

Utah Retirement Systems  
Final Tier 2 Retirement Contribution Rates as a Percentage of Salary and Wages  
Fiscal Year July 1, 2026 - June 30, 2027

	Final Tier 2 Hybrid Retirement System								Final Tier 2 Defined Contribution Plan							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Employee	Employer	(1)	(2)	(3)	(4)	(5)	Employee	Employer
	Employee Tier 2 DB Rate	Employer Hybrid Plan DB Plan Rate	Employer Hybrid Plan DC Plan Rate	Death Benefit*	Tier I Amortization %	Total Employer Rate (2) + (3) + (4) + (5)	Total Required Contribution (1) + (6)	Increase (Decrease) From Prior Year	Increase (Decrease) From Prior Year	Employee Tier 2 Rate	Employer Tier 2 Rate	Death Benefit*	Tier I Amortization %	Total Required Contribution (1)+(2)+(3)+(4)	Increase (Decrease) From Prior Year	Increase (Decrease) From Prior Year
<b>Public Employees</b>																
<b>Contributory Retirement System</b>																
11- Local Government	1.30	10.00	0.00	0.08	4.87	14.95	16.25	0.49	(1.00)	0.00	10.00	0.08	4.87	14.95	0.00	(1.00)
<b>Public Employees</b>																
<b>Noncontributory Retirement System</b>																
15- Local Government	1.30	10.00	0.00	0.08	3.11	13.19	14.49	0.49	(1.00)	0.00	10.00	0.08	3.11	13.19	0.00	(1.00)
16- State and School	1.30	10.00	0.00	0.08	8.94	19.02	20.32	0.49	0.00	0.00	10.00	0.08	8.94	19.02	0.00	0.00
18- Higher Education	1.30	10.00	0.00	0.08	9.94	20.02	21.32	0.49	0.00	0.00	10.00	0.08	9.94	20.02	0.00	0.00
<b>Public Safety</b>																
<b>Contributory Retirement System</b>																
23- Other Division A (2.5% COLA)	5.98	14.00	0.00	0.08	10.77	24.85	30.83	1.25	(0.50)	0.00	14.00	0.08	10.77	24.85	0.00	(0.50)
<b>Public Safety</b>																
<b>Noncontributory Retirement System</b>																
42- State	5.98	14.00	0.00	0.08	16.96	31.04	37.02	1.25	(0.50)	0.00	14.00	0.08	16.96	31.04	0.00	(0.50)
43- Other Division A (2.5% COLA)	5.98	14.00	0.00	0.08	10.25	24.33	30.31	1.25	(0.50)	0.00	14.00	0.08	10.25	24.33	0.00	(0.50)
75- Other Division A (4.0% COLA)	5.98	14.00	0.00	0.08	11.41	25.49	31.47	1.25	(0.50)	0.00	14.00	0.08	11.41	25.49	0.00	(0.50)
44- Salt Lake City	5.98	14.00	0.00	0.08	24.20	38.28	44.26	1.25	0.00	0.00	14.00	0.08	24.20	38.28	0.00	0.00
45- Ogden	5.98	14.00	0.00	0.08	26.30	40.38	46.36	1.25	0.00	0.00	14.00	0.08	26.30	40.38	0.00	0.00
46- Provo	5.98	14.00	0.00	0.08	19.61	33.69	39.67	1.25	0.00	0.00	14.00	0.08	19.61	33.69	0.00	0.00
47- Logan	5.98	14.00	0.00	0.08	17.87	31.95	37.93	1.25	(0.50)	0.00	14.00	0.08	17.87	31.95	0.00	(0.50)
48- Bountiful	5.98	14.00	0.00	0.08	26.89	40.97	46.95	1.25	0.00	0.00	14.00	0.08	26.89	40.97	0.00	0.00
49- Other Division B (2.5% COLA)	5.98	14.00	0.00	0.08	9.95	24.03	30.01	1.25	0.00	0.00	14.00	0.08	9.95	24.03	0.00	0.00
76- Other Division B (4.0% COLA)	5.98	14.00	0.00	0.08	10.94	25.02	31.00	1.25	(2.00)	0.00	14.00	0.08	10.94	25.02	0.00	(2.00)
<b>Firefighters' Retirement System</b>																
31- Division A**	5.98	14.00	0.00	0.08	0.00	14.08	20.06	1.25	0.00	0.00	14.00	0.08	0.00	14.08	0.00	0.00
32- Division B**	5.98	14.00	0.00	0.08	0.00	14.08	20.06	1.25	0.00	0.00	14.00	0.08	0.00	14.08	0.00	0.00

\* Employer paid active member death benefit (75% of salary) per Utah Code Section 49-22-501 and 49-23-501.

\*\* For Firefighters, the fire insurance premium offset was applied first to the amortization charge, leaving no amount owed to Tier I by employers for Tier 2 Firefighters