

Utah Retirement Systems
Preliminary Condensed Retirement Contribution Rates as a Percentage of Salary and Wages
Fiscal Year July 1, 2027 - June 30, 2028

	Tier 1 DB System			Tier 1 Post Retired		Tier 2 - DB Hybrid System					Tier 2 - DC Plan				
	Contribution Reporting Fields Tier 1 2027-2028 Rates			Post Retired Employment after 6/30/2010 - NO Amortization of UAAL**	Post Retired Employment before 7/1/2010 Optional 401(k) Cap	Tier 2 Fund	Contribution Reporting Fields Tier 2 2027-2028 Rates				Tier 2 Fund	Contribution Reporting Fields Tier 2 2027-2028 Rates			
	Employee	Employer	TOTAL				Employee	Employer	401(k)	TOTAL		Employee	Employer	401(k)	TOTAL
Public Employees															
Contributory Retirement System															
11- Local Government	6.00	10.60	16.60	4.51	12.09	111	1.30	14.59	0.00	15.89	211	0.00	4.59	10.00	14.59
12- State and School	6.00	16.20	22.20	10.75	11.45										
17- Higher Education	6.00	17.70	23.70	12.25	11.45										
Public Employees															
Noncontributory Retirement System															
15- Local Government	-	14.61	14.61	2.75	11.86	111	1.30	12.83	0.00	14.13	211	0.00	2.83	10.00	12.83
16- State and School	-	20.69	20.69 *	8.44	12.25	112	1.30	18.52	0.00	19.82	212	0.00	8.52	10.00	18.52
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
Public Safety															
Contributory Retirement System															
Division A (with Social Security)															
23- Other Division A With 2.5% COLA	12.29	20.79	33.08	9.77	23.31	122	5.98	23.85	0.00	29.83	222	0.00	9.85	14.00	23.85
Public Safety															
Noncontributory Retirement System															
Division A (with Social Security)															
42- State With 4% COLA	-	39.35	39.35	16.46	22.89	122	5.98	30.54	0.00	36.52	222	0.00	16.54	14.00	30.54
43- Other Division A With 2.5% COLA	-	31.54	31.54	9.25	22.29	122	5.98	23.33	0.00	29.31	222	0.00	9.33	14.00	23.33
75- Other Division A With 4% COLA	-	33.21	33.21	10.41	22.80	122	5.98	24.49	0.00	30.47	222	0.00	10.49	14.00	24.49
48- Bountiful With 2.5% COLA	-	49.88	49.88	26.39	23.49	122	5.98	40.47	0.00	46.45	222	0.00	26.47	14.00	40.47
Division B (without Social Security)															
44- Salt Lake City With 2.5% COLA	-	46.21	46.21	23.70	22.51	122	5.98	37.78	0.00	43.76	222	0.00	23.78	14.00	37.78
45- Ogden With 2.5% COLA	-	48.22	48.22	25.80	22.42	122	5.98	39.88	0.00	45.86	222	0.00	25.88	14.00	39.88
46- Provo With 2.5% COLA	-	41.73	41.73	19.11	22.62	122	5.98	33.19	0.00	39.17	222	0.00	19.19	14.00	33.19
47- Logan With 2.5% COLA	-	39.47	39.47	16.87	22.60	122	5.98	30.95	0.00	36.93	222	0.00	16.95	14.00	30.95
49- Other Division B With 2.5% COLA	-	32.07	32.07	9.45	22.62	122	5.98	23.53	0.00	29.51	222	0.00	9.53	14.00	23.53
76- Other Division B With 4% COLA	-	31.97	31.97	8.94	23.03	122	5.98	23.02	0.00	29.00	222	0.00	9.02	14.00	23.02
Firefighters' Retirement System															
Division A (with Social Security)															
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
Division B (without Social Security)															
32- Division B	15.05	-	15.05	-	15.05	132	5.98	14.08	0.00	20.06	232	0.00	0.08	14.00	14.08
Judges' Retirement System															
37- Judges' Noncontributory	-	45.48	45.48												
Governors and Legislators															
Retirement Plan															
14- Appropriation Payable by by June 30, 2028		\$ 337,495	\$ 337,495												

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

** Unfunded Actuarial Accrued Liability