

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 (Pre-SB 822) 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/13 - 6/30/15			
		Tier 1/	Tier 2	OPSRP	OPSRP	Tier 1/	Tier 2	OPSRP
		Payroll	Payroll	General Service Payroll	Police and Fire Payroll	Payroll	Payroll	General Service Payroll
Independent Employers								

City								
2167	City of Athena	6.67%		5.39%	8.12%	6.15%	4.87%	7.60%
2106	City of Beaverton	14.36%		9.64%	12.37%	11.36%	6.64%	9.37%
2107	City of Bend	16.72%		10.79%	13.52%	13.04%	7.11%	9.84%
2149	City of Canyonville	15.28%		10.69%	13.42%	10.88%	6.29%	9.02%
2186	City of Chiloquin	10.06%		2.66%	5.39%	7.56%	0.49%	2.89%
2162	City of Clatskanie	15.40%		10.86%	13.59%	12.40%	7.86%	10.59%
2152	City of Coos Bay	16.71%		9.51%	12.24%	13.71%	6.51%	9.24%
2165	City of Cornelius	12.39%		8.91%	11.64%	9.39%	5.91%	8.64%
2127	City of Cottage Grove	17.24%		14.95%	17.68%	14.24%	11.95%	14.68%
2257	City of Culver	15.15%		17.24%	19.97%	10.75%	12.84%	15.57%
2262	City of Dufur	19.08%		13.41%	16.14%	15.48%	9.81%	12.54%
2282	City of Eagle Point	14.97%		6.85%	9.58%	11.67%	3.55%	6.28%
2111	City of Eugene	17.10%		12.26%	14.99%	14.10%	9.26%	11.99%
2248	City of Fossil	9.15%		9.60%	12.33%	6.15%	6.60%	9.33%
2309	City of Gearhart	12.45%		2.65%	5.38%	9.45%	0.49%	2.38%
2264	City of Gervais	13.79%		7.71%	10.44%	10.79%	4.71%	7.44%
2250	City of Gold Beach	18.02%		11.50%	14.23%	15.52%	9.00%	11.73%
2113	City of Grants Pass	21.96%		15.74%	18.47%	17.65%	11.43%	14.16%
2114	City of Gresham	11.92%		6.02%	8.75%	8.92%	3.02%	5.75%
2210	City of Helix	10.39%		5.36%	8.09%	7.89%	2.86%	5.59%
2115	City of Hillsboro	15.61%		10.82%	13.55%	12.61%	7.82%	10.55%
2222	City of Jacksonville	14.82%		9.72%	12.45%	11.82%	6.72%	9.45%
2232	City of Joseph	18.19%		14.72%	17.45%	13.99%	10.52%	13.25%
2279	City of Keizer	13.69%		5.19%	7.92%	10.69%	2.19%	4.92%
2283	City of Maupin	8.98%		7.77%	10.50%	6.20%	4.99%	7.72%
2246	City of Merrill	7.21%		3.39%	6.12%	6.15%	2.33%	5.06%
2195	City of Metolius	6.15%		1.15%	3.88%	6.15%	1.15%	3.88%
2290	City of Molalla	11.14%		6.73%	9.46%	8.64%	4.23%	6.96%
2174	City of Mt Angel	10.85%		8.14%	10.87%	8.35%	5.64%	8.37%
2118	City of Ontario	23.10%		18.44%	21.17%	18.70%	14.04%	16.77%
2215	City of Powers	9.06%		4.41%	7.14%	6.56%	1.91%	4.64%
2218	City of Prairie City	12.45%		9.46%	12.19%	9.45%	6.46%	9.19%
2146	City of Prineville	14.17%		8.33%	11.06%	11.17%	5.33%	8.06%
2297	City of Rainier	12.45%		6.62%	9.35%	9.45%	3.62%	6.35%
2101	City of Salem	19.06%		14.68%	17.41%	14.66%	10.28%	13.01%
2219	City of Sheridan	11.13%		7.16%	9.89%	8.13%	4.16%	6.89%
2213	City of Stanfield	6.15%		0.49%	0.72%	6.15%	0.49%	0.72%
2129	City of Sweet Home	6.15%		0.49%	0.49%	6.15%	0.49%	0.49%
2261	City of Waldport	10.09%		5.34%	8.07%	7.59%	2.84%	5.57%

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 (Pre-SB 822) 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/13 - 6/30/15		
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll
Independent Employers							
City							
2265	City of Westfir	6.15%	1.19%	3.92%	6.15%	1.19%	3.92%
2206	City of Weston	9.15%	2.03%	4.76%	6.15%	0.49%	1.76%
2189	City of Willamina	6.15%	0.49%	2.88%	6.15%	0.49%	2.88%
2253	Town of Butte Falls	6.15%	6.70%	9.43%	6.15%	6.70%	9.43%
County							
2001	Clackamas County	19.09%	14.97%	17.70%	15.49%	11.37%	14.10%
2002	Curry County	17.79%	14.66%	17.39%	14.79%	11.66%	14.39%
2003	Douglas County	26.76%	24.36%	27.09%	22.36%	19.96%	22.69%
2006	Jefferson County	15.81%	11.03%	13.76%	12.81%	8.03%	10.76%
2008	Lane County	14.71%	11.56%	14.29%	11.71%	8.56%	11.29%
2014	Linn County	18.06%	16.23%	18.96%	15.56%	13.73%	16.46%
2039	Malheur County	14.64%	10.32%	13.05%	11.64%	7.32%	10.05%
2037	Polk County	17.33%	12.14%	14.87%	13.73%	8.54%	11.27%
2050	Wallowa County	12.22%	7.84%	10.57%	9.22%	4.84%	7.57%
2015	Yamhill County	12.45%	6.05%	8.78%	9.45%	3.05%	5.78%
Special Districts							
2664	Applegate Valley Rural Fire Protection District #9	14.23%	6.54%	9.27%	11.73%	4.04%	6.77%
2702	Banks Fire District #13	17.88%	9.85%	12.58%	14.88%	6.85%	9.58%
2596	Bend Parks & Recreation	12.05%	9.38%	12.11%	9.05%	6.38%	9.11%
2648	Black Butte Ranch Rural Fire Protection District	12.45%	0.49%	2.44%	9.45%	0.49%	0.49%
2833	Boardman Rural Fire Protection District	18.67%	7.35%	10.08%	16.17%	4.85%	7.58%
2779	Brownsville Rural Fire Protection District	16.78%	7.42%	10.15%	13.78%	4.42%	7.15%
2569	Central Oregon Intergovernmental Council	13.05%	9.24%	11.97%	10.44%	6.63%	9.36%
2678	Central Oregon Regional Housing Authority	6.15%	5.22%	7.95%	6.15%	5.22%	7.95%
2645	Chiloquin Agency Lake Rural Fire Protection District	13.75%	11.70%	14.43%	11.25%	9.20%	11.93%
2518	Clackamas County Housing Authority	17.24%	14.59%	17.32%	14.24%	11.59%	14.32%
2870	Clackamas River Water Providers	8.51%	7.07%	9.80%	6.15%	4.71%	7.44%
2679	Columbia River Public Utility District	12.78%	10.99%	13.72%	10.28%	8.49%	11.22%
2828	Deschutes Public Library District	12.12%	8.52%	11.25%	9.62%	6.02%	8.75%
2527	Deschutes Valley Water District	18.43%	18.38%	21.11%	15.93%	15.88%	18.61%
2729	Douglas County Fire District #2	23.55%	13.39%	16.12%	19.15%	8.99%	11.72%
2743	Douglas Soil & Water Conservation District	8.27%	8.63%	11.36%	6.15%	6.51%	9.24%
2529	East Fork Irrigation District	10.98%	9.43%	12.16%	8.48%	6.93%	9.66%
2618	Estacada Cemetery District	6.15%	1.66%	4.39%	6.15%	1.66%	4.39%
2132	Eugene Water & Electric Board	26.65%	24.83%	27.56%	23.55%	21.73%	24.46%
2623	Evans Valley Fire District #6	6.15%	0.49%	0.49%	6.15%	0.49%	0.49%
2785	Fern Ridge Community Library	13.63%	3.09%	5.82%	10.63%	0.49%	2.82%
2608	Gaston Rural Fire Protection District	14.65%	7.87%	10.60%	11.65%	4.87%	7.60%
2698	Halsey Shedd Rural Fire Protection District	6.15%	0.49%	1.67%	6.15%	0.49%	1.67%

