

Utah Retirement Systems
Preliminary 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	Post Retired	Contribution Reporting Fields				Contribution Reporting Fields			
	Tier 1 2018-2019 RATES			Employment after	Employment before	Tier 2 2018-2019 RATES				Tier 2 2018-2019 RATES			
	Employee	Employer	TOTAL	6/30/2010 - NO 401(k)	7/1/2010	Tier 2	Employer	401(k)	TOTAL	Tier 2	Employer	401(k)	TOTAL
				Amortization of UAAL**	Optional 401(k) Cap	Fund				Fund			
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	22.75	35.04	11.75	23.29	122	23.09	0.74	23.83	222	11.83	12.00	23.83
77- Other Division A With 4% COLA	12.29	24.33	36.62	12.91	23.71	122	24.25	0.74	24.99	222	12.99	12.00	24.99
Division B													
29- Other Division B With 2.5% COLA	10.50	22.78	33.28	9.75	23.53	122	21.09	0.74	21.83	222	9.83	12.00	21.83
74- Other Division B With 4% COLA	10.50	28.95	39.45	15.92	23.53	122	27.26	0.74	28.00	222	16.00	12.00	28.00
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	-	46.67	46.67	24.17	22.50	122	35.51	0.74	36.25	222	24.25	12.00	36.25
45- Ogden With 2.5% COLA	-	48.68	48.68	26.27	22.41	122	37.61	0.74	38.35	222	26.35	12.00	38.35
46- Provo With 2.5% COLA	-	42.16	42.16	19.56	22.60	122	30.90	0.74	31.64	222	19.64	12.00	31.64
47- Logan With 2.5% COLA	-	41.92	41.92	19.33	22.59	122	30.67	0.74	31.41	222	19.41	12.00	31.41
49- Other Division B With 2.5% COLA	-	32.25	32.25	9.64	22.61	122	20.98	0.74	21.72	222	9.72	12.00	21.72
76- Other Division B With 4% COLA	-	38.94	38.94	15.92	23.02	122	27.26	0.74	28.00	222	16.00	12.00	28.00
Firefighters' Retirement System													
Division A													
31- Division A	15.05	4.47	19.52	-	19.52	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