

DRS Pension Contribution Rate Table

This is supplemental information for use in the district's 2025–2026 Pension note to the Financial Statement. This table was updated on September 1, 2026, and was compared to the contribution rates-tables available on the DRS website [here](#). Please review the DRS website for more information.

A version of the following table is included in the Pension Note template. The applicable information shown below should be included in your pension note. The contribution rates shown are from the effective date. While DRS has not reported an end date for these rates, districts should include their fiscal year end date in the "Through this date" column.

Pension Contribution Rate Table					
	From this date	Through this date	Member rate	Employer rate	
PERS 1	7/1/2025		6.00%	5.58%	1
TRS 1	9/1/2025		6.00%	7.74%	1
TRS 2	9/1/2025		7.54%	7.74%	1
TRS 3	9/1/2025		*	7.74%	1
SERS 2	9/1/2025		6.87%	7.07%	1
SERS 3	9/1/2025		*	7.07%	**
Note 1 The DRS administrative rate of .0020 is included in the employer rate.					
* Variable from 5% to 15% based on rate selected by the member.					
** Defined benefit portion only.					
PERS 2/3 is not applicable to school districts					
PERS 2	7/1/2025		5.38%	5.58%	1
PERS 3	7/1/2025		*	5.58%	**

