

ATTACHMENT #2

Utah Retirement Systems
Final Tier 2 Retirement Contribution Rates as a Percentage of Salary and Wages
Fiscal Year July 1, 2025 - June 30, 2026

Final Tier 2 Hybrid Retirement System										Final Tier 2 Defined Contribution Plan						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	Employee	Employee		(1)	(2)	(3)	(4)	(5)	Employee	Employee
Employee	Employer	Employer		Tier I	Total Employer	Total	Increase	Increase		Employee	Employer	Death	Tier I	Total	Increase	Increase
Tier 2	Hybrid Plan	Hybrid Plan	Death	Amortization %	Rate	Required	(Decrease)	(Decrease)		Tier 2	Tier 2	Benefit*	Amortization %	Required	(Decrease)	(Decrease)
DB Rate	DB Plan	DC Plan	Benefit*		(2) + (3) + (4) + (5)	Contribution	From	From		Rate	Rate			Contribution	From	From
		Rate				(1) + (6)	Prior Year	Prior Year						(1)+(2)+(3)+(4)	Prior Year	Prior Year
Public Employees																
Contributory Retirement System																
11- Local Government	0.81	10.00	0.00	0.08	5.87	15.95	16.76	0.11	(1.00)	0.00	10.00	0.08	5.87	15.95	0.00	(1.00)
Public Employees																
Noncontributory Retirement System																
15- Local Government	0.81	10.00	0.00	0.08	4.11	14.19	15.00	0.11	(1.00)	0.00	10.00	0.08	4.11	14.19	0.00	(1.00)
16- State and School ¹	0.81	10.00	0.00	0.08	8.94	19.02	19.83	0.11	(0.50)	0.00	10.00	0.08	8.94	19.02	0.00	(0.50)
18- Higher Education	0.81	10.00	0.00	0.08	9.94	20.02	20.83	0.11	0.00	0.00	10.00	0.08	9.94	20.02	0.00	0.00
Public Safety																
Contributory Retirement System																
23- Other Division A (2.5% COLA)	4.73	14.00	0.00	0.08	11.27	25.35	30.08	0.00	0.00	0.00	14.00	0.08	11.27	25.35	0.00	0.00
Public Safety																
Noncontributory Retirement System																
42- State	4.73	14.00	0.00	0.08	17.46	31.54	36.27	0.00	(0.50)	0.00	14.00	0.08	17.46	31.54	0.00	(0.50)
43- Other Division A (2.5% COLA)	4.73	14.00	0.00	0.08	10.75	24.83	29.56	0.00	(0.50)	0.00	14.00	0.08	10.75	24.83	0.00	(0.50)
75- Other Division A (4.0% COLA)	4.73	14.00	0.00	0.08	11.91	25.99	30.72	0.00	(0.50)	0.00	14.00	0.08	11.91	25.99	0.00	(0.50)
44- Salt Lake City	4.73	14.00	0.00	0.08	24.20	38.28	43.01	0.00	0.00	0.00	14.00	0.08	24.20	38.28	0.00	0.00
45- Ogden	4.73	14.00	0.00	0.08	26.30	40.38	45.11	0.00	0.00	0.00	14.00	0.08	26.30	40.38	0.00	0.00
46- Provo	4.73	14.00	0.00	0.08	19.61	33.69	38.42	0.00	0.00	0.00	14.00	0.08	19.61	33.69	0.00	0.00
47- Logan	4.73	14.00	0.00	0.08	18.37	32.45	37.18	0.00	(0.50)	0.00	14.00	0.08	18.37	32.45	0.00	(0.50)
48- Bountiful	4.73	14.00	0.00	0.08	26.89	40.97	45.70	0.00	0.00	0.00	14.00	0.08	26.89	40.97	0.00	0.00
49- Other Division B (2.5% COLA)	4.73	14.00	0.00	0.08	9.95	24.03	28.76	0.00	0.00	0.00	14.00	0.08	9.95	24.03	0.00	0.00
76- Other Division B (4.0% COLA)	4.73	14.00	0.00	0.08	12.94	27.02	31.75	0.00	(1.00)	0.00	14.00	0.08	12.94	27.02	0.00	(1.00)
Firefighters' Retirement System																
31- Division A**	4.73	14.00	0.00	0.08	0.00	14.08	18.81	0.00	0.00	0.00	14.00	0.08	0.00	14.08	0.00	0.00
32- Division B**	4.73	14.00	0.00	0.08	0.00	14.08	18.81	0.00	0.00	0.00	14.00	0.08	0.00	14.08	0.00	0.00

* Employer paid active member death benefit (75% of salary) per Utah Code Section 49-22-501 and 49-23-501.
** For Firefighters, the fire insurance premium offset was applied first to the amortization charge, leaving no amount owed to Tier I by employers for Tier 2 Firefighters
1 Public School Districts and Charter School rates are effective September 1, 2025 - August 31, 2026