.91%	26.18%	0.00%	0.00%	0.05%
County							
2021	Baker County	27.11%	22.41%	27.68%	26.23%	22.52%	28.04%
2040	Benton County	25.40%	21.09%	26.36%	27.17%	23.01%	28.53%
2036	Clatsop County	24.11%	19.42%	24.69%	28.24%	24.42%	29.94%
2017	Columbia County	27.38%	22.71%	27.98%	29.14%	24.13%	29.65%
2018	Coos County	30.62%	25.35%	30.62%	30.26%	25.16%	30.68%
2044	Crook County	33.84%	24.29%	29.56%	34.32%	24.85%	30.37%
2027	Deschutes County	26.54%	21.67%	26.94%	26.05%	21.64%	27.16%
2022	Gilliam County	19.53%	14.46%	19.73%	19.46%	14.32%	19.84%
2012	Grant County	18.39%	12.69%	17.96%	22.64%	15.80%	21.32%
2004	Harney County	28.41%	23.55%	28.82%	27.70%	23.43%	28.95%
2035	Hood River County	21.22%	17.81%	23.08%	27.13%	23.79%	29.31%
2005	Jackson County	25.11%	20.08%	25.35%	24.24%	20.03%	25.55%
2042	Josephine County	29.30%	25.05%	30.32%	29.32%	24.97%	30.49%
2007	Klamath County	27.28%	17.61%	22.88%	30.60%	21.13%	26.65%
2000	Lake County	27.83%	21.26%	26.53%	28.09%	20.19%	25.71%
2043	Lincoln County	27.48%	17.93%	23.20%	27.82%	18.35%	23.87%
2009	Marion County	25.53%	20.88%	26.15%	27.73%	23.46%	28.98%
2038	Multnomah County	24.97%	20.40%	25.67%	25.40%	21.64%	27.16%
2016	Sherman County	24.78%	20.59%	25.86%	22.87%	20.02%	25.54%
2013	Umatilla County	26.85%	20.87%	26.14%	29.51%	23.60%	29.12%
2020	Wasco County	16.26%	11.71%	16.98%	17.81%	13.73%	19.25%
2011	Washington County	28.76%	23.69%	28.96%	27.94%	23.70%	29.22%
Special Districts							
2742	Amity Fire District	34.01%	24.46%	29.73%	28.00%	24.42%	29.94%

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SLGRP (Default Tier One/Tier Two Rates)							
Special Districts							
2631	Arch Cape Water-Sanitary District	19.40%	17.77%	23.04%	19.21%	15.63%	21.15%
2602	Aumsville Rural Fire Protection District	25.02%	20.92%	26.19%	34.32%	24.85%	30.37%
2804	Aurora Rural Fire Protection District	29.13%	25.03%	30.30%	28.43%	24.85%	30.37%
2728	Baker County Library District	29.64%	24.10%	29.37%	29.30%	24.07%	29.59%
2601	Baker Valley Irrigation District	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2749	Black Butte Ranch Police	30.77%	24.46%	29.73%	28.00%	24.42%	29.94%
2595	Canby Fire District	31.64%	24.08%	29.35%	31.52%	24.56%	30.08%
2731	Canby Utility Board	26.17%	24.54%	29.81%	25.91%	24.46%	29.98%
2840	Cannon Beach Rural Fire Protection District	34.01%	24.46%	29.73%	33.89%	24.42%	29.94%
2820	Central Oregon Coast Fire & Rescue District	29.13%	25.03%	30.30%	28.43%	24.85%	30.37%
2569	Central Oregon Intergovernmental Council	18.25%	16.62%	21.89%	20.28%	18.83%	24.35%
2563	Central Oregon Irrigation District	27.46%	25.83%	31.10%	26.59%	25.14%	30.66%
2567	Charleston Rural Fire Protection District	34.58%	25.03%	30.30%	34.32%	24.85%	30.37%
2699	Chetco Library Board	29.89%	24.35%	29.62%	29.56%	24.33%	29.85%
2745	Clackamas County Fire District	31.36%	22.56%	27.83%	33.00%	24.25%	29.77%
2761	Clackamas River Water	26.56%	24.38%	29.65%	26.33%	24.35%	29.87%
2538	Clackamas Vector Control	30.20%	26.10%	31.37%	29.10%	25.52%	31.04%
2707	Clatskanie Library	28.89%	24.79%	30.06%	28.18%	24.60%	30.12%
2526	Clatskanie PUD	22.32%	20.69%	25.96%	22.27%	20.82%	26.34%
2588	Clatskanie Rural Fire Protection District	35.14%	24.44%	29.71%	34.69%	24.45%	29.97%
2617	Clean Water Services	20.81%	18.01%	23.28%	24.09%	21.81%	27.33%