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 (Pre-SB 822) 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/13 - 6/30/15			
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll
Independent Employers								
Special Districts								
2771	Harbor Water PUD	8.81%		4.82%	7.55%	6.31%	2.32%	5.05%
2815	Hermiston Rural Fire Protection District	15.80%		9.06%	11.79%	13.30%	6.56%	9.29%
2717	Ice Fountain Water District	12.45%		8.08%	10.81%	9.45%	5.08%	7.81%
2556	Jackson County Fire District #5	20.13%		11.40%	14.13%	16.37%	7.64%	10.37%
2575	Jefferson County Rural Fire Protection District #1	13.30%		12.45%	15.18%	10.80%	9.95%	12.68%
2841	Jefferson County Soil & Water Conservation District	7.18%		6.48%	9.21%	6.15%	5.45%	8.18%
2646	Keno Rural Fire Protection District	22.22%		10.82%	13.55%	18.64%	7.24%	9.97%
2515	Klamath County Fire District #1	22.89%		12.68%	15.41%	18.49%	8.28%	11.01%
2760	Knappa Svensen Burnside Rural Fire Protection District	11.60%		5.31%	8.04%	9.10%	2.81%	5.54%
2644	Lakeside Water District	18.45%		14.71%	17.44%	14.05%	10.31%	13.04%
2565	Lane Rural Fire/Rescue	21.11%		13.41%	16.14%	16.71%	9.01%	11.74%
2521	League of Oregon Cities	15.38%		11.71%	14.44%	11.33%	7.66%	10.39%
2597	Mapleton Water District	15.72%		9.86%	12.59%	13.22%	7.36%	10.09%
2782	Millington Rural Fire Protection District	6.15%		0.49%	0.49%	6.15%	0.49%	0.49%
2708	Milton-Freewater Cemetery District #3	38.54%		32.55%	35.28%	34.14%	28.15%	30.88%
2873	Mosier Fire District	11.69%		7.04%	9.77%	9.19%	4.54%	7.27%
2861	Mt Angel Fire District	9.38%		4.73%	7.46%	6.88%	2.23%	4.96%
2724	Nehalem Bay Wastewater Agency	6.18%		12.24%	14.97%	6.15%	12.21%	14.94%
2740	Neskowin Regional Sanitary Authority	10.64%		4.36%	7.09%	8.14%	1.86%	4.59%
2835	North Clackamas County Water Commission	10.17%		9.32%	12.05%	7.67%	6.82%	9.55%
2637	Northeast Oregon Housing Authority	10.31%		8.99%	11.72%	7.31%	5.99%	8.72%
2550	Nyssa Road Assessment District #2	44.89%		46.76%	49.49%	42.39%	44.26%	46.99%
2524	Oak Lodge Sanitary District	13.92%		12.55%	15.28%	10.02%	8.65%	11.38%
2723	Oregon Coastal Zone Management Association	6.15%		4.88%	7.61%	6.15%	4.88%	7.61%
2685	Oregon Community College Association	6.34%		4.34%	7.07%	6.15%	4.15%	6.88%
2533	Owyhee Irrigation District	27.01%		27.46%	30.19%	24.51%	24.96%	27.69%
2688	Polk County Fire District #1	17.54%		10.09%	12.82%	15.04%	7.59%	10.32%
2613	Polk Soil & Water Conservation District	15.29%		12.02%	14.75%	11.25%	7.98%	10.71%
2507	Port of Astoria	13.52%		12.34%	15.07%	11.02%	9.84%	12.57%
2633	Port of Cascade Locks	12.49%		6.03%	8.76%	9.49%	3.03%	5.76%
2788	Port of Hood River	12.00%		7.94%	10.67%	9.45%	5.39%	8.12%
2570	Port of St Helens	11.10%		7.89%	10.62%	8.60%	5.39%	8.12%
2581	Port of Umatilla	19.10%		11.74%	14.47%	14.70%	7.34%	10.07%
2689	Redmond Area Park & Recreation District	9.20%		5.74%	8.47%	6.70%	3.24%	5.97%
2672	Rockwood Water PUD	15.66%		11.81%	14.54%	12.36%	8.51%	11.24%
2747	Salem Housing Authority	17.89%		15.56%	18.29%	15.39%	13.06%	15.79%
2675	Salmon Harbor-Douglas County	6.87%		6.96%	9.69%	6.15%	6.24%	8.97%
2701	Sisters-Camp Sherman Rural Fire Protection District	21.53%		13.34%	16.07%	17.13%	8.94%	11.67%
2859	South Lane County Fire and Rescue	21.60%		10.99%	13.72%	17.20%	6.59%	9.32%

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 (Pre-SB 822) 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/13 - 6/30/15		
		Tier 1/ Tier 2 Payroll	OPSRP	OPSRP	Tier 1/ Tier 2 Payroll	OPSRP	OPSRP
			General Service Payroll	Police and Fire Payroll		General Service Payroll	Police and Fire Payroll
----- Independent Employers -----							
Special Districts							
2803	Southwestern Polk County Rural Fire Protection District	9.36%	4.71%	7.44%	6.86%	2.21%	4.94%
2767	Springfield Utility Board	6.15%	9.03%	11.76%	6.15%	9.03%	11.76%
2845	Sunrise Water Authority	17.05%	15.61%	18.34%	12.65%	11.21%	13.94%
2643	Sweet Home Cemetery	21.41%	27.58%	30.31%	17.01%	23.18%	25.91%
2553	Tangent Rural Fire Protection District	37.36%	43.49%	46.22%	32.96%	39.09%	41.82%
2722	Tillamook 9-1-1	6.15%	4.60%	7.33%	6.15%	4.60%	7.33%
2821	Tillamook County Soil And Water Conservation District	16.93%	12.44%	15.17%	14.43%	9.94%	12.67%
2783	Tillamook Fire District	13.58%	4.37%	7.10%	10.58%	1.37%	4.10%
2865	Tri-County Cooperative Weed Management Area	11.71%	7.06%	9.79%	9.21%	4.56%	7.29%
2874	Umatilla-Morrow Radio and Data District	8.02%	7.10%	9.83%	6.15%	5.23%	7.96%
2536	Valley View Cemetery	6.15%	6.86%	9.59%	6.15%	6.86%	9.59%
2797	Vernonia Fire	6.15%	6.34%	9.07%	6.15%	6.34%	9.07%
2796	West Side Rural Fire Protection District	16.78%	3.16%	5.89%	14.28%	0.66%	3.39%
2725	West Valley Fire District	15.36%	6.76%	9.49%	12.86%	4.26%	6.99%
2686	Weston Cemetery	13.05%	5.93%	8.66%	9.45%	2.33%	5.06%
2714	Winchester Bay Sanitary District	17.02%	10.62%	13.35%	14.52%	8.12%	10.85%

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 (Pre-SB 822) 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/13 - 6/30/15			
	Tier 1/ Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	
	Judiciary						
2099	State Judiciary	22.31%	N/A	N/A	18.44%	N/A	N/A

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 (Pre-SB 822) 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/13 - 6/30/15		
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll
School Districts							

