

Utah Retirement Systems
Final Condensed Retirement Contribution Rate Guide
Fiscal Year July 1, 2023 - June 30, 2024

	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 2023-2024 RATES					Tier 2 2023-2024 RATES					Tier 2 2023-2024 RATES					
	Employee	Employer	TOTAL			Tier 2 Fund	Employee	Employer	401(k)	TOTAL	Tier 2 Fund	Employee	Employer	401(k)	TOTAL	
Public Employees																
Contributory Retirement System																
11- Local Government	6.00	13.96	19.96	7.87	12.09	111	0.00	17.77	0.18	17.95	211	0.00	7.95	10.00	17.95	
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	-	17.97	17.97	6.11	11.86	111	0.00	16.01	0.18	16.19	211	0.00	6.19	10.00	16.19	
16- State and School ¹	-	22.19	22.19 *	9.94	12.25	112	0.00	19.84	0.18	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	19.84	0.18	20.02	217	0.00	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	2.59	25.85	0.00	28.44	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	2.59	27.01	0.00	29.60	222	0.00	13.01	14.00	27.01	
Division B																
74- Other Division B With 4% COLA	10.50	27.98	38.48	14.94	23.54	122	2.59	29.02	0.00	31.61	222	0.00	15.02	14.00	29.02	
Public Safety																
Noncontributory Retirement System																
Division A																
42- State With 4% COLA	-	41.35	41.35	18.46	22.89	122	2.59	32.54	0.00	35.13	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	2.59	25.83	0.00	28.42	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	2.59	26.99	0.00	29.58	222	0.00	12.99	14.00	26.99	
48- Bountiful With 2.5% COLA	-	50.38	50.38	26.89	23.49	122	2.59	40.97	0.00	43.56	222	0.00	26.97	14.00	40.97	
Division B																
44- Salt Lake City With 2.5% COLA	-	46.71	46.71	24.20	22.51	122	2.59	38.28	0.00	40.87	222	0.00	24.28	14.00	38.28	
45- Ogden With 2.5% COLA	-	48.72	48.72	26.30	22.42	122	2.59	40.38	0.00	42.97	222	0.00	26.38	14.00	40.38	
46- Provo With 2.5% COLA	-	42.23	42.23	19.61	22.62	122	2.59	33.69	0.00	36.28	222	0.00	19.69	14.00	33.69	
47- Logan With 2.5% COLA	-	41.97	41.97	19.37	22.60	122	2.59	33.45	0.00	36.04	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	2.59	23.74	0.00	26.33	222	0.00	9.74	14.00	23.74	
76- Other Division B With 4% COLA	-	37.97	37.97	14.94	23.03	122	2.59	29.02	0.00	31.61	222	0.00	15.02	14.00	29.02	
Firefighters' Retirement System																
Division A																
31- Division A	15.05	3.61	18.66	-	18.66	132	2.59	14.08	0.00	16.67	232	0.00	0.08	14.00	14.08	
Division B																
32- Division B	16.71	6.24	22.95	-	22.95	132	2.59	14.08	0.00	16.67	232	0.00	0.08	14.00	14.08	
Judges' Retirement System																
37- Judges' Noncontributory	-	45.15	45.15													

* 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, 2023 - August 31, 2024