



Plan Assessment for Plan Year 2026
Webb County – 339
Participation Date – 12/1/1969

It's that time of year again — time to look at your TCDRS retirement plan and decide whether or not your benefits are adequate and affordable. This plan assessment will give you an overview of the benefits you provide as well as how much it will cost to provide these benefits in the upcoming plan year.

	2026 Plan
Basic Plan Options	
Employee Deposit Rate	6%
Employer Matching	250%
Retirement Eligibility	
Age 60 (Vesting)	8 years of service
Rule of	75 years total age + service
At Any Age	20 years of service
Optional Benefits	
Partial Lump Sum	No
Group Term Life	None
Retirement Plan Funding	
Total Normal Cost Rate	14.13%
Employee Deposit Rate	<u>-6.00%</u>
Employer-Paid Normal Cost Rate	8.13%
UAAL / (OAAL) Rate	<u>4.57%</u>
Required Rate	12.70%
Elected Rate	12.30%
Contribution Rates	
Retirement Plan Rate	12.70%
(greater of required and elected rate)	
Group Term Life Rate	N/A
Valuation Results (Dec. 31, 2024)	
Actuarial Accrued Liability	\$505,951,632
Actuarial Value of Assets	<u>\$455,470,730</u>
Unfunded / (Overfunded) AAL	\$50,480,902
Funded Ratio	90.0%

Notes:

Buyback adopted: 2013
Last COLA: 2023