School							
4306	Amity School District	8.09%	6.09%	8.82%	3.69%	1.69%	4.42%
3003	Baker School District #5J	17.07%	15.07%	17.80%	12.67%	10.67%	13.40%
4035	Banks School District	21.79%	19.79%	22.52%	17.39%	15.39%	18.12%
4062	Beaverton School District	20.34%	18.34%	21.07%	15.94%	13.94%	16.67%
3291	Bend-La Pine Public Schools	18.05%	16.05%	18.78%	13.65%	11.65%	14.38%
3283	Brookings-Harbor School District #17C	11.66%	9.66%	12.39%	7.26%	5.26%	7.99%
4333	Canby School District	13.78%	11.78%	14.51%	9.38%	7.38%	10.11%
4334	Cascade School District #5	12.87%	10.87%	13.60%	8.47%	6.47%	9.20%
3859	Central School District #13J	12.47%	10.47%	13.20%	8.07%	6.07%	8.80%
3414	City of Phoenix School District	17.63%	15.63%	18.36%	13.23%	11.23%	13.96%
4259	Clackamas Education Service District	17.28%	15.28%	18.01%	12.88%	10.88%	13.61%
3179	Clatsop County School District #1C	6.47%	4.47%	7.20%	2.07%	0.49%	2.80%
3242	Coos Bay School District #9	21.74%	19.74%	22.47%	17.34%	15.34%	18.07%
3039	Corvallis School District #509J	16.81%	14.81%	17.54%	12.41%	10.41%	13.14%
3502	Creswell School District #40	22.71%	20.71%	23.44%	18.31%	16.31%	19.04%
3274	Crook County School District	8.69%	6.69%	9.42%	4.29%	2.29%	5.02%
3843	David Douglas School Dist	23.52%	21.52%	24.25%	19.12%	17.12%	19.85%
4291	Dayton Public Schools	13.25%	11.25%	13.98%	8.85%	6.85%	9.58%
4237	Douglas Education Service District	22.56%	20.56%	23.29%	18.16%	16.16%	18.89%
3927	Echo School Dist	16.61%	14.61%	17.34%	12.21%	10.21%	12.94%
4323	Estacada School District #108	18.22%	16.22%	18.95%	13.82%	11.82%	14.55%
3473	Eugene School District 4J	22.14%	20.14%	22.87%	17.74%	15.74%	18.47%
3887	Falls City School District	7.40%	5.40%	8.13%	3.00%	1.00%	3.73%
3494	Fern Ridge School District	16.25%	14.25%	16.98%	11.85%	9.85%	12.58%
4313	Forest Grove School District	19.80%	17.80%	20.53%	15.40%	13.40%	16.13%
4034	Gaston Public Schools	9.63%	7.63%	10.36%	5.23%	3.23%	5.96%
4329	Gervais School District #1	11.29%	9.29%	12.02%	6.89%	4.89%	7.62%
3160	Gladstone School District #115	6.19%	4.19%	6.92%	1.79%	0.49%	2.52%
3316	Glide School District #12	18.32%	16.32%	19.05%	13.92%	11.92%	14.65%
4260	Greater Albany School District #8J	18.84%	16.84%	19.57%	14.44%	12.44%	15.17%
4332	Gresham-Barlow School District #10	16.13%	14.13%	16.86%	11.73%	9.73%	12.46%
4326	Harney County School District #3	2.44%	0.49%	3.17%	0.59%	0.49%	0.49%
4258	Hermiston School District #8R	17.54%	15.54%	18.27%	13.14%	11.14%	13.87%
4252	High Desert Education Service District	19.92%	17.92%	20.65%	15.52%	13.52%	16.25%
4341	Hillsboro School District #1J	19.73%	17.73%	20.46%	15.33%	13.33%	16.06%
3409	Hood River County School District	18.19%	16.19%	18.92%	13.79%	11.79%	14.52%
4223	InterMountain Education Service District	18.48%	16.48%	19.21%	14.08%	12.08%	14.81%
3729	Jefferson School District #14Cj	12.31%	10.31%	13.04%	7.91%	5.91%	8.64%
4315	John Day School District	17.57%	15.57%	18.30%	13.17%	11.17%	13.90%

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 (Pre-SB 822) 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/13 - 6/30/15		
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll
School Districts							
School							
3965	La Grande Public Schools	16.79%	14.79%	17.52%	12.39%	10.39%	13.12%
4268	Lake Oswego School District	15.04%	13.04%	15.77%	10.64%	8.64%	11.37%
4276	Lane County Education Service District	22.55%	20.55%	23.28%	18.15%	16.15%	18.88%
3579	Lincoln County School District	0.59%	0.49%	0.49%	0.59%	0.49%	0.49%
3447	Madras School District	19.90%	17.90%	20.63%	15.50%	13.50%	16.23%
4142	McMinnville Schools	19.40%	17.40%	20.13%	15.00%	13.00%	15.73%
4288	Medford School District #549C	22.06%	20.06%	22.79%	17.66%	15.66%	18.39%
4335	Milton-Freewater Unified School District #7	12.86%	10.86%	13.59%	8.46%	6.46%	9.19%
4331	Molalla River School District	5.08%	3.08%	5.81%	0.68%	0.49%	1.41%
4340	Monroe School District #1J	20.37%	18.37%	21.10%	15.97%	13.97%	16.70%
3809	Morrow County Schools	19.84%	17.84%	20.57%	15.44%	13.44%	16.17%
4238	Multnomah Education Service District	18.25%	16.25%	18.98%	13.85%	11.85%	14.58%
4336	Nestucca Valley School District #101	20.07%	18.07%	20.80%	15.67%	13.67%	16.40%
4135	Newberg School District #29Jt	13.01%	11.01%	13.74%	8.61%	6.61%	9.34%
3245	North Bend Public Schools	17.35%	15.35%	18.08%	12.95%	10.95%	13.68%
4321	North Clackamas School District #12	13.08%	11.08%	13.81%	8.68%	6.68%	9.41%
3730	North Marion School District #15	14.63%	12.63%	15.36%	10.23%	8.23%	10.96%
4342	North Santiam School District #29J	12.55%	10.55%	13.28%	8.15%	6.15%	8.88%
4381	North Wasco County School District #21	17.31%	15.31%	18.04%	12.91%	10.91%	13.64%
3684	Ontario School District #8C	19.56%	17.56%	20.29%	15.16%	13.16%	15.89%
3122	Oregon City School District #62	17.32%	15.32%	18.05%	12.92%	10.92%	13.65%
3931	Pendleton School District #16R	8.47%	6.47%	9.20%	4.07%	2.07%	4.80%
3043	Philomath School District #17J	17.79%	15.79%	18.52%	13.39%	11.39%	14.12%
3958	Pilot Rock School District #2R	16.07%	14.07%	16.80%	11.67%	9.67%	12.40%
3818	Portland Public Schools	7.70%	5.70%	8.43%	3.30%	1.30%	4.03%
4320	Rainier School District #13	15.34%	13.34%	16.07%	10.94%	8.94%	11.67%
4311	Redmond School District #2J	18.96%	16.96%	19.69%	14.56%	12.56%	15.29%
4312	Reedsport School District	16.21%	14.21%	16.94%	11.81%	9.81%	12.54%
3824	Reynolds School District	14.11%	12.11%	14.84%	9.71%	7.71%	10.44%
3847	Riverdale School	16.16%	14.16%	16.89%	11.76%	9.76%	12.49%
3310	Roseburg Public Schools	15.14%	13.14%	15.87%	10.74%	8.74%	11.47%
3735	Salem-Keizer Public Schools	18.68%	16.68%	19.41%	14.28%	12.28%	15.01%
3665	Santiam Canyon School District	14.23%	12.23%	14.96%	9.83%	7.83%	10.56%
3000	School Districts	26.69%	24.69%	27.42%	22.29%	20.29%	23.02%
3187	Seaside Schools	18.63%	16.63%	19.36%	14.23%	12.23%	14.96%
4317	Sherwood School District #88J	22.56%	20.56%	23.29%	18.16%	16.16%	18.89%
4270	Silver Falls School District	17.62%	15.62%	18.35%	13.22%	11.22%	13.95%
3296	Sisters School District	13.59%	11.59%	14.32%	9.19%	7.19%	9.92%
3537	Siuslaw School District #97J	15.19%	13.19%	15.92%	10.79%	8.79%	11.52%

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 (Pre-SB 822) 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/13 - 6/30/15			
		Tier 1/	Tier 2	OPSRP	OPSRP	Tier 1/	Tier 2	OPSRP
		Payroll	Payroll	General Service Payroll	Police and Fire Payroll	Payroll	Payroll	General Service Payroll
School Districts								