2681	Cloverdale Rural Fire Protection District	35.67%	24.46%	29.73%	28.00%	24.42%	29.94%
2801	Coburg Rural Fire Protection District	33.53%	23.82%	29.09%	34.23%	24.76%	30.28%
2649	Colton Fire Department	36.24%	25.03%	30.30%	28.43%	24.85%	30.37%
2671	Columbia 911 Communications District	25.68%	24.05%	29.32%	25.56%	24.11%	29.63%
2687	Columbia Drainage Vector Control District	28.72%	27.09%	32.36%	30.00%	28.55%	34.07%
2528	Columbia River Fire & Rescue	31.57%	21.65%	26.92%	28.73%	19.26%	24.78%
2612	Community Services Consortium	26.10%	24.23%	29.50%	25.86%	24.18%	29.70%
2860	Coos County Airport District	29.16%	24.04%	29.31%	28.46%	23.38%	28.90%
2806	Corbett Fire District No. 14	28.44%	24.34%	29.61%	27.86%	24.28%	29.80%
2603	Corbett Water District	28.56%	24.46%	29.73%	28.00%	24.42%	29.94%
2545	Council of Governments	29.24%	24.46%	29.73%	29.77%	24.41%	29.93%
2834	Crescent Rural Fire Protection District	34.52%	24.97%	30.24%	34.26%	24.79%	30.31%
2844	Crook County Rural Fire Protection District #1	32.74%	24.42%	29.69%	32.64%	24.39%	29.91%
2647	Crooked River Ranch Rural Fire Protection District	27.68%	23.58%	28.85%	27.45%	23.87%	29.39%
2571	Crystal Springs Water District	26.34%	24.71%	29.98%	26.12%	24.67%	30.19%
2718	Curry Library	21.84%	17.74%	23.01%	21.06%	17.48%	23.00%

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SLGRP (Default Tier One/Tier Two Rates)							
Special Districts							
2576	Depoe Bay Rural Fire Protection District	28.48%	24.38%	29.65%	27.93%	24.35%	29.87%
2642	Dexter Rural Fire Protection District	28.56%	24.46%	29.73%	28.00%	24.42%	29.94%
2557	Estacada Fire Department	34.01%	24.46%	29.73%	30.14%	20.67%	26.19%
2132	Eugene Water & Electric Board	22.76%	20.70%	25.97%	23.33%	21.58%	27.10%
2798	Fairview Water District	28.05%	23.95%	29.22%	28.00%	24.42%	29.94%
2789	Farmers Irrigation District	22.73%	19.09%	24.36%	19.83%	18.38%	23.90%
2824	Glide Fire Department	28.50%	24.40%	29.67%	27.89%	24.31%	29.83%
2511	Grants Pass Irrigation District	29.03%	24.93%	30.20%	28.45%	24.87%	30.39%
2784	Greater St. Helens Aquatic District	23.79%	22.16%	27.43%	24.85%	23.40%	28.92%
2855	Harney Hospital	24.81%	23.04%	28.31%	24.57%	22.70%	28.22%
2819	Harrisburg Fire-Rescue	28.40%	24.30%	29.57%	27.89%	24.31%	29.83%
2838	High Desert Parks & Recreation District	28.59%	24.49%	29.76%	28.02%	24.44%	29.96%
2519	Home Forward	26.90%	24.08%	29.35%	27.07%	24.76%	30.28%
2607	Hoodland Fire District #74	33.23%	23.68%	28.95%	33.49%	24.02%	29.54%
2510	Horsefly Irrigation District	29.13%	25.03%	30.30%	28.43%	24.85%	30.37%
2773	Housing Authority of Jackson County	24.86%	23.00%	28.27%	24.81%	23.12%	28.64%
2829	Hubbard Rural Fire Protection District	29.13%	25.03%	30.30%	28.43%	24.85%	30.37%
2886	Idanha-Detroit Rural Fire Protection District	34.58%	25.03%	30.30%	34.32%	24.85%	30.37%
2564	Illinois Valley Fire District	32.40%	22.85%	28.12%	32.60%	23.13%	28.65%
2549	Jackson County Fire District #1	30.21%	21.99%	27.26%	31.39%	21.92%	27.44%
2715	Jackson County Fire District #3	30.32%	21.05%	26.32%	30.59%	21.71%	27.23%
2620	Jackson County Fire District #4	29.13%	25.03%	30.30%	28.43%	24.85%	30.37%
2541	Jackson County Vector Control District	24.87%	20.77%	26.04%	28.36%	24.78%	30.30%
