

**Utah Retirement Systems**  
**Retirement Contribution Rates as a Percentage of Salary and Wages**  
**Fiscal Year July 1, 2009 - June 30, 2010**

	2008-2009 RATES			2009-2010 RATES			Increase (Decrease)
	Employee	Employer	Total	Employee	Employer	Total	
<b>Public Employees</b>							
<b>Contributory Retirement System</b>							
11- Local Government	6.00	7.61	13.61	6.00	7.65	13.65	0.04
12- State and School	6.00	9.73 1,2	15.73	6.00	9.73 1,2	15.73	0.00
<b>Public Employees</b>							
<b>Noncontributory Retirement System</b>							
15- Local Government	--	11.62	11.62	--	11.66	11.66	0.04
16- State and School	--	14.22 1,2	14.22	--	14.22 1,2	14.22	0.00
<b>Public Safety</b>							
<b>Contributory Retirement System</b>							
<b>Division A</b>							
22- State With 4% COLA	12.29	18.25 1,4	30.54	12.29	19.01 1	31.30	0.76
23- Other Division A With 2.5% COLA	12.29	11.22	23.51	12.29	12.47	24.76	1.25
77- Other Division A With 4% COLA	12.29	13.49 3	25.78	12.29	15.01 5	27.30	1.52
<b>Division B</b>							
27- Logan With 2.5% COLA	11.13	14.61	25.74	11.13	17.81	28.94	3.20
Logan With 4% COLA	11.13	17.58 3	28.71	11.13	21.24 5	32.37	3.66
29- Other Division B With 2.5% COLA	10.50	15.69	26.19	10.50	16.67	27.17	0.98
74- Other Division B With 4% COLA	10.50	17.90 3	28.40	10.50	19.17 5	29.67	1.27
<b>Public Safety</b>							
<b>Noncontributory Retirement System</b>							
<b>Division A</b>							
42- State With 4% COLA	--	29.55 1,4	29.55	--	30.18 1	30.18	0.63
43- Other Division A With 2.5% COLA	--	22.61	22.61	--	23.34	23.34	0.73
75- Other Division A With 4% COLA	--	24.91 3	24.91	--	25.90 5	25.90	0.99
48- Bountiful With 2.5% COLA	--	22.47	22.47	--	23.07	23.07	0.60
Bountiful With 4% COLA	--	25.85 3	25.85	--	26.82 5	26.82	0.97
<b>Division B</b>							
44- Salt Lake City With 2.5% COLA	--	35.71	35.71	--	35.71	35.71	0.00
Salt Lake City With 4% COLA	--	39.06 3	39.06	--	39.39 5	39.39	0.33
45- Ogden With 2.5% COLA	--	31.47	31.47	--	33.11	33.11	1.64
Ogden With 4% COLA	--	35.28 3	35.28	--	37.34 5	37.34	2.06
46- Provo With 2.5% COLA	--	29.84	29.84	--	30.91	30.91	1.07
Provo With 4% COLA	--	32.86 3	32.86	--	34.20 5	34.20	1.34
47- Logan With 2.5% COLA	--	25.48	25.48	--	27.74	27.74	2.26
Logan With 4% COLA	--	28.47 3	28.47	--	31.19 5	31.19	2.72
49- Other Division B With 2.5% COLA	--	25.49	25.49	--	26.21	26.21	0.72
76- Other Division B With 4% COLA	--	27.71 3	27.71	--	28.73 5	28.73	1.02
<b>Firefighters' Retirement System</b>							
<b>Division A</b>							
Gross Rate	15.05	9.21	24.26	15.05	10.78	25.83	1.57
Insurance Premium Offset	(1.91)	(9.21)	(11.12)	(1.56)	(10.78)	(12.34)	(1.22)
31- Net rate	13.14	0.00	13.14	13.49	0.00	13.49	0.35
<b>Division B</b>							
Gross Rate	16.71	4.09	20.80	16.71	4.61	21.32	0.52
Insurance Premium Offset	(7.03)	(4.09)	(11.12)	(7.03)	(4.61)	(11.64)	(0.52)
32- Net rate	9.68	0.00	9.68	9.68	0.00	9.68	0.00
<b>Judges' Retirement System</b>							
Gross Rate	0.00	27.83 1	27.83	0.00	30.92 1	30.92	3.09
Court Fees Offset	0.00	(14.32)	(14.32)	0.00	(13.83)	(13.83)	0.49
37- Net rate- Noncontributory	--	13.51 1	13.51	--	17.09 1	17.09	3.58

1 Includes funding of 3% Substantial Substitute based on salaries for all state and school employees.

2 Does not include 1.5% 401(k).

3 For Public Safety units electing the 4% COLA during calendar year 2008 the new rate will go into effect on January 1, 2009 not July 1, 2009.

4 The Rate showing for the State Public Safety is effective January 1, 2009 not July 1, 2009.

5 For Public Safety units electing the 4% COLA during calendar year 2009, the new rate will go into effect on January 1, 2010 not July 1, 2010.