School								
3506	South Lane School District	10.78%	8.78%	11.51%	6.38%	4.38%	7.11%	
3319	South Umpqua School District	4.81%	2.81%	5.54%	0.59%	0.49%	1.14%	
3487	Springfield School District #19	18.16%	16.16%	18.89%	13.76%	11.76%	14.49%	
4279	St Helens School District #502	10.68%	8.68%	11.41%	6.28%	4.28%	7.01%	
3942	Stanfield School District	14.12%	12.12%	14.85%	9.72%	7.72%	10.45%	
3353	Sutherlin School District #130	10.47%	8.47%	11.20%	6.07%	4.07%	6.80%	
3618	Sweet Home School District #55	10.57%	8.57%	11.30%	6.17%	4.17%	6.90%	
4338	Three Rivers U J School District	17.68%	15.68%	18.41%	13.28%	11.28%	14.01%	
4316	Tigard-Tualatin School District #23J	22.99%	20.99%	23.72%	18.59%	16.59%	19.32%	
3902	Tillamook Public Schools	9.14%	7.14%	9.87%	4.74%	2.74%	5.47%	
3928	Umatilla School District #6R	21.12%	19.12%	21.85%	16.72%	14.72%	17.45%	
3966	Union County School District	17.70%	15.70%	18.43%	13.30%	11.30%	14.03%	
3195	Warrenton-Hammond School District	19.30%	17.30%	20.03%	14.90%	12.90%	15.63%	
3075	West Linn School District	18.61%	16.61%	19.34%	14.21%	12.21%	14.94%	
4254	Willamette Education Service District	15.18%	13.18%	15.91%	10.78%	8.78%	11.51%	
4314	Willamina School District #30J	22.84%	20.84%	23.57%	18.44%	16.44%	19.17%	
3349	Winston-Dillard Schools	5.35%	3.35%	6.08%	0.95%	0.49%	1.68%	
4166	Yamhill-Carlton School District #1	7.07%	5.07%	7.80%	2.67%	0.67%	3.40%	

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 (Pre-SB 822) 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/13 - 6/30/15		
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll
SLGRP (Default Tier 1/Tier 2 Rates)							
CC							
2901	Blue Mountain Community College	13.88%	11.98%	14.71%	9.48%	7.58%	10.31%
2999	Central Oregon Community College	15.92%	14.02%	16.75%	11.52%	9.62%	12.35%
2919	Chemeketa Community College	11.39%	9.49%	12.22%	6.99%	5.09%	7.82%
2908	Clackamas Community College	13.64%	11.74%	14.47%	9.24%	7.34%	10.07%
2900	Clatsop Community College	12.77%	10.87%	13.60%	8.37%	6.47%	9.20%
2996	Columbia Gorge Community College	15.42%	13.52%	16.25%	11.02%	9.12%	11.85%
2906	Klamath Community College	20.17%	18.27%	21.00%	15.77%	13.87%	16.60%
2904	Lane Community College	12.20%	10.30%	13.03%	7.80%	5.90%	8.63%
2910	Linn-Benton Community College	12.96%	11.06%	13.79%	8.56%	6.66%	9.39%
2905	Mt Hood Community College	9.26%	7.36%	10.09%	4.86%	2.96%	5.69%
2995	Oregon Coast Community College	14.66%	12.76%	15.49%	10.26%	8.36%	11.09%
2918	Portland Community College	12.72%	10.82%	13.55%	8.32%	6.42%	9.15%
2922	Rogue Community College	13.72%	11.82%	14.55%	9.32%	7.42%	10.15%
2998	Southwestern Community College	11.54%	9.64%	12.37%	7.14%	5.24%	7.97%
2997	Tillamook Bay Community College	13.72%	11.82%	14.55%	9.32%	7.42%	10.15%
2902	Treasure Valley Community College	10.57%	8.67%	11.40%	6.17%	4.27%	7.00%
2903	Umpqua Community College	14.49%	12.59%	15.32%	10.09%	8.19%	10.92%
City							
2258	City of Adair Village	16.18%	15.98%	18.71%	13.68%	13.48%	16.21%
2103	City of Albany	19.78%	14.47%	17.20%	15.38%	10.07%	12.80%
2235	City of Amity	14.17%	10.89%	13.62%	11.67%	8.39%	11.12%
2104	City of Ashland	19.89%	16.03%	18.76%	15.49%	11.63%	14.36%
2105	City of Astoria	22.13%	17.77%	20.50%	17.84%	13.48%	16.21%
2234	City of Aumsville	14.02%	10.33%	13.06%	9.62%	5.93%	8.66%
2272	City of Aurora	10.26%	9.14%	11.87%	7.76%	6.64%	9.37%
2159	City of Baker City	20.56%	15.14%	17.87%	16.16%	10.74%	13.47%
2150	City of Bandon	18.34%	15.28%	18.01%	13.94%	10.88%	13.61%
2231	City of Banks	12.23%	7.98%	10.71%	7.83%	3.58%	6.31%
2241	City of Bay City	15.78%	11.53%	14.26%	11.38%	7.13%	9.86%
2178	City of Boardman	18.56%	15.02%	17.75%	14.66%	11.12%	13.85%
2216	City of Brookings	19.45%	14.55%	17.28%	15.05%	10.15%	12.88%
2204	City of Burns	13.23%	11.27%	14.00%	8.83%	6.87%	9.60%
2109	City of Canby	15.92%	11.57%	14.30%	11.96%	7.61%	10.34%
2223	City of Cannon Beach	16.09%	13.08%	15.81%	12.38%	9.37%	12.10%
2198	City of Carlton	2.51%	0.49%	2.52%	0.59%	0.49%	0.49%
2182	City of Cascade Locks	22.68%	22.23%	24.96%	18.67%	18.22%	20.95%
2194	City of Cave Junction	15.55%	14.38%	17.11%	11.15%	9.98%	12.71%
2181	City of Central Point	19.48%	14.65%	17.38%	15.08%	10.25%	12.98%
2201	City of Coburg	13.54%	8.57%	11.30%	9.56%	4.59%	7.32%

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 (Pre-SB 822) 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/13 - 6/30/15				
		Tier 1/	Tier 2	OPSRP	OPSRP	Tier 1/	Tier 2	OPSRP	OPSRP
		Payroll		General Service Payroll	Police and Fire Payroll	Payroll		General Service Payroll	Police and Fire Payroll
SLGRP (Default Tier 1/Tier 2 Rates)									
City									
2271	City of Columbia City	17.20%	15.43%	18.16%	12.80%	11.03%	13.76%		
2177	City of Condon	30.87%	25.44%	28.17%	26.47%	21.04%	23.77%		
2110	City of Coquille	21.85%	16.68%	19.41%	17.45%	12.28%	15.01%		
2155	City of Corvallis	14.96%	10.89%	13.62%	10.56%	6.49%	9.22%		
2236	City of Creswell	17.68%	14.80%	17.53%	13.28%	10.40%	13.13%		
2202	City of Dallas	21.19%	15.28%	18.01%	16.79%	10.88%	13.61%		
2252	City of Dayton	9.32%	7.68%	10.41%	4.92%	3.28%	6.01%		
2294	City of Depoe Bay	17.50%	15.44%	18.17%	13.10%	11.04%	13.77%		
2131	City of Drain	17.83%	15.51%	18.24%	13.43%	11.11%	13.84%		
2245	City of Dundee	17.46%	13.85%	16.58%	13.08%	9.47%	12.20%		
2299	City of Dunes City	21.94%	18.96%	21.69%	17.54%	14.56%	17.29%		
2269	City of Durham	12.69%	13.08%	15.81%	8.45%	8.84%	11.57%		
2225	City of Echo	21.63%	22.02%	24.75%	17.39%	17.78%	20.51%		
2205	City of Elgin	0.59%	0.49%	0.49%	0.59%	0.49%	0.49%		
2305	City of Elkton	19.80%	15.55%	18.28%	15.40%	11.15%	13.88%		
2180	City of Enterprise	20.86%	17.21%	19.94%	16.55%	12.90%	15.63%		
2179	City of Estacada	18.03%	16.45%	19.18%	13.63%	12.05%	14.78%		
2208	City of Fairview	18.74%	13.57%	16.30%	14.34%	9.17%	11.90%		
2224	City of Falls City	15.30%	12.39%	15.12%	10.90%	7.99%	10.72%		
2291	City of Florence	13.89%	9.72%	12.45%	9.49%	5.32%	8.05%		
2220	City of Garibaldi	22.36%	19.74%	22.47%	17.96%	15.34%	18.07%		
2242	City of Gaston	0.59%	0.49%	0.49%	0.59%	0.49%	0.49%		
2304	City of Gladstone	15.63%	11.18%	13.91%	12.61%	8.16%	10.89%		
2274	City of Gold Hill	8.70%	6.44%	9.17%	6.20%	3.94%	6.67%		
2284	City of Halsey	15.42%	11.17%	13.90%	11.02%	6.77%	9.50%		
2296	City of Happy Valley	19.47%	15.51%	18.24%	15.07%	11.11%	13.84%		
2268	City of Harrisburg	16.67%	14.66%	17.39%	12.27%	10.26%	12.99%		
2193	City of Heppner	3.73%	0.49%	2.21%	0.59%	0.49%	0.49%		
2160	City of Hermiston	20.67%	15.73%	18.46%	16.27%	11.33%	14.06%		
2226	City of Hines	15.78%	14.45%	17.18%	11.77%	10.44%	13.17%		
2138	City of Hood River	20.94%	14.41%	17.14%	16.54%	10.01%	12.74%		
2196	City of Hubbard	21.20%	17.14%	19.87%	17.48%	13.42%	16.15%		
2191	City of Huntington	55.87%	52.89%	55.62%	51.47%	48.49%	51.22%		
2267	City of Independence	17.16%	12.94%	15.67%	12.76%	8.54%	11.27%		
2266	City of Irrigon	15.63%	14.11%	16.84%	11.23%	9.71%	12.44%		
2211	City of Jefferson	0.59%	0.49%	0.49%	0.59%	0.49%	0.49%		
2229	City of John Day	13.29%	9.14%	11.87%	8.91%	4.76%	7.49%		
2256	City of Jordan Valley	0.59%	0.49%	0.49%	0.59%	0.49%	0.49%		
2199	City of Junction City	20.01%	14.84%	17.57%	15.61%	10.44%	13.17%		

