

Utah Retirement Systems
Final Condensed Retirement Contribution Rate Guide
Fiscal Year July 1, 2018 - June 30, 2019

	Tier 1 DB System			Tier 1 Post Retired		Tier 2 - DB Hybrid System				Tier 2 - DC Plan				
	Contribution Reporting Fields			Post Retired Employment after 6/30/2010 - NO 401(k) Amortization of UAAL**	Post Retired Employment before 7/1/2010 Optional 401(k) Cap	Contribution Reporting Fields			Contribution Reporting Fields					
	Tier 1 2018-2019 RATES					Tier 2 2018-2019 RATES			Tier 2 2018-2019 RATES					
	Employee	Employer	TOTAL			Tier 2 Fund	Employer	401(k)	TOTAL	Tier 2 Fund	Employer	401(k)	TOTAL	
Public Employees														
Contributory Retirement System														
11- Local Government	6.00	14.46	20.46	8.37	12.09	111	17.30	1.15	18.45	211	8.45	10.00	18.45	
12- State and School ¹	6.00	17.70	23.70	12.25	11.45									
17- Higher Education	6.00	17.70	23.70	12.25	11.45									
Public Employees														
Noncontributory Retirement System														
15- Local Government	-	18.47	18.47	6.61	11.86	111	15.54	1.15	16.69	211	6.69	10.00	16.69	
16- State and School ¹	-	22.19	22.19 *	9.94	12.25	112	18.87	1.15	20.02	212	10.02	10.00	20.02	
18- Higher Education	-	22.19	22.19 *	9.94	12.25	117	18.87	1.15	20.02	217	10.02	10.00	20.02	
Public Safety														
Contributory Retirement System														
Division A														
23- Other Division A With 2.5% COLA	12.29	22.79	35.08	11.77	23.31	122	23.11	0.74	23.85	222	11.85	12.00	23.85	
77- Other Division A With 4% COLA	12.29	24.37	36.66	12.93	23.73	122	24.27	0.74	25.01	222	13.01	12.00	25.01	
Division B														
29- Other Division B With 2.5% COLA	10.50	22.81	33.31	9.77	23.54	122	21.11	0.74	21.85	222	9.85	12.00	21.85	
74- Other Division B With 4% COLA	10.50	28.98	39.48	15.94	23.54	122	27.28	0.74	28.02	222	16.02	12.00	28.02	
Public Safety														
Noncontributory Retirement System														
Division A														
42- State With 4% COLA	-	41.35	41.35	18.46	22.89	122	29.80	0.74	30.54	222	18.54	12.00	30.54	
43- Other Division A With 2.5% COLA	-	34.04	34.04	11.75	22.29	122	23.09	0.74	23.83	222	11.83	12.00	23.83	
75- Other Division A With 4% COLA	-	35.71	35.71	12.91	22.80	122	24.25	0.74	24.99	222	12.99	12.00	24.99	
48- Bountiful With 2.5% COLA	-	50.38	50.38	26.89	23.49	122	38.23	0.74	38.97	222	26.97	12.00	38.97	
Division B														
44- Salt Lake City With 2.5% COLA	-	46.71	46.71	24.20	22.51	122	35.54	0.74	36.28	222	24.28	12.00	36.28	
45- Ogden With 2.5% COLA	-	48.72	48.72	26.30	22.42	122	37.64	0.74	38.38	222	26.38	12.00	38.38	
46- Provo With 2.5% COLA	-	42.23	42.23	19.61	22.62	122	30.95	0.74	31.69	222	19.69	12.00	31.69	
47- Logan With 2.5% COLA	-	41.97	41.97	19.37	22.60	122	30.71	0.74	31.45	222	19.45	12.00	31.45	
49- Other Division B With 2.5% COLA	-	32.28	32.28	9.66	22.62	122	21.00	0.74	21.74	222	9.74	12.00	21.74	
76- Other Division B With 4% COLA	-	38.97	38.97	15.94	23.03	122	27.28	0.74	28.02	222	16.02	12.00	28.02	
Firefighters' Retirement System														
Division A														
31- Division A	15.05	4.61	19.66	-	19.66	132	11.34	0.74	12.08	232	0.08	12.00	12.08	
Division B														
32- Division B	16.71	7.24	23.95	-	23.95	132	11.34	0.74	12.08	232	0.08	12.00	12.08	
Judges' Retirement System														
37- Judges' Noncontributory	-	43.68	43.68											

* Does not include the required 1.5% 401(k) contribution.

** Unfunded Actuarial Accrued Liability

¹ Public School Districts and Charter School rates are effective September 1, 2018 - August 31, 2019