

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

	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 Amortization of UAAL**	Post Retired Employment before 7/1/2010 Optional 401(k) Cap	Contribution Reporting Fields				Contribution Reporting Fields					
	Tier 1 2026-2027 RATES					Tier 2 2026-2027 RATES				Tier 2 2026-2027 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	10.96	16.96	4.87	12.09	111	1.30	14.95	0.00	16.25	211	0.00	4.95	10.00	14.95
12- State and School	6.00	16.70	22.70	11.25	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	-	14.97	14.97	3.11	11.86	111	1.30	13.19	0.00	14.49	211	0.00	3.19	10.00	13.19
16- State and School	-	21.19	21.19	8.94	12.25	112	1.30	19.02	0.00	20.32	212	0.00	9.02	10.00	19.02
18- Higher Education	-	22.19	22.19	9.94	12.25	117	1.30	20.02	0.00	21.32	217	0.00	10.02	10.00	20.02
<b>Public Safety</b>															
<b>Contributory Retirement System</b>															
<b>Division A (with Social Security)</b>															
23- Other Division A With 2.5% COLA	12.29	21.79	34.08	10.77	23.31	122	5.98	24.85	0.00	30.83	222	0.00	10.85	14.00	24.85
<b>Public Safety</b>															
<b>Noncontributory Retirement System</b>															
<b>Division A (with Social Security)</b>															
42- State With 4% COLA	-	39.85	39.85	16.96	22.89	122	5.98	31.04	0.00	37.02	222	0.00	17.04	14.00	31.04
43- Other Division A With 2.5% COLA	-	32.54	32.54	10.25	22.29	122	5.98	24.33	0.00	30.31	222	0.00	10.33	14.00	24.33
75- Other Division A With 4% COLA	-	34.21	34.21	11.41	22.80	122	5.98	25.49	0.00	31.47	222	0.00	11.49	14.00	25.49
48- Bountiful With 2.5% COLA	-	50.38	50.38	26.89	23.49	122	5.98	40.97	0.00	46.95	222	0.00	26.97	14.00	40.97
<b>Division B (without Social Security)</b>															
44- Salt Lake City With 2.5% COLA	-	46.71	46.71	24.20	22.51	122	5.98	38.28	0.00	44.26	222	0.00	24.28	14.00	38.28
45- Ogden With 2.5% COLA	-	48.72	48.72	26.30	22.42	122	5.98	40.38	0.00	46.36	222	0.00	26.38	14.00	40.38
46- Provo With 2.5% COLA	-	42.23	42.23	19.61	22.62	122	5.98	33.69	0.00	39.67	222	0.00	19.69	14.00	33.69
47- Logan With 2.5% COLA	-	40.47	40.47	17.87	22.60	122	5.98	31.95	0.00	37.93	222	0.00	17.95	14.00	31.95
49- Other Division B With 2.5% COLA	-	32.57	32.57	9.95	22.62	122	5.98	24.03	0.00	30.01	222	0.00	10.03	14.00	24.03
76- Other Division B With 4% COLA	-	33.97	33.97	10.94	23.03	122	5.98	25.02	0.00	31.00	222	0.00	11.02	14.00	25.02
<b>Firefighters' Retirement System</b>															
<b>Division A (with Social Security)</b>															
31- Division A	15.05	1.61	16.66	-	16.66	132	5.98	14.08	0.00	20.06	232	0.00	0.08	14.00	14.08
<b>Division B (without Social Security)</b>															
32- Division B	16.71	0.34	17.05	-	17.05	132	5.98	14.08	0.00	20.06	232	0.00	0.08	14.00	14.08
<b>Judges' Retirement System</b>															
37- Judges' Noncontributory	-	46.00	46.00												

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

\*\* Unfunded Actuarial Accrued Liability