

**Utah Retirement Systems**  
**Preliminary Condensed Retirement Contribution Rate Guide**  
**Fiscal Year July 1, 2021 - June 30, 2022**

	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 2021-2022 RATES			Employment after 6/30/2010 - NO 401(k) Amortization of UAAL**	Employment before 7/1/2010 Optional 401(k) Cap	Tier 2 2021-2022 RATES				Tier 2 2021-2022 RATES					
	Employee	Employer	TOTAL			Tier 2 Fund	Employee	Employer	401(k)	TOTAL	Tier 2 Fund	Employee	Employer	401(k)	TOTAL
<b>Public Employees</b>															
<b>Contributory Retirement System</b>															
11- Local Government	6.00	14.46	20.46	8.37	12.09	111	0.00	17.83	0.62	18.45	211	0.00	8.45	10.00	18.45
12- State and School <sup>1</sup>	6.00	17.70	23.70	12.25	11.45										
17- Higher Education	6.00	17.70	23.70	12.25	11.45										
<b>Public Employees</b>															
<b>Noncontributory Retirement System</b>															
15- Local Government	-	18.47	18.47	6.61	11.86	111	0.00	16.07	0.62	16.69	211	0.00	6.69	10.00	16.69
16- State and School <sup>1</sup>	-	22.19	22.19	9.94	12.25	112	0.00	19.40	0.62	20.02	212	0.00	10.02	10.00	20.02
18- Higher Education	-	22.19	22.19	9.94	12.25	117	0.00	19.40	0.62	20.02	217	0.00	10.02	10.00	20.02
<b>Public Safety</b>															
<b>Contributory Retirement System</b>															
<b>Division A</b>															
23- Other Division A With 2.5% COLA	12.29	22.79	35.08	11.77	23.31	122	2.27	25.85	0.00	28.12	222	0.00	11.85	14.00	25.85
77- Other Division A With 4% COLA	12.29	24.37	36.66	12.93	23.73	122	2.27	27.01	0.00	29.28	222	0.00	13.01	14.00	27.01
<b>Division B</b>															
29- Other Division B With 2.5% COLA	10.50	22.81	33.31	9.77	23.54	122	2.27	23.85	0.00	26.12	222	0.00	9.85	14.00	23.85
74- Other Division B With 4% COLA	10.50	28.98	39.48	15.94	23.54	122	2.27	30.02	0.00	32.29	222	0.00	16.02	14.00	30.02
<b>Public Safety</b>															
<b>Noncontributory Retirement System</b>															
<b>Division A</b>															
42- State With 4% COLA	-	41.35	41.35	18.46	22.89	122	2.27	32.54	0.00	34.81	222	0.00	18.54	14.00	32.54
43- Other Division A With 2.5% COLA	-	34.04	34.04	11.75	22.29	122	2.27	25.83	0.00	28.10	222	0.00	11.83	14.00	25.83
75- Other Division A With 4% COLA	-	35.71	35.71	12.91	22.80	122	2.27	26.99	0.00	29.26	222	0.00	12.99	14.00	26.99
48- Bountiful With 2.5% COLA	-	50.38	50.38	26.89	23.49	122	2.27	40.97	0.00	43.24	222	0.00	26.97	14.00	40.97
<b>Division B</b>															
44- Salt Lake City With 2.5% COLA	-	46.71	46.71	24.20	22.51	122	2.27	38.28	0.00	40.55	222	0.00	24.28	14.00	38.28
45- Ogden With 2.5% COLA	-	48.72	48.72	26.30	22.42	122	2.27	40.38	0.00	42.65	222	0.00	26.38	14.00	40.38
46- Provo With 2.5% COLA	-	42.23	42.23	19.61	22.62	122	2.27	33.69	0.00	35.96	222	0.00	19.69	14.00	33.69
47- Logan With 2.5% COLA	-	41.97	41.97	19.37	22.60	122	2.27	33.45	0.00	35.72	222	0.00	19.45	14.00	33.45
49- Other Division B With 2.5% COLA	-	32.28	32.28	9.66	22.62	122	2.27	23.74	0.00	26.01	222	0.00	9.74	14.00	23.74
76- Other Division B With 4% COLA	-	38.97	38.97	15.94	23.03	122	2.27	30.02	0.00	32.29	222	0.00	16.02	14.00	30.02
<b>Firefighters' Retirement System</b>															
<b>Division A</b>															
31- Division A	15.05	4.61	19.66	-	19.66	132	2.27	14.08	0.00	16.35	232	0.00	0.08	14.00	14.08
<b>Division B</b>															
32- Division B	16.71	7.24	23.95	-	23.95	132	2.27	14.08	0.00	16.35	232	0.00	0.08	14.00	14.08
<b>Judges' Retirement System</b>															
37- Judges' Noncontributory	-	44.38	44.38												

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

\*\* Unfunded Actuarial Accrued Liability

<sup>1</sup> Public School Districts and Charter School rates are effective September 1, 2021 - August 31, 2022