

**OREGON ADMINISTRATIVE RULE  
PUBLIC EMPLOYEES RETIREMENT BOARD  
CHAPTER 459  
DIVISION 080 – OPSRP INDIVIDUAL ACCOUNT PROGRAM**

1   **459-080-0500**

2   **Limitation on Contributions**

3       (1) For purposes of this rule, “annual addition” has the same meaning given the  
4 term in 26 U.S.C. 415(c)(2).

5       (2) Except as otherwise provided in this rule, the annual addition to a member  
6 account for any calendar year may not exceed [~~\$69,000~~] \$70,000 effective January 1,  
7 ~~[2024]~~ 2025.

8       (3) If a payment of employee contributions for a period of military service is made  
9 under OAR 459-080-0100:

10       (a) The payment shall be allocated as an annual addition to the calendar year(s) of  
11 military service to which it relates; and

12       (b) For the purpose of determining the amount of the payment under this section,  
13 the member’s compensation shall be determined under OAR 459-080-0100(3)(d).

14       Stat. Auth.: ORS 238A.450

15       Stats. Implemented: ORS 238A.370