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 (Pre-SB 822) 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/13 - 6/30/15		
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll
SLGRP (Default Tier 1/Tier 2 Rates)							
City							
2287	City of King City	20.24%	11.29%	14.02%	15.84%	6.89%	9.62%
2148	City of Klamath Falls	13.44%	9.08%	11.81%	9.04%	4.68%	7.41%
2263	City of La Grande	19.85%	10.93%	13.66%	15.92%	7.00%	9.73%
2233	City of Lafayette	14.91%	11.91%	14.64%	11.91%	8.91%	11.64%
2120	City of Lake Oswego	20.96%	16.28%	19.01%	16.56%	11.88%	14.61%
2244	City of Lakeside	12.65%	10.32%	13.05%	8.25%	5.92%	8.65%
2140	City of Lebanon	15.61%	11.67%	14.40%	11.21%	7.27%	10.00%
2298	City of Lincoln City	14.97%	11.37%	14.10%	10.72%	7.12%	9.85%
2293	City of Lowell	16.20%	14.63%	17.36%	11.80%	10.23%	12.96%
2270	City of Lyons	17.85%	15.34%	18.07%	13.45%	10.94%	13.67%
2170	City of Madras	18.40%	14.06%	16.79%	14.31%	9.97%	12.70%
2247	City of Malin	14.04%	11.91%	14.64%	9.64%	7.51%	10.24%
2281	City of Manzanita	18.44%	14.46%	17.19%	14.04%	10.06%	12.79%
2117	City of McMinnville	22.68%	18.43%	21.16%	18.28%	14.03%	16.76%
2102	City of Medford	16.66%	11.29%	14.02%	12.27%	6.90%	9.63%
2207	City of Mill City	17.45%	15.68%	18.41%	13.33%	11.56%	14.29%
2286	City of Millersburg	17.25%	15.49%	18.22%	13.33%	11.57%	14.30%
2158	City of Milton-Freewater	19.21%	17.04%	19.77%	15.07%	12.90%	15.63%
2163	City of Milwaukie	16.68%	11.62%	14.35%	12.28%	7.22%	9.95%
2157	City of Monmouth	15.95%	12.65%	15.38%	11.72%	8.42%	11.15%
2209	City of Monroe	0.59%	0.49%	0.49%	0.59%	0.49%	0.49%
2301	City of Moro	7.56%	7.95%	10.68%	3.32%	3.71%	6.44%
2302	City of Mt. Vernon	10.68%	9.58%	12.31%	6.52%	5.42%	8.15%
2197	City of Myrtle Creek	15.14%	11.87%	14.60%	11.36%	8.09%	10.82%
2183	City of Myrtle Point	11.83%	7.88%	10.61%	7.43%	3.48%	6.21%
2777	City of Newberg	19.08%	11.90%	14.63%	14.91%	7.73%	10.46%
2276	City of Newport	16.99%	8.07%	10.80%	13.07%	4.15%	6.88%
2292	City of North Bend	18.26%	12.87%	15.60%	13.94%	8.55%	11.28%
2192	City of North Plains	19.00%	12.81%	15.54%	14.60%	8.41%	11.14%
2308	City of North Powder	17.56%	13.31%	16.04%	13.16%	8.91%	11.64%
2166	City of Nyssa	19.73%	14.98%	17.71%	15.49%	10.74%	13.47%
2143	City of Oakland	25.31%	22.33%	25.06%	21.78%	18.80%	21.53%
2168	City of Oakridge	24.36%	19.59%	22.32%	20.08%	15.31%	18.04%
2119	City of Oregon City	16.91%	12.44%	15.17%	12.51%	8.04%	10.77%
2154	City of Pendleton	17.43%	12.10%	14.83%	13.03%	7.70%	10.43%
2187	City of Philomath	16.83%	12.76%	15.49%	12.57%	8.50%	11.23%
2249	City of Phoenix	12.92%	7.16%	9.89%	8.52%	2.76%	5.49%
2161	City of Pilot Rock	23.61%	19.47%	22.20%	19.47%	15.33%	18.06%
2184	City of Port Orford	16.93%	14.60%	17.33%	12.53%	10.20%	12.93%

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 (Pre-SB 822) 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/13 - 6/30/15		
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll
SLGRP (Default Tier 1/Tier 2 Rates)							
City							
2121	City of Portland	13.74%	11.92%	14.65%	9.34%	7.52%	10.25%
2122	City of Redmond	16.13%	11.57%	14.30%	13.13%	8.57%	11.30%
2139	City of Reedsport	9.52%	4.92%	7.65%	5.12%	0.52%	3.25%
2260	City of Riddle	13.52%	13.00%	15.73%	9.12%	8.60%	11.33%
2203	City of Rockaway Beach	16.37%	12.89%	15.62%	11.97%	8.49%	11.22%
2251	City of Rogue River	23.16%	18.83%	21.56%	18.76%	14.43%	17.16%
2100	City of Roseburg	25.98%	19.76%	22.49%	21.59%	15.37%	18.10%
2172	City of Sandy	18.15%	14.55%	17.28%	13.75%	10.15%	12.88%
2176	City of Scappoose	20.06%	15.99%	18.72%	15.87%	11.80%	14.53%
2254	City of Shady Cove	6.33%	2.08%	4.81%	1.93%	0.49%	0.49%
2142	City of Sherwood	20.41%	15.21%	17.94%	16.01%	10.81%	13.54%
2273	City of Silverton	17.83%	13.51%	16.24%	13.43%	9.11%	11.84%
2221	City of Sisters	15.36%	11.76%	14.49%	10.96%	7.36%	10.09%
2278	City of Springfield	15.68%	9.61%	12.34%	11.28%	5.21%	7.94%
2123	City of St Helens	23.71%	19.06%	21.79%	19.31%	14.66%	17.39%
2757	City of Stayton	23.54%	14.59%	17.32%	19.14%	10.19%	12.92%
2217	City of Sutherlin	12.35%	8.33%	11.06%	8.81%	4.79%	7.52%
2188	City of Talent	12.68%	9.61%	12.34%	9.12%	6.05%	8.78%
2295	City of Tigard	19.42%	10.49%	13.22%	15.37%	6.44%	9.17%
2128	City of Tillamook	17.38%	13.18%	15.91%	13.07%	8.87%	11.60%
2275	City of Toledo	11.03%	7.54%	10.27%	6.63%	3.14%	5.87%
2237	City of Troutdale	15.62%	11.57%	14.30%	11.40%	7.35%	10.08%
2288	City of Tualatin	21.91%	17.00%	19.73%	17.51%	12.60%	15.33%
2228	City of Turner	22.31%	16.61%	19.34%	17.91%	12.21%	14.94%
2175	City of Umatilla	10.23%	6.09%	8.82%	5.87%	1.73%	4.46%
2145	City of Vale	23.46%	22.26%	24.99%	19.06%	17.86%	20.59%
2285	City of Veneta	14.09%	12.56%	15.29%	9.69%	8.16%	10.89%
2125	City of Vernonia	12.47%	9.50%	12.23%	8.07%	5.10%	7.83%
2200	City of Wallowa	11.96%	8.67%	11.40%	7.56%	4.27%	7.00%
2238	City of Warrenton	19.03%	14.33%	17.06%	14.63%	9.93%	12.66%
2126	City of West Linn	17.35%	13.42%	16.15%	12.95%	9.02%	11.75%
2147	City of Wheeler	15.90%	12.92%	15.65%	11.50%	8.52%	11.25%
2240	City of Wilsonville	16.64%	14.96%	17.69%	12.24%	10.56%	13.29%
2280	City of Winston	12.68%	6.88%	9.61%	8.28%	2.48%	5.21%
2185	City of Wood Village	14.93%	13.97%	16.70%	10.56%	9.60%	12.33%
2303	City of Woodburn	17.82%	13.78%	16.51%	13.42%	9.38%	12.11%
2300	City of Yachats	14.04%	11.78%	14.51%	9.64%	7.38%	10.11%
2214	City of Yamhill	16.54%	10.60%	13.33%	12.56%	6.62%	9.35%
2307	City of Yoncalla	19.39%	15.14%	17.87%	14.99%	10.74%	13.47%

