

## EMPLOYER CONTRIBUTION RATES — FISCAL YEAR 2026-27

The following table shows the development of employer contribution rates for 2026-27.

	State Miscellaneous	State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol
Employer Contribution Amount					
Normal Cost	\$ 1,973,777,584	\$ 96,432,763	\$ 375,186,118	\$ 910,754,698	\$ 205,968,619
Payment on the Unfunded Liability	3,965,534,070	102,926,108	284,744,147	1,423,177,663	535,365,068
<b>Total Employer Contribution Amount</b>	<b>\$5,939,311,654</b>	<b>\$199,358,871</b>	<b>\$659,930,265</b>	<b>\$2,333,932,361</b>	<b>\$741,333,687</b>
Projected Payroll	\$ 18,797,881,754	\$ 977,029,008	\$ 3,055,261,548	\$ 4,763,361,390	\$ 1,161,695,537
Employer Contribution (as a percent of payroll)					
Normal Cost	10.50%	9.87%	12.28%	19.12%	17.73%
Payment on the Unfunded Liability	21.10%	10.53%	9.32%	29.88%	46.08%
<b>Total Employer Contribution Rate</b>	<b>31.60%</b>	<b>20.40%</b>	<b>21.60%</b>	<b>49.00%</b>	<b>63.81%</b>

The following table shows the change in total employer rates from 2025-26 to 2026-27.

	State Miscellaneous	State Industrial	State Safety	State Peace Officers and Firefighters	California Highway Patrol
2025-26 Employer Rates	31.32%	20.54%	21.67%	49.36%	69.29%
Effect of:					
Elimination of Amortization Bases	0.00%	0.00%	0.00%	0.00%	(2.17%)
Progression of Amortization Bases and Change in Payroll	0.22%	0.21%	0.21%	0.35%	(1.78%)
(Gain)/Loss	(0.66%)	(0.72%)	(0.88%)	(1.38%)	(2.67%)
Risk Mitigation	0.00%	0.00%	0.00%	0.00%	0.00%
Change in Assumptions	1.44%	0.50%	1.04%	1.67%	1.44%
Change in Member Contribution Rates	0.00%	0.00%	0.00%	0.00%	0.00%
Budget Act Additional Contribution	(0.01%)	(0.06%)	(0.09%)	(0.12%)	(0.10%)
2026-27 Employer Rates	31.60%	20.40%	21.60%	49.00%	63.81%

## BUDGETED STATE EMPLOYER CONTRIBUTION RATES FOR 2026-27

Plan	Actuarially Determined Employer Contribution for FY 2026-27	Actuarially Determined Employer Contribution Rate for FY 2026-27	Total Contribution for FY 2026-27 (Includes Budget Act Additional Contributions) <sup>1</sup>	Total Contribution Rate for FY 2026-27 (Budget Act Contribution Rate) <sup>1</sup>
State Miscellaneous	\$ 5,939,311,654	31.60%	\$5,958,109,536	31.70%
State Industrial	199,358,871	20.40%	207,956,726	21.28%
State Safety	659,930,265	21.60%	695,982,351	22.78%
State Peace Officers & Firefighters	2,333,932,361	49.00%	2,412,527,824	50.65%
California Highway Patrol	741,333,687	63.81%	756,668,068	65.13%
<b>Total</b>	<b>\$9,873,866,838</b>		<b>\$10,031,244,505</b>	

Note that the payroll used to calculate the expected dollar contributions is the payroll used in the valuation as of June 30, 2025 incorporating two years of payroll growth using the payroll growth assumption of 3.00%. To the extent that payroll in 2026-27 is different than the projected payroll, the actual contribution amounts will be different than the expected contributions shown in the table above.

<sup>1</sup> Reflects additional contributions under G.C. section 20683.2.