



District Business and Advisory Services

Bulletin: 26-030

Date: June 12, 2026

To: District Directors of Fiscal Services
 District Human Resources and Payroll Managers
 District Human Resources and Payroll Personnel
 Charter School Administrators

From: Susan Ady, Director - District Business Services
 Nghia Do, Advisor - District Business Services

Re: Fiscal Year 2026-27 Retirement and Unemployment Insurance (UI) Contribution Rate Changes

For fiscal year 2026-27, the employer contribution rate of the California Public Employees’ Retirement System (CalPERS) will decrease to 26.40% effective **July 1, 2026**, and the employer contribution rates of California State Teachers’ Retirement System (CalSTRS) will remain the same as fiscal year 2025-26. The schedule of changes in contribution rates is shown in the table below. New rates will be updated in the Quintessential School System (QSS) County Tax Table on July 11, 2026, for use in fiscal year 2026-27 reporting.

CalPERS	2025-26 Contribution Rates	2026-27 Contribution Rates
Employer	26.81%	26.40%
Public Employees' Pension Reform Act (PEPRA) Member <i>(Members hired on/after January 1, 2013)</i>	8.00%	8.00%
Classic Member <i>(Members hired before January 1, 2013)</i>	7.00%	7.00%
CalSTRS	2025-26 Contribution Rates	2026-27 Contribution Rates
Employer - Defined Benefit (DB) Program	19.10%	19.10%
2% at 62 Member - DB Program <i>(Members hired on/after January 1, 2013)</i>	10.205%	10.205%
2% at 60 Member - DB Program <i>(Members hired before January 1, 2013)</i>	10.25%	10.25%
Employer - DBS Program	8.25%	8.25%
2% at 62 Member - DB Program <i>(Members hired on/after January 1, 2013)</i>	9.00%	9.00%
2% at 60 Member - DB Program <i>(Members hired before January 1, 2013)</i>	8.00%	8.00%
Employer - Reduced Workload Program (RWP)	19.10%	19.10%
Employer - Elected Officials of Employee Organization	19.10%	19.10%

Also, the FY 2026-27 Unemployment Insurance (UI) contribution rate will remain at 0.05% effective July 1, 2026.
Please distribute this memo within your District as deemed appropriate.