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 (Pre-SB 822) 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/13 - 6/30/15		
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll
SLGRP (Default Tier 1/Tier 2 Rates)							
City							
2255	Town of Canyon City	17.22%	17.61%	20.34%	12.98%	13.37%	16.10%
2212	Town of Lakeview	10.11%	4.65%	7.38%	5.71%	0.49%	2.98%
County							
2021	Baker County	17.69%	13.23%	15.96%	13.39%	8.93%	11.66%
2040	Benton County	14.26%	10.67%	13.40%	9.86%	6.27%	9.00%
2036	Clatsop County	14.43%	10.54%	13.27%	10.06%	6.17%	8.90%
2017	Columbia County	15.08%	11.00%	13.73%	10.68%	6.60%	9.33%
2018	Coos County	22.41%	18.19%	20.92%	18.01%	13.79%	16.52%
2044	Crook County	16.12%	7.19%	9.92%	12.02%	3.09%	5.82%
2027	Deschutes County	15.24%	11.10%	13.83%	10.84%	6.70%	9.43%
2022	Gilliam County	17.64%	14.70%	17.43%	13.24%	10.30%	13.03%
2012	Grant County	3.72%	0.52%	3.25%	0.59%	0.49%	0.49%
2004	Harney County	16.21%	12.96%	15.69%	11.81%	8.56%	11.29%
2035	Hood River County	10.60%	7.26%	9.99%	6.23%	2.89%	5.62%
2005	Jackson County	17.99%	14.18%	16.91%	13.59%	9.78%	12.51%
2042	Josephine County	19.57%	15.66%	18.39%	15.36%	11.45%	14.18%
2007	Klamath County	8.79%	0.49%	2.59%	4.69%	0.49%	0.49%
2000	Lake County	17.15%	13.03%	15.76%	12.75%	8.63%	11.36%
2043	Lincoln County	15.32%	6.41%	9.14%	11.44%	2.53%	5.26%
2009	Marion County	14.81%	10.93%	13.66%	10.41%	6.53%	9.26%
2038	Multnomah County	16.26%	12.55%	15.28%	11.86%	8.15%	10.88%
2016	Sherman County	20.86%	17.21%	19.94%	16.46%	12.81%	15.54%
2013	Umatilla County	14.00%	10.04%	12.77%	9.60%	5.64%	8.37%
2020	Wasco County	16.56%	13.72%	16.45%	12.64%	9.80%	12.53%
2011	Washington County	19.63%	15.55%	18.28%	15.23%	11.15%	13.88%
Special Districts							
2742	Amity Fire District	19.17%	10.28%	13.01%	15.63%	6.74%	9.47%
2631	Arch Cape Water-Sanitary District	13.54%	11.99%	14.72%	9.14%	7.59%	10.32%
2602	Aumsville Rural Fire Protection District	20.39%	12.47%	15.20%	16.82%	8.90%	11.63%
2804	Aurora Rural Fire Protection District	15.92%	6.97%	9.70%	11.52%	2.57%	5.30%
2728	Baker County Library District	17.60%	14.84%	17.57%	13.20%	10.44%	13.17%
2601	Baker Valley Irrigation District	0.59%	0.49%	2.07%	0.59%	0.49%	0.49%
2749	Black Butte Ranch Police	17.63%	9.30%	12.03%	13.43%	5.10%	7.83%
2558	Boring Fire Department	20.16%	11.87%	14.60%	16.22%	7.93%	10.66%
2595	Canby Fire District	23.86%	15.10%	17.83%	20.07%	11.31%	14.04%
2731	Canby Utility Board	17.22%	15.68%	18.41%	12.82%	11.28%	14.01%
2840	Cannon Beach Rural Fire Protection District	24.39%	15.44%	18.17%	19.99%	11.04%	13.77%
2820	Central Oregon Coast Fire & Rescue District	18.14%	9.19%	11.92%	13.74%	4.79%	7.52%
2563	Central Oregon Irrigation District	20.85%	18.52%	21.25%	16.45%	14.12%	16.85%

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 (Pre-SB 822) 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/13 - 6/30/15		
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll
SLGRP (Default Tier 1/Tier 2 Rates)							
Special Districts							
2567	Charleston Rural Fire Protection District	21.01%	12.10%	14.83%	17.21%	8.30%	11.03%
2699	Chetco Library Board	15.86%	15.12%	17.85%	11.46%	10.72%	13.45%
2745	Clackamas County Fire District	21.64%	13.25%	15.98%	17.82%	9.43%	12.16%
2761	Clackamas River Water	20.77%	18.16%	20.89%	16.37%	13.76%	16.49%
2538	Clackamas Vector Control	21.56%	21.95%	24.68%	17.32%	17.71%	20.44%
2707	Clatskanie Library	16.89%	16.08%	18.81%	12.50%	11.69%	14.42%
2526	Clatskanie PUD	22.62%	20.61%	23.34%	18.22%	16.21%	18.94%
2588	Clatskanie Rural Fire Protection District	17.12%	8.21%	10.94%	13.30%	4.39%	7.12%
2704	Clatsop County 4-H District	13.12%	13.51%	16.24%	8.88%	9.27%	12.00%
2617	Clean Water Services	12.41%	11.27%	14.00%	8.01%	6.87%	9.60%
2681	Cloverdale Rural Fire Protection District	31.30%	22.41%	25.14%	27.76%	18.87%	21.60%
2801	Coburg Rural Fire Protection District	19.61%	10.66%	13.39%	15.21%	6.26%	8.99%
2649	Colton Fire Department	18.53%	9.64%	12.37%	14.97%	6.08%	8.81%
2671	Columbia 911 Communications District	17.20%	14.71%	17.44%	12.80%	10.31%	13.04%
2687	Columbia Drainage Vector Control District	30.57%	28.88%	31.61%	26.57%	24.88%	27.61%
2528	Columbia River Fire & Rescue	18.22%	9.43%	12.16%	14.16%	5.37%	8.10%
2612	Community Services Consortium	16.79%	14.36%	17.09%	12.39%	9.96%	12.69%
2860	Coos County Airport District	14.84%	10.59%	13.32%	10.44%	6.19%	8.92%
2603	Corbett Water District	18.49%	15.51%	18.24%	14.09%	11.11%	13.84%
2545	Council of Governments	17.46%	15.50%	18.23%	13.06%	11.10%	13.83%
2834	Crescent Rural Fire Protection District	24.25%	15.36%	18.09%	20.71%	11.82%	14.55%
2844	Crook County Rural Fire Protection District #1	23.16%	14.89%	17.62%	18.99%	10.72%	13.45%
2647	Crooked River Ranch Rural Fire Protection District	17.14%	14.16%	16.89%	13.62%	10.64%	13.37%
2571	Crystal Springs Water District	16.48%	15.12%	17.85%	12.08%	10.72%	13.45%
2718	Curry Library	0.59%	0.49%	0.49%	0.59%	0.49%	0.49%
2576	Depoe Bay Rural Fire Protection District	16.86%	13.88%	16.61%	12.46%	9.48%	12.21%
2822	Deschutes County Rural Fire Protection District #2	19.35%	15.10%	17.83%	14.95%	10.70%	13.43%
2642	Dexter Rural Fire Protection District	21.17%	12.28%	15.01%	17.63%	8.74%	11.47%
2851	East Umatilla County Rural Fire Protection District	19.87%	10.92%	13.65%	15.47%	6.52%	9.25%
2784	Eisenschmidt Pool	17.10%	12.85%	15.58%	12.70%	8.45%	11.18%
2557	Estacada Fire Department	6.21%	0.49%	0.49%	2.55%	0.49%	0.49%
2798	Fairview Water District	13.76%	14.15%	16.88%	11.26%	11.65%	14.38%
2789	Farmers Irrigation District	9.01%	8.63%	11.36%	4.94%	4.56%	7.29%
2824	Glide Fire Department	10.34%	10.73%	13.46%	7.84%	8.23%	10.96%
2573	Goshen Fire District	35.64%	26.75%	29.48%	32.10%	23.21%	25.94%
2511	Grants Pass Irrigation District	16.01%	16.40%	19.13%	11.77%	12.16%	14.89%
2765	Green Sanitary	15.78%	13.91%	16.64%	11.38%	9.51%	12.24%
2855	Harney Hospital	12.83%	10.13%	12.86%	8.43%	5.73%	8.46%
2819	Harrisburg Fire/Rescue	23.88%	14.99%	17.72%	19.50%	10.61%	13.34%

