



To:  
Chief School Administrators  
College and University Presidents  
District Contacts  
Employer Secure Area Contacts

## Estimated Employer Contribution Rate Applicable to 2025-26 Payroll

To assist you with 2025-26 budget preparations, we recommend you use an estimated employer contribution rate (ECR) of **9.59%** for 2025-26 payroll. This projected rate is consistent with [Administrative Bulletin 2024-14](#), issued in November 2024, in which we estimated a rate of between 9.50% and 10.00%.

The funds associated with the estimated ECR of 9.59% will be collected in the fall of 2026. We send this alert well in advance to assist with your planning. Note that the ECR of 9.59% is still an estimated rate. The Retirement Board is expected to adopt the final 2025-26 ECR at its July 31, 2025 meeting and an Administrative Bulletin formalizing the rate will be issued soon thereafter.

In general, the ECR is adopted each July and the contributions associated with that specific rate are collected 14 to 16 months later. Except for those employers required to pay directly, contributions are deducted annually from State Aid apportioned in September, October and November of the year following the year in which the ECR is adopted by the Board.

The decrease in the estimated ECR is due to greater than anticipated investment returns. Please note school districts are permitted to have their own internal TRS Retirement Contribution Reserve Funds to build up reserves and to use at a future date when needed.

If you have any questions, please contact Heidi Brennan, Manager of Communications & Outreach, at 518-447-2911 or [heidi.brennan@nystrs.org](mailto:heidi.brennan@nystrs.org).

## History of the Employer Contribution Rate (ECR)

Salary Year	ECR
2010-11	8.62%
2011-12	11.11%
2012-13	11.84%
2013-14	16.25%
2014-15	17.53%
2015-16	13.26%
2016-17	11.72%
2017-18	9.80%
2018-19	10.62%
2019-20	8.86%
2020-21	9.53%
2021-22	9.80%
2022-23	10.29%
2023-24	9.76%
2024-25	10.11%
2025-26	9.59%*

\*estimated