

Utah Retirement Systems
Preliminary Tier 1 Retirement Contribution Rates as a Percentage of Salary and Wages
Fiscal Year July 1, 2018 - June 30, 2019

	Preliminary Tier 1 2018-2019 RATES						Increase (Decrease) From Prior Year
	(1) Employee	(2) Employer	(3) Normal cost (1) + (2)	(4) Amortization of UAAL *	(5) Net Employer (2) + (4)	(6) Total (3) + (4)	
Public Employees							
Contributory Retirement System							
11- Local Government	6.00	6.09	12.09	8.37	14.46	20.46	0.00
12- State and School **	6.00	5.45	11.45	12.25	17.70	23.70 ^{1,2}	0.00
17- Higher Education	6.00	5.45	11.45	12.25	17.70	23.70 ^{1,2}	0.00
Public Employees							
Noncontributory Retirement System							
15- Local Government	-	11.86	11.86	6.61	18.47	18.47	0.00
16- State and School **	-	12.25	12.25	9.94	22.19	22.19 ^{1,2}	0.00
18- Higher Education	-	12.25	12.25	9.94	22.19	22.19 ^{1,2}	0.00
Public Safety							
Contributory Retirement System							
Division A							
23- Other Division A With 2.5% COLA	12.29	11.00	23.29	11.75	22.75	35.04	0.00
77- Other Division A With 4% COLA	12.29	11.42	23.71	12.91	24.33	36.62	0.00
Division B							
29- Other Division B With 2.5% COLA	10.50	13.03	23.53	9.75	22.78	33.28	0.49
74- Other Division B With 4% COLA	10.50	13.03	23.53	15.92	28.95	39.45	0.00
Public Safety							
Noncontributory Retirement System							
Division A							
42- State With 4% COLA	-	22.89	22.89	18.46	41.35	41.35 ¹	0.00
43- Other Division A With 2.5% COLA	-	22.29	22.29	11.75	34.04	34.04	0.00
75- Other Division A With 4% COLA	-	22.80	22.80	12.91	35.71	35.71	0.00
48- Bountiful With 2.5% COLA	-	23.49	23.49	26.89	50.38	50.38	0.80
Division B							
44- Salt Lake City With 2.5% COLA	-	22.50	22.50	24.17	46.67	46.67	0.00
45- Ogden With 2.5% COLA	-	22.41	22.41	26.27	48.68	48.68	0.00
46- Provo With 2.5% COLA	-	22.60	22.60	19.56	42.16	42.16	0.00
47- Logan With 2.5% COLA	-	22.59	22.59	19.33	41.92	41.92	0.00
49- Other Division B With 2.5% COLA	-	22.61	22.61	9.64	32.25	32.25	0.05
76- Other Division B With 4% COLA	-	23.02	23.02	15.92	38.94	38.94	0.00
Firefighters' Retirement System							
Division A							
Gross Rate	15.05	11.62	26.67	3.91	15.53	30.58	0.00
Insurance Premium Offset	0.00	(7.15)	(7.15)	(3.91)	(11.06)	(11.06)	0.54
31- Net rate	15.05	4.47	19.52	-	4.47	19.52	0.54
Division B							
Gross Rate	16.71	9.80	26.51	8.50	18.30	35.01	0.00
Insurance Premium Offset	0.00	(2.56)	(2.56)	(8.50)	(11.06)	(11.06)	0.54
32- Net rate	16.71	7.24	23.95	-	7.24	23.95	0.54
Judges' Retirement System							
Gross Rate	-	31.60	31.60	20.31	51.91	51.91 ¹	0.00
Court Fees Offset	-	0.00	0.00	(8.23)	(8.23)	(8.23)	0.99
37- Net rate- Noncontributory	-	31.60	31.60	12.08	43.68	43.68 ¹	0.99
Governors and Legislative							
14- Appropriation Payable by June 30, 2018					\$384,103	\$384,103	\$ (7,780)

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

² Does not include 1.5% 401(k).

* Amortization of Unfunded Actuarial Accrued Liability (UAAL)

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