

Utah Retirement Systems
Final Tier 1 Retirement Contribution Rates as a Percentage of Salary and Wages
Fiscal Year July 1, 2026 - June 30, 2027

	Final Tier 1 2026-2027 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	4.87	10.96	16.96	(1.00)
12- State and School	6.00	5.45	11.45	11.25	16.70	22.70 ¹	0.00
17- Higher Education	6.00	5.45	11.45	12.25	17.70	23.70 ¹	0.00
Public Employees							
Noncontributory Retirement System							
15- Local Government	-	11.86	11.86	3.11	14.97	14.97	(1.00)
16- State and School	-	12.25	12.25	8.94	21.19	21.19 ^{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	11.02	23.31	10.77	21.79	34.08	(0.50)
Public Safety							
Noncontributory Retirement System							
Division A							
42- State With 4% COLA	-	22.89	22.89	16.96	39.85	39.85 ¹	(0.50)
43- Other Division A With 2.5% COLA	-	22.29	22.29	10.25	32.54	32.54	(0.50)
75- Other Division A With 4% COLA	-	22.80	22.80	11.41	34.21	34.21	(0.50)
48- Bountiful With 2.5% COLA	-	23.49	23.49	26.89	50.38	50.38	0.00
Division B							
44- Salt Lake City With 2.5% COLA	-	22.51	22.51	24.20	46.71	46.71	0.00
45- Ogden With 2.5% COLA	-	22.42	22.42	26.30	48.72	48.72	0.00
46- Provo With 2.5% COLA	-	22.62	22.62	19.61	42.23	42.23	0.00
47- Logan With 2.5% COLA	-	22.60	22.60	17.87	40.47	40.47	(0.50)
49- Other Division B With 2.5% COLA	-	22.62	22.62	9.95	32.57	32.57	0.00
76- Other Division B With 4% COLA	-	23.03	23.03	10.94	33.97	33.97	(2.00)
Firefighters' Retirement System							
Division A							
Gross Rate	15.05	11.68	26.73	0.99	12.67	27.72	0.00
Insurance Premium Offset	0.00	(10.07)	(10.07)	(0.99)	(11.06)	(11.06)	0.00
31- Net rate	15.05	1.61	16.66	-	1.61	16.66	0.00
Division B							
Gross Rate	16.71	9.83	26.54	1.57	11.40	28.11	(2.00)
Insurance Premium Offset	0.00	(9.49)	(9.49)	(1.57)	(11.06)	(11.06)	0.00
32- Net rate	16.71	0.34	17.05	-	0.34	17.05	(2.00)
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	(5.91)	(5.91)	(5.91)	(0.05)
37- Net rate- Noncontributory	-	31.60	31.60	14.40	46.00	46.00 ¹	(0.05)
Governors and Legislative							
14- Appropriation Payable by June 30, 2027					\$337,495	\$337,495	\$ (13,290)

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)