



Subject Salary Limits for Employers

Oregon law limits the amount of an employee’s salary that can be reported as "subject salary" each year. The limit helps control employer contribution rates by putting a cap on the amount of salary that can be included when calculating an employee's PERS retirement benefits. Learn more on the [PERS Salary Limit webpage](#).

The limit is indexed annually to the Consumer Price Index (CPI) [All Urban Consumers, West Region].

2024 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$232,976	\$232,976	\$232,976
Limit on Salary for Final Average Salary (FAS)	\$232,976	\$232,976	\$232,976

2023 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$225,533	\$225,533	\$225,533
Limit on Salary for Final Average Salary (FAS)	\$225,533	\$225,533	\$225,533

2022 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$210,582	\$210,582	\$210,582
Limit on Salary for Final Average Salary (FAS)	\$210,582	\$210,582	\$210,582

PERS Subject Salary Limits: 1996 – current

2021 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$197,730	\$197,730	\$197,730
Limit on Salary for Final Average Salary (FAS)	\$197,730	\$197,730	\$197,730

2020 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$195,000	\$195,000	\$195,000
Limit on Salary for Final Average Salary (FAS)	\$195,000	\$195,000	\$195,000

2019 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$933,333	\$280,000	\$280,000
Limit on Salary for FAS	None	\$280,000	\$280,000

2018 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$916,667	\$275,000	\$275,000
Limit on Salary for FAS	None	\$275,000	\$275,000

PERS Subject Salary Limits: 1996 – current

2017 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$900,000	\$270,000	\$270,000
Limit on Salary for FAS	None	\$270,000	\$270,000

2016 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$883,333	\$265,000	\$265,000
Limit on Salary for FAS	None	\$265,000	\$265,000

2015 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$883,333	\$265,000	\$265,000
Limit on Salary for FAS	None	\$265,000	\$265,000

2014 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$866,666	\$260,000	\$260,000
Limit on Salary for FAS	None	\$260,000	\$260,000

2013 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$850,000	\$255,000	\$255,000
Limit on Salary for FAS	None	\$255,000	\$255,000

PERS Subject Salary Limits: 1996 – current

2012 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$833,333	\$250,000	\$250,000
Limit on Salary for FAS	None	\$250,000	\$250,000

2011 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$816,666	\$245,000	\$245,000
Limit on Salary for FAS	None	\$245,000	\$245,000

2010 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$816,666	\$245,000	\$245,000
Limit on Salary for FAS	None	\$245,000	\$245,000

2009 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$816,666	\$245,000	\$245,000
Limit on Salary for FAS	None	\$245,000	\$245,000

2008 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$766,666	\$230,000	\$230,000
Limit on Salary for FAS	None	\$230,000	\$230,000

PERS Subject Salary Limits: 1996 – current

2007 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$750,000	\$225,000	\$225,000
Limit on Salary for FAS	None	\$225,000	\$225,000

2006 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$733,333	\$220,000	\$220,000
Limit on Salary for FAS	None	\$220,000	\$220,000

2005 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$700,000	\$210,000	\$210,000
Limit on Salary for FAS	None	\$210,000	\$210,000

2004 Limits	Tier One	Tier Two	OPSRP Members
Salary limitation on member contributions to IAP	\$683,333	\$205,000	\$205,000
Limit on Salary for FAS	None	\$205,000	\$205,000

2003 Limits	Tier One	Tier Two
Salary limitation on member contributions	\$666,667	\$200,000
Limit on Salary for FAS	None	\$200,000

PERS Subject Salary Limits: 1996 – current

2002 Limits	Tier One	Tier Two
Salary limitation on member contributions	\$666,667	\$200,000
Limit on Salary for FAS	None	\$200,000

2001 Limits	Tier One	Tier Two
Salary limitation on member contributions	\$583,333	\$170,000
Limit on Salary for FAS	None	\$170,000

2000 Limits	Tier One	Tier Two
Salary limitation on member contributions	\$500,000	\$170,000
Limit on Salary for FAS	None	\$170,000

1999 Limits	Tier One	Tier Two
Salary limitation on member contributions	\$500,000	\$160,000
Limit on Salary for FAS	None	\$160,000

1998 Limits	Tier One	Tier Two
Salary limitation on member contributions	\$500,000	\$160,000
Limit on Salary for FAS	None	\$160,000

PERS Subject Salary Limits: 1996 – current

1997 Limits	Tier One	Tier Two
Salary limitation on member contributions	\$500,000	\$160,000
Limit on Salary for FAS	None	\$160,000

1996 Limits	Tier One	Tier Two
Salary limitation on member contributions	\$500,000	\$150,000
Limit on Salary for FAS	None	\$150,000