2846	Jefferson County Library District	25.47%	23.84%	29.11%	27.29%	23.71%	29.23%
2561	Jefferson Rural Fire Protection District	34.75%	25.03%	30.30%	34.52%	24.85%	30.37%
2763	Junction City Fire Department	26.66%	25.03%	30.30%	26.30%	24.85%	30.37%
2559	Keizer Fire Department	34.10%	23.97%	29.24%	34.68%	24.48%	30.00%
2710	Klamath County Emergency Communications District	27.21%	23.11%	28.38%	27.19%	23.61%	29.13%
2721	Klamath Housing Authority	28.03%	23.93%	29.20%	28.43%	24.85%	30.37%
2624	Klamath Vector Control	29.89%	25.79%	31.06%	28.86%	25.28%	30.80%
2579	La Pine Rural Fire Protection District	33.36%	23.57%	28.84%	32.93%	23.46%	28.98%
2768	Lake County Library District	30.66%	25.12%	30.39%	30.48%	25.25%	30.77%
2522	Lane Council of Governments	28.52%	24.87%	30.14%	27.91%	24.75%	30.27%
2883	Lane Fire Authority	32.99%	23.90%	29.17%	31.90%	23.83%	29.35%
2849	Lebanon Aquatic District	26.23%	24.62%	29.89%	27.72%	24.14%	29.66%
2705	Lebanon Fire District	34.10%	23.62%	28.89%	32.95%	23.08%	28.60%
2753	Linn-Benton Housing Authority	24.49%	21.94%	27.21%	22.33%	20.54%	26.06%

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Employer Number	Employer Name	Net Employer Contribution Rate 7/1/25 - 6/30/27			Net Employer Contribution Rate 7/1/27 - 6/30/29		
		Tier One / Tier Two Payroll (reflects 2.40% member redirect offset)	OPSRP General Service Payroll (reflects 0.65% member redirect offset)	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 offset)	OPSRP Police and Fire Payroll
SLGRP (Default Tier One/Tier Two Rates)							
Special Districts							
2700	Lowell Rural Fire Protection District	31.95%	22.40%	27.67%	30.50%	21.03%	26.55%
2823	Lyons Fire District	26.66%	25.03%	30.30%	28.43%	24.85%	30.37%
2580	Marion County Fire District #1	35.19%	25.46%	30.73%	34.35%	24.88%	30.40%
2598	Marion County Housing Authority	12.48%	10.85%	16.12%	12.01%	10.56%	16.08%
2628	McKenzie Fire and Rescue	32.32%	22.77%	28.04%	26.83%	23.25%	28.77%
2405	McMinnville Fire District	N/A	N/A	N/A	32.04%	24.42%	29.94%
2135	McMinnville Water & Light Department	26.40%	24.46%	29.73%	26.18%	24.42%	29.94%
2592	Medford Irrigation District	25.65%	24.02%	29.29%	25.33%	23.88%	29.40%
2837	METCOM	26.28%	22.43%	27.70%	24.64%	23.19%	28.71%
2594	Metro	24.94%	22.27%	27.54%	26.58%	24.25%	29.77%
2663	Metropolitan Area Communications Commission	28.04%	23.94%	29.21%	27.37%	23.79%	29.31%
2811	Mid-Columbia Center For Living	27.01%	24.53%	29.80%	26.77%	24.44%	29.96%
2853	Mill City Rural Fire Protection District	0.00%	0.00%	0.00%	28.43%	24.85%	30.37%
2752	Mist-Birkenfeld Rural Fire Protection District	26.67%	22.57%	27.84%	23.49%	19.91%	25.43%
2758	Mohawk Valley Rural Fire District	28.56%	24.46%	29.73%	28.00%	24.42%	29.94%
2568	Molalla Rural Fire Protection District #73	34.34%	24.79%	30.06%	34.07%	24.60%	30.12%
2555	Monroe Fire Department	29.13%	25.03%	30.30%	28.43%	24.85%	30.37%
2873	Mosier Fire District	22.66%	18.56%	23.83%	7.71%	4.13%	9.65%
2869	Nehalem Bay Fire & Rescue	29.13%	25.03%	30.30%	28.43%	24.85%	30.37%
2858	Nesika Beach-Ophir Water District	28.72%	24.62%	29.89%	27.65%	24.07%	29.59%
2716	Neskowin Water District	28.55%	24.45%	29.72%	28.00%	24.42%	29.94%
2674	Nestucca Rural Fire District	35.71%	24.46%	29.73%	35.48%	24.42%	29.94%
