

EMPLOYER CONTRIBUTION RATES — FISCAL YEAR 2025-26

The following table shows the development of employer contribution rates for 2025-26.

	State Miscellaneous	State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol
Employer Contribution Amount					
Normal Cost	\$ 1,752,125,776	\$ 93,446,115	\$ 345,093,487	\$ 829,708,505	\$ 191,773,692
Payment on the Unfunded Liability	3,763,329,313	100,019,639	273,581,300	1,384,108,682	550,992,294
Total Employer Contribution Amount	\$5,515,455,089	\$193,465,754	\$618,674,787	\$2,213,817,187	\$742,765,986
Projected Payroll	\$ 17,609,304,278	\$ 941,997,123	\$ 2,854,371,269	\$ 4,484,910,842	\$ 1,071,960,267
Employer Contribution (as a percent of payroll)					
Normal Cost	9.95%	9.92%	12.09%	18.50%	17.89%
Payment on the Unfunded Liability	21.37%	10.62%	9.58%	30.86%	51.40%
Total Employer Contribution Rate	31.32%	20.54%	21.67%	49.36%	69.29%

The following table shows the change in total employer rates from 2024-25 to 2025-26.

	State Miscellaneous	State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol
2024-25 Employer Rates	31.39%	20.18%	22.03%	48.09%	69.89%
Effect of:					
Elimination of Amortization Bases	0.00%	0.00%	0.04%	0.00%	0.26%
Progression of Amortization Bases and Change in Payroll	(0.14%)	0.44%	0.02%	1.04%	(1.28%)
(Gain)/Loss	(0.41%)	(0.45%)	(0.64%)	(1.25%)	1.45%
Risk Mitigation	0.00%	0.00%	0.00%	0.00%	0.00%
Change in Assumptions	0.00%	0.00%	0.00%	0.00%	0.00%
Change in Member Contribution Rates	0.03%	0.00%	0.00%	0.00%	(0.93%)
FY 2024-25 Contribution Reduction from Supplemental Pension Payments	0.47%	0.50%	0.39%	1.72%	0.00%
Budget Act Additional Contribution	(0.02%)	(0.13%)	(0.17%)	(0.24%)	(0.10%)
2025-26 Employer Rates	31.32%	20.54%	21.67%	49.36%	69.29%

BUDGETED STATE EMPLOYER CONTRIBUTION RATES FOR 2025-26

Plan	Actuarially Determined Employer Contribution for FY 2025-26	Actuarially Determined Employer Contribution Rate for FY 2025-26	Total Contribution for FY 2025-26 (Includes Budget Act Additional Contributions) ¹	Total Contribution Rate for FY 2025-26 (Budget Act Contribution Rate) ¹
State Miscellaneous	\$ 5,515,455,089	31.32%	\$5,533,064,393	31.42%
State Industrial	193,465,754	20.54%	201,755,329	21.42%
State Safety	618,674,787	21.67%	652,356,368	22.85%
State Peace Officers & Firefighters	2,213,817,187	49.36%	2,287,818,216	51.01%
California Highway Patrol	742,765,986	69.29%	756,915,862	70.61%
Total	\$9,284,178,803		\$9,431,910,168	

Note that the payroll used to calculate the expected dollar contributions is the payroll used in the valuation as of June 30, 2024 incorporating two years of payroll growth using the payroll growth assumption of 2.80%. To the extent that payroll in 2025-26 is different than the projected payroll, the actual contribution amounts will be different than the expected contributions shown in the table above.

¹ Reflects additional contributions under G.C. section 20683.2.