


To: All Reporting Agencies

From: L. C. (Buster) Evans 
Executive Director

Date: May 14, 2025

Subject: FY 2026 Salary Limitations
FY 2027 Contribution Rates

In its annual meeting held on May 14, 2025, the Board of Trustees adopted the following maximum salary increases for FY 2026 that can be used by the Teachers Retirement System of Georgia (TRS) to calculate a member's highest two-year average salary:

Employees of the Board of Regents	2.50%	(0% + 2.50%)
All Others	4.86%	(2.36% + 2.50%)

These percentages are in accordance with Georgia Law [O.C.G.A. § 47-3-120(d)] and apply only to TRS members whose current date of membership is on or after July 1, 1984.

The Board of Trustees also adopted the employee and employer contribution rates for FY 2027. Effective July 1, 2026, the contribution rates will be:

Employee Rate	6.00%
Employer Rate	22.32%

If you or your employees have any questions, please contact our office.

Thank you.

LCE/vbs