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 (Pre-SB 822) 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/13 - 6/30/15		
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll
SLGRP (Default Tier 1/Tier 2 Rates)							
Special Districts							
2838	High Desert Parks & Recreation District	20.15%	15.90%	18.63%	15.75%	11.50%	14.23%
2607	Hoodland Fire District #74	21.71%	13.25%	15.98%	17.59%	9.13%	11.86%
2510	Horsefly Irrigation District	29.16%	26.18%	28.91%	24.76%	21.78%	24.51%
2773	Housing Authority of Jackson County	20.27%	17.34%	20.07%	15.87%	12.94%	15.67%
2829	Hubbard Rural Fire Protection District	7.13%	4.15%	6.88%	2.73%	0.49%	2.48%
2564	Illinois Valley Fire District	10.99%	2.04%	4.77%	6.59%	0.49%	0.49%
2651	Imbler Rural Fire Protection District	26.72%	17.85%	20.58%	22.32%	13.45%	16.18%
2715	Jackson County Fire District #3	17.22%	8.57%	11.30%	13.15%	4.50%	7.23%
2620	Jackson County Fire District #4	26.16%	17.27%	20.00%	22.62%	13.73%	16.46%
2541	Jackson County Vector Control District	14.06%	14.45%	17.18%	9.82%	10.21%	12.94%
2712	Jefferson County EMS	18.68%	15.96%	18.69%	14.28%	11.56%	14.29%
2846	Jefferson County Library District	20.70%	16.76%	19.49%	16.30%	12.36%	15.09%
2561	Jefferson Rural Fire Protection District	11.88%	4.63%	7.36%	7.48%	0.49%	2.96%
2763	Junction City Fire Department	21.72%	13.60%	16.33%	17.73%	9.61%	12.34%
2559	Keizer Fire Department	19.81%	11.26%	13.99%	15.73%	7.18%	9.91%
2710	Klamath County Emergency Communications District	18.30%	16.99%	19.72%	14.14%	12.83%	15.56%
2721	Klamath Housing Authority	15.58%	13.83%	16.56%	11.18%	9.43%	12.16%
2624	Klamath Vector Control	17.11%	17.50%	20.23%	14.61%	15.00%	17.73%
2579	La Pine Rural Fire Protection District	20.72%	12.08%	14.81%	16.38%	7.74%	10.47%
2850	Lake County 4-H & Extension Service	6.96%	7.35%	10.08%	2.72%	3.11%	5.84%
2768	Lake County Library District	16.09%	16.48%	19.21%	11.85%	12.24%	14.97%
2522	Lane Council of Governments	17.02%	15.74%	18.47%	12.63%	11.35%	14.08%
2635	Lane County Fire District #1	22.51%	14.93%	17.66%	18.11%	10.53%	13.26%
2849	Lebanon Aquatic District	11.01%	11.31%	14.04%	6.68%	6.98%	9.71%
2705	Lebanon Fire District	22.17%	13.47%	16.20%	18.45%	9.75%	12.48%
2661	Lincoln County 911	0.59%	0.49%	0.49%	0.59%	0.49%	0.49%
2753	Linn-Benton Housing Authority	11.67%	8.79%	11.52%	7.35%	4.47%	7.20%
2572	Local Government Personnel Institute	17.21%	16.05%	18.78%	14.71%	13.55%	16.28%
2700	Lowell Rural Fire Protection District	0.59%	0.49%	0.49%	0.59%	0.49%	0.49%
2823	Lyons Fire District	21.17%	18.19%	20.92%	16.77%	13.79%	16.52%
2598	Marion County Housing Authority	4.60%	2.34%	5.07%	0.59%	0.49%	0.67%
2628	McKenzie Fire And Rescue	14.62%	8.98%	11.71%	10.22%	4.58%	7.31%
2592	Medford Irrigation District	14.85%	14.54%	17.27%	10.50%	10.19%	12.92%
2594	Metro	13.34%	11.43%	14.16%	8.94%	7.03%	9.76%
2663	Metropolitan Area Communications Commission	12.68%	12.32%	15.05%	8.28%	7.92%	10.65%
2811	Mid-Columbia Center For Living	18.09%	15.75%	18.48%	13.69%	11.35%	14.08%
2657	Mid-Willamette Valley Senior Service Agency	14.23%	12.30%	15.03%	9.83%	7.90%	10.63%
2853	Mill City Rural Fire Protection District	16.17%	7.22%	9.95%	11.77%	2.82%	5.55%
2752	Mist-Birkenfeld Rural Fire Protection District	17.33%	9.04%	11.77%	13.64%	5.35%	8.08%

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 (Pre-SB 822) 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/13 - 6/30/15				
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll
SLGRP (Default Tier 1/Tier 2 Rates)									
Special Districts									
2758	Mohawk Valley Rural Fire District	16.76%		7.87%	10.60%	13.22%		4.33%	7.06%
2568	Molalla Rural Fire Protection District #73	29.40%		20.47%	23.20%	25.25%		16.32%	19.05%
2555	Monroe Fire Department	17.31%		8.36%	11.09%	12.91%		3.96%	6.69%
2778	Mulino Water District #23	19.92%		15.67%	18.40%	15.52%		11.27%	14.00%
2806	Multnomah County Rural Fire Protection District #14	19.65%		15.40%	18.13%	15.25%		11.00%	13.73%
2508	Multnomah Drainage	21.13%		19.19%	21.92%	16.99%		15.05%	17.78%
2869	Nehalem Bay Fire & Rescue	26.19%		17.27%	20.00%	22.32%		13.40%	16.13%
2780	Nehalem Bay Health District	16.94%		13.96%	16.69%	13.42%		10.44%	13.17%
2858	Nesika Beach-Ophir Water District	15.97%		12.99%	15.72%	11.57%		8.59%	11.32%
2716	Neskowin Water District	15.10%		15.49%	18.22%	10.86%		11.25%	13.98%
2674	Nestucca Rural Fire District	17.45%		8.50%	11.23%	13.05%		4.10%	6.83%
2818	Netarts Water District	17.73%		13.48%	16.21%	13.33%		9.08%	11.81%
2830	Netarts-Oceanside Rural Fire Protection District	24.09%		15.14%	17.87%	19.69%		10.74%	13.47%
2604	Netarts-Oceanside Sanitary District	10.93%		8.09%	10.82%	6.53%		3.69%	6.42%
2837	NORCOM	12.79%		10.54%	13.27%	8.39%		6.14%	8.87%
2781	North Bend/Coos-Curry Housing Authority	31.40%		30.18%	32.91%	27.64%		26.42%	29.15%
2638	North Douglas County Fire and EMS	22.26%		13.33%	16.06%	18.03%		9.10%	11.83%
2793	North Lincoln Fire & Rescue District #1	20.76%		12.35%	15.08%	16.53%		8.12%	10.85%
2839	North Morrow Vector Control District	19.90%		15.65%	18.38%	15.50%		11.25%	13.98%
2792	North Wasco County Parks And Recreation District	15.12%		15.51%	18.24%	10.88%		11.27%	14.00%
2825	Northern Oregon Corrections	12.91%		6.79%	9.52%	9.08%		2.96%	5.69%
2504	Oak Lodge Water District	20.69%		19.29%	22.02%	16.29%		14.89%	17.62%
2852	Ochoco Irrigation District	14.29%		10.04%	12.77%	9.89%		5.64%	8.37%
2562	Odell Rural Fire Protection District	21.00%		18.02%	20.75%	16.60%		13.62%	16.35%
2816	Odell Sanitary District	19.93%		15.68%	18.41%	15.53%		11.28%	14.01%
2880	Oregon Health & Science University	13.87%		12.19%	14.92%	9.47%		7.79%	10.52%
2531	Oregon School Boards Association	18.49%		17.37%	20.10%	14.09%		12.97%	15.70%
2774	Oregon Trail Library District	13.98%		14.37%	17.10%	10.70%		11.09%	13.82%
2684	Parkdale Fire District	26.95%		18.00%	20.73%	22.55%		13.60%	16.33%
2694	Philomath Fire Department	22.83%		13.92%	16.65%	18.91%		10.00%	12.73%
2650	Pleasant Hill Fire Department	16.33%		13.35%	16.08%	11.93%		8.95%	11.68%
2513	Port of Coos Bay	17.01%		15.54%	18.27%	12.61%		11.14%	13.87%
2741	Port of Garibaldi	14.37%		13.18%	15.91%	9.97%		8.78%	11.51%
2625	Port of Newport	8.14%		8.09%	10.82%	4.06%		4.01%	6.74%
2512	Port of Portland	14.20%		10.91%	13.64%	9.80%		6.51%	9.24%
2501	Port of The Dalles	4.46%		1.44%	4.17%	0.59%		0.49%	0.49%
2713	Port of Tillamook Bay	15.30%		13.59%	16.32%	10.90%		9.19%	11.92%
2673	Port Orford Library	6.81%		2.56%	5.29%	2.41%		0.49%	0.89%
2519	Portland Housing Authority	15.10%		12.81%	15.54%	10.70%		8.41%	11.14%

