



STATE OF WISCONSIN

DEPARTMENT OF ADMINISTRATION

Tony Evers, Governor
Kathy Blumenfeld, Secretary
Donna Bente, Division Administrator

Date: November 21, 2025

To: STAR Agencies

From: Joe Kelly
Payroll & Benefit Systems Coordinator - Senior

Subject: 2026 Wisconsin Retirement System Rate Chart

Attached are the 2026 Wisconsin Retirement System rate charts. The information is presented in two different ways – a summary chart and agency-specific charts. **These contribution rates begin on the check payable January 8, 2026 (2026 Pay Period 1).**

The contributions will continue to be divided between State Non-Vested and Employee Required. (State Vested for protective services hired prior to 7/1/11 at DOT only).

The employee required contribution is 7.2% for all general, executive, and protective employees (including employees hired on or after 7/1/11 into protective services at DOT). The protective service employees at DOT hired prior to 7/1/11 will have an employee-required contribution of 2.2%.

The State Non-Vested contribution (WRS Employer Required + Sick Leave Employer Contribution) is 8.8% for all general and executive employees and varies by agency for protective employees due to the differing duty disability rates. The State Non-Vested contribution includes the sick leave rate of 1.6% for all employees for 2026. The sick leave rate was 1.2% in 2025.

The State Vested amount will continue to be 5% for protective service employees at DOT hired prior to 7/1/11.

WRS contributions will be taken on the first \$360,000 of WRS-covered earnings for all employees who are subject to the IRS Section 401(a)(17) annual compensation limit. The limit was \$350,000 for 2025.

If you have any questions about the charts, please contact me at Joe.Kelly@wisconsin.gov.

2026 RETIREMENT RATES Effective PP1 (12/14/25)
Breakdown and Summary – All Agencies

Benefit Plan	Description	Elig 1 Field	Employee WRS Required Contribution	Employer WRS Required Contribution	Duty Disability (Paid by Employer)	Total <u>Employer</u> Required WRS Contribution (Required + Duty Disability)	Sick Leave (Paid by Employer)	Total (Employee + Employer + Duty Disability + Sick Leave)
GENERL	General/Teachers	30_GENERAL 31_WCSREPT 40_TEACHER 42_EDUCSUP	7.2%	7.2%	N/A	7.2%	1.6%	16.0%
EXEC	Executive	32_EXECRET 41_EXECTEA 45_WCSSUPR 46_EXECLEG 47_WCSAPPL 48_WCSCIRC	7.2%	7.2%	N/A	7.2%	1.6%	16.0%
PROT	Protective – Most	33_PROTECT	7.2%	14.7%	0.1%	14.8%	1.6%	23.6%
PROTXO	Protective –DOT, DNR, Military Affairs, and DOJ	33_PRTCTXO	7.2%	14.7%	0.2%	14.9%	1.6%	23.7%
PROTXX	Protective – DOA	33_PRTCTXX	7.2%	14.7%	0.41%	15.11%	1.6%	23.91%
DOTGR	Protective – DOT Grandfathered (hired prior to 7-1-11)	33_DOTGRDF	2.2%	14.7% + 5% of EE contribution	0.2%	19.9%	1.6%	23.7%

2026 RETIREMENT RATES Effective PP1 (12/14/25)
For all Employees
 (INCLUDING LTE'S)
All Employee Contributions are Pre-tax

Benefit Plan	Elig Fld 1 (Retirement Category)	State Vested	Employer Required (State Non Vested + Sick Leave)	Employee Required	TOTAL
GENERL	30_GENERAL 31_WCSREPT 40_TEACHER 42_EDUCSUP	N/A	8.8%	7.2%	16.0%
EXEC	32_EXECRET 41_EXECTEA 45_WCSSUPR 46_EXECLEG 47_WCSAPPL 48_WCSCIRC	N/A	8.8%	7.2%	16.0%
PROT*	33_PROTECT	N/A	16.4%	7.2%	23.6%

* These protective rates do NOT apply to Dept of Military Affairs, DOA, DNR, DOJ or DOT.

2026 RETIREMENT RATES Effective PP1 (12/14/25)
DOT (395), DNR (370), DOJ (455), and DMA (465)
 (INCLUDING LTE'S)

All Employee Contributions are Pre-tax

Benefit Plan	Elig Fld 1 (Retirement Category)	State Vested	Employer Required (State Non Vested + Sick Leave)	Employee Required	TOTAL
GENERL	30_GENERAL 31_WCSREPT 40_TEACHER 42_EDUCSUP	N/A	8.8%	7.2%	16.0%
EXEC	32_EXECRET 41_EXECTEA 45_WCSSUPR 46_EXECLEG 47_WCSAPPL 48_WCSCIRC	N/A	8.8%	7.2%	16.0%
PROTXO	33_PRTCTXO	N/A	16.50%	7.2%	23.7%
DOTGR (hired prior to 7-1- 11)	33_DOTGRDF	5.0%	16.50%	2.2%	23.7%

2026 RETIREMENT RATES Effective PP1 (12/14/25)
DOA (505)
 (INCLUDING LTE'S)
All Employee Contributions are Pre-tax

Benefit Plan	Elig Fld 1 (Retirement Category)	State Vested	Employer Required (State Non Vested + Sick Leave)	Employee Required	TOTAL
GENERL	30_GENERAL 31_WCSREPT 40_TEACHER 42_EDUCSUP	N/A	8.8%	7.2%	16.0%
EXEC	32_EXECRET 41_EXECTEA 45_WCSSUPR 46_EXECLEG 47_WCSAPPL 48_WCSCIRC	N/A	8.8%	7.2%	16.0%
PROTXX <i>(hired 7-1-11 or later)</i>	33_PRTCTXX	N/A	16.71%	7.2%	23.91%