2818	Netarts Water District	28.56%	24.46%	29.73%	28.00%	24.42%	29.94%
2830	Netarts-Oceanside Rural Fire Protection District	28.39%	24.29%	29.56%	27.79%	24.21%	29.73%
2604	Netarts-Oceanside Sanitary District	23.33%	21.70%	26.97%	23.80%	22.35%	27.87%
2899	New Carlton Fire District	26.66%	25.03%	30.30%	26.29%	24.85%	30.37%
2781	North Bend Coos-Curry Housing Authority	32.74%	28.64%	33.91%	31.07%	27.49%	33.01%
2884	North Central Public Health District	30.57%	25.03%	30.30%	30.08%	24.85%	30.37%
2638	North Douglas County Fire and EMS	29.13%	25.03%	30.30%	28.43%	24.85%	30.37%
2406	North Gilliam County Rural Fire Protection District	N/A	N/A	N/A	28.43%	24.85%	30.37%
2793	North Lincoln Fire & Rescue District #1	34.58%	25.03%	30.30%	34.32%	24.85%	30.37%
2839	North Morrow Vector Control District	26.14%	24.51%	29.78%	25.90%	24.45%	29.97%
2792	North Wasco County Parks and Recreation District	28.56%	24.46%	29.73%	28.00%	24.42%	29.94%
2825	Northern Oregon Corrections	27.56%	22.24%	27.51%	27.21%	22.01%	27.53%
2657	Northwest Senior & Disability Services	26.81%	23.99%	29.26%	26.65%	24.39%	29.91%
2888	Oak Lodge Water Services District	22.50%	19.21%	24.48%	20.41%	18.96%	24.48%
2852	Ochoco Irrigation District	26.78%	21.24%	26.51%	27.84%	22.61%	28.13%

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SLGRP (Default Tier One/Tier Two Rates)							
Special Districts							
2816	Odell Sanitary District	26.35%	24.72%	29.99%	25.92%	24.47%	29.99%
2880	Oregon Health & Science University	23.39%	20.16%	25.43%	25.37%	22.56%	28.08%
2531	Oregon School Boards Association	29.56%	25.08%	30.35%	28.48%	24.90%	30.42%
2774	Oregon Trail Library District	26.00%	24.38%	29.65%	25.83%	24.38%	29.90%
2684	Parkdale Fire District	34.67%	25.12%	30.39%	34.49%	25.02%	30.54%
2694	Philomath Fire Department	28.50%	24.40%	29.67%	28.00%	24.42%	29.94%
2408	Pleasant Hill Goshen Rural Fire Protection District	29.13%	25.03%	30.30%	28.43%	24.85%	30.37%
2513	Port of Coos Bay	25.72%	24.09%	29.36%	26.63%	23.05%	28.57%
2741	Port of Garibaldi	28.53%	24.43%	29.70%	27.75%	24.17%	29.69%
2625	Port of Newport	26.66%	25.03%	30.30%	26.30%	24.85%	30.37%
2512	Port of Portland	21.63%	17.32%	22.59%	26.02%	22.05%	27.57%
2501	Port of The Dalles	16.55%	14.92%	20.19%	19.54%	18.09%	23.61%
2713	Port of Tillamook Bay	25.21%	23.58%	28.85%	24.79%	23.34%	28.86%
2673	Port Orford Library	26.09%	24.46%	29.73%	25.87%	24.42%	29.94%
2542	Rainbow Water District	30.89%	25.35%	30.62%	30.37%	25.14%	30.66%
2776	Rainier Cemetery District	17.97%	13.87%	19.14%	8.47%	4.89%	10.41%
2590	Redmond Fire & Rescue	32.70%	23.00%	28.27%	33.07%	23.60%	29.12%
2585	Rogue River Valley Irrigation District	26.19%	24.56%	29.83%	25.72%	24.27%	29.79%
2669	Roseburg Urban Sanitary Authority	26.67%	22.96%	28.23%	26.40%	23.16%	28.68%
2802	Rural Road Assessment District #3	28.63%	24.53%	29.80%	28.07%	24.49%	30.01%
2709	Scappoose Public Library	28.34%	24.24%	29.51%	27.86%	24.28%	29.80%
2739	Scappoose Rural Fire Protection District	33.16%	24.33%	29.60%	33.82%	24.35%	29.87%
2605	Scio Fire District	36.22%	25.03%	30.30%	35.80%	24.85%	30.37%
2786	Seal Rock Rural Fire Protection District	35.67%	24.46%	29.73%	35.35%	24.42%	29.94%
2734	Seal Rock Water District	26.00%	23.32%	28.59%	26.66%	24.14%	29.66%
2630	Sheridan Fire District	32.09%	25.03%	30.30%	31.71%	24.85%	30.37%