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 (Pre-SB 822) 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/13 - 6/30/15		
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll
SLGRP (Default Tier 1/Tier 2 Rates)							
Special Districts							
2542	Rainbow Water District	17.23%	17.62%	20.35%	12.99%	13.38%	16.11%
2776	Rainier Cemetery District	0.59%	0.49%	0.49%	0.59%	0.49%	0.49%
2590	Redmond Fire & Rescue	20.20%	11.57%	14.30%	15.80%	7.17%	9.90%
2549	Rogue River Fire District	18.76%	10.83%	13.56%	14.89%	6.96%	9.69%
2585	Rogue River Valley Irrigation District	29.00%	25.99%	28.72%	24.60%	21.59%	24.32%
2669	Roseburg Urban Sanitary Authority	13.26%	12.27%	15.00%	9.01%	8.02%	10.75%
2802	Rural Road Assessment District #3	19.93%	15.68%	18.41%	15.53%	11.28%	14.01%
2551	Sandy Fire Department	19.56%	11.15%	13.88%	15.53%	7.12%	9.85%
2544	Santa Clara Rural Fire Protection District	22.88%	13.99%	16.72%	19.34%	10.45%	13.18%
2709	Scappoose Public Library	4.07%	4.46%	7.19%	0.59%	0.49%	2.95%
2739	Scappoose Rural Fire Protection District	23.70%	14.77%	17.50%	19.69%	10.76%	13.49%
2605	Scio Fire District	0.59%	0.49%	0.49%	0.59%	0.49%	0.49%
2786	Seal Rock Rural Fire Protection District	10.86%	1.91%	4.64%	6.46%	0.49%	0.49%
2734	Seal Rock Water District	11.43%	9.08%	11.81%	7.03%	4.68%	7.41%
2630	Sheridan Fire District	20.52%	11.63%	14.36%	16.64%	7.75%	10.48%
2790	Silver Falls Library District	17.47%	14.59%	17.32%	13.07%	10.19%	12.92%
2659	Silverton Fire District	20.33%	12.75%	15.48%	16.31%	8.73%	11.46%
2692	Siuslaw Public Library	16.67%	13.53%	16.26%	12.27%	9.13%	11.86%
2794	Siuslaw Rural Fire Protection District #1	22.97%	15.72%	18.45%	18.75%	11.50%	14.23%
2599	South Suburban Sanitary District	16.16%	15.05%	17.78%	11.76%	10.65%	13.38%
2766	Southwest Lincoln County Water District	17.50%	14.26%	16.99%	13.10%	9.86%	12.59%
2706	Stanfield Fire District	19.61%	10.72%	13.45%	16.07%	7.18%	9.91%
2696	Stayton Fire District	23.51%	15.40%	18.13%	19.40%	11.29%	14.02%
2799	Sublimity Fire District	18.51%	11.05%	13.78%	14.11%	6.65%	9.38%
2641	Suburban East Salem Water District	16.23%	15.17%	17.90%	11.83%	10.77%	13.50%
2857	Sunriver Service District	19.38%	10.77%	13.50%	15.03%	6.42%	9.15%
2810	Sutherlin Water Control District	16.85%	13.87%	16.60%	12.45%	9.47%	12.20%
2847	Sweet Home Fire and Ambulance District	22.52%	14.56%	17.29%	18.82%	10.86%	13.59%
2582	Talent Irrigation District	17.35%	16.86%	19.59%	13.33%	12.84%	15.57%
2814	The Job Council	38.61%	36.29%	39.02%	34.21%	31.89%	34.62%
2652	The Oregon Consortium	20.70%	19.58%	22.31%	16.30%	15.18%	17.91%
2626	Tillamook Peoples Utility District	16.71%	15.31%	18.04%	12.31%	10.91%	13.64%
2864	Tri-City Water and Sanitary Authority	15.39%	13.55%	16.28%	10.99%	9.15%	11.88%
2660	Tualatin Valley Fire & Rescue	19.95%	11.78%	14.51%	15.92%	7.75%	10.48%
2587	Tualatin Valley Irrigation District	13.72%	12.80%	15.53%	9.32%	8.40%	11.13%
2842	Tualatin Valley Water District	14.49%	12.42%	15.15%	10.09%	8.02%	10.75%
2772	Umatilla County Soil & Water District	13.07%	10.09%	12.82%	9.55%	6.57%	9.30%
2732	Umatilla County Special Library District	8.01%	8.40%	11.13%	3.77%	4.16%	6.89%
2653	Umatilla Fire Department	18.52%	9.63%	12.36%	14.98%	6.09%	8.82%

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 (Pre-SB 822) 7/1/13 - 6/30/15			Net Employer Contribution Rate 7/1/13 - 6/30/15		
		Tier 1/ Payroll	Tier 2 Payroll	OPSRP General Service Payroll	OPSRP Police and Fire Payroll	Tier 1/ Payroll	Tier 2 Payroll
SLGRP (Default Tier 1/Tier 2 Rates)							
Special Districts							
2826	Wasco County Soil-Water Conservation District	16.54%	12.29%	15.02%	12.14%	7.89%	10.62%
2695	Washington County Consolidated Communications Agency	18.50%	16.18%	18.91%	14.10%	11.78%	14.51%
2578	Washington County Fire District #2	26.91%	17.97%	20.70%	22.59%	13.65%	16.38%
2540	West Extension Irrigation District	15.06%	10.81%	13.54%	10.66%	6.41%	9.14%
2867	West Multnomah Soil And Water Conservation District	18.44%	17.27%	20.00%	14.14%	12.97%	15.70%
2589	West Slope Water District	24.15%	21.02%	23.75%	19.75%	16.62%	19.35%
2606	West Valley Housing Authority	15.54%	14.14%	16.87%	11.14%	9.74%	12.47%
2754	Western Lane Ambulance District	17.25%	15.23%	17.96%	12.85%	10.83%	13.56%
2817	Wickiup Water District	18.31%	15.33%	18.06%	14.79%	11.81%	14.54%
2868	Willamette Valley Fire & Rescue Authority	27.44%	19.22%	21.95%	23.48%	15.26%	17.99%
2552	Winston-Dillard Fire District	32.31%	23.69%	26.42%	28.46%	19.84%	22.57%
2600	Winston-Dillard Water District	17.14%	14.41%	17.14%	12.74%	10.01%	12.74%
2676	Woodburn Fire District	31.63%	22.70%	25.43%	27.45%	18.52%	21.25%
2843	Yachats Rural Fire Protection District	21.79%	12.94%	15.67%	17.45%	8.60%	11.33%
2726	Yamhill Communications Agency	17.70%	15.42%	18.15%	13.30%	11.02%	13.75%
State							
1000	State Agencies	15.36%	12.54%	15.27%	10.96%	8.14%	10.87%