

Utah Retirement Systems
Preliminary Tier 2 Retirement Contribution Rates as a Percentage of Salary and Wages
Fiscal Year July 1, 2027 - June 30, 2028

Preliminary Tier 2 Hybrid Retirement System									Preliminary Tier 2 Defined Contribution Plan						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	Employee	Employer	(1)	(2)	(3)	(4)	(5)	Employee	Employer
Employee	Employer	Employer	Death	Tier I	Total Employer	Total	Increase	Increase	Employee	Employer	Death	Tier I	Total	Increase	Increase
Tier 2	Hybrid Plan	Hybrid Plan	Benefit*	Amortization %	Rate	Required	(Decrease)	(Decrease)	Tier 2	Tier 2	Benefit*	Amortization %	Contribution	(Decrease)	(Decrease)
DB Rate	Rate	Rate			(2) + (3) + (4) + (5)	Contribