

STATE CONTROLLER'S OFFICE
PERSONNEL AND PAYROLL SERVICES DIVISION
P.O. BOX 942850
SACRAMENTO, CA 94250-5878

DATE: July 14, 2026

PAYROLL LETTER #26-005

TO: All Agencies/Campuses in the Uniform State Payroll System

FROM: Lisa Dean, Chief
Personnel and Payroll Services Division

RE: 2026/2027 RETIREMENT EMPLOYER CONTRIBUTIONS

As approved in the 2026-27 Budget Act, effective July 1, 2026, the new employer retirement contribution rates for the fiscal year 2026-27 are as follows:

- Miscellaneous - 1st Tier 31.70%
- Miscellaneous - 2nd Tier 31.70%
- State Industrial 21.28%
- State Safety 22.78%
- Highway Patrol 65.13%
- Peace Officer/Firefighter 50.65%

The State Controller's Office implemented the 2026/27 employer retirement contribution rates beginning with the July 2026 pay period. The new employer retirement contribution rates will be included in an upcoming update to Section H of the [Payroll Procedures Manual](#).

PPSD and CSU Contact Information:

- [PPSD Contacts and Additional Information](#)
- [Campus Information Retrieval System \(CIRS\) | Contact Email](#)

Web Resources:

- [For HR Personnel](#)
- [For State Employees](#)

LD:CL:BSSM:SACS