2790	Silver Falls Library District	24.88%	20.97%	26.24%	24.53%	20.87%	26.39%
2659	Silverton Fire District	34.03%	23.37%	28.64%	34.89%	24.42%	29.94%
2701	Sisters-Camp Sherman Rural Fire Protection District	14.02%	7.68%	12.95%	19.46%	12.52%	18.04%
2692	Siuslaw Public Library	25.32%	23.69%	28.96%	25.28%	23.83%	29.35%
2599	South Suburban Sanitary District	17.08%	13.48%	18.75%	17.51%	14.21%	19.73%
2766	Southwest Lincoln County Water PUD	29.39%	23.85%	29.12%	29.25%	24.02%	29.54%
2696	Stayton Fire District	32.99%	25.03%	30.30%	34.82%	24.85%	30.37%
2799	Sublimity Fire District	25.14%	23.51%	28.78%	25.22%	23.77%	29.29%
2641	Suburban East Salem Water District	26.83%	23.16%	28.43%	27.17%	23.69%	29.21%
2857	Sunriver Service District	31.01%	21.46%	26.73%	33.08%	23.61%	29.13%
2810	Sutherlin Water Control District	27.87%	23.77%	29.04%	27.33%	23.75%	29.27%

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SLGRP (Default Tier One/Tier Two Rates)							
Special Districts							
2847	Sweet Home Fire and Ambulance District	33.71%	24.15%	29.42%	33.89%	24.42%	29.94%
2582	Talent Irrigation District	30.40%	24.86%	30.13%	30.05%	24.82%	30.34%
2553	Tangent Rural Fire Protection District	29.13%	25.03%	30.30%	28.43%	24.85%	30.37%
2626	Tillamook People's Utility District	27.19%	24.32%	29.59%	27.11%	24.42%	29.94%
2864	Tri City Joint Water & Sanitary Authority	27.43%	23.33%	28.60%	27.12%	23.54%	29.06%
2660	Tualatin Valley Fire & Rescue	32.01%	22.83%	28.10%	32.09%	22.96%	28.48%
2587	Tualatin Valley Irrigation District	25.55%	23.92%	29.19%	25.64%	24.19%	29.71%
2842	Tualatin Valley Water District	19.16%	16.99%	22.26%	20.21%	18.21%	23.73%
2772	Umatilla County Soil & Water District	24.13%	20.03%	25.30%	25.19%	21.61%	27.13%
2732	Umatilla County Special Library District	25.70%	22.39%	27.66%	26.70%	23.41%	28.93%
2653	Umatilla Fire Department	36.24%	25.03%	30.30%	28.43%	24.85%	30.37%
2407	Urban Flood Safety & Water Quality District	N/A	N/A	N/A	25.95%	24.50%	30.02%
2826	Wasco County Soil-Water Conservation District	25.52%	23.89%	29.16%	25.32%	23.87%	29.39%
2695	Washington County Consolidated Communications Agency	26.75%	24.82%	30.09%	26.50%	24.71%	30.23%
2540	West Extension Irrigation District	21.81%	20.18%	25.45%	25.76%	24.31%	29.83%
2867	West Multnomah Soil and Water Conservation District	26.35%	24.72%	29.99%	25.99%	24.54%	30.06%
2589	West Slope Water District	30.57%	25.03%	30.30%	30.08%	24.85%	30.37%
2606	West Valley Housing Authority	24.93%	22.58%	27.85%	21.20%	18.90%	24.42%
2895	Western Lane Fire and EMS Authority	28.45%	22.73%	28.00%	29.21%	22.07%	27.59%
2817	Wickiup Water District	28.55%	24.45%	29.72%	27.95%	24.37%	29.89%
2552	Winston-Dillard Fire District	42.31%	32.21%	37.48%	71.09%	61.62%	67.14%
2600	Winston-Dillard Water District	25.54%	23.91%	29.18%	25.77%	24.32%	29.84%
2676	Woodburn Fire District	36.20%	26.33%	31.60%	34.33%	24.86%	30.38%
2562	WyEast Fire District	34.01%	24.46%	29.73%	33.89%	24.42%	29.94%
2843	Yachats Rural Fire Protection District	35.71%	24.50%	29.77%	34.98%	24.04%	29.56%
2726	Yamhill Communications Agency	29.94%	24.40%	29.67%	29.59%	24.36%	29.88%
State (excluding Agency specific side accounts)							
1000	State Agencies	25.98%	21.94%	27.21%	28.67%	25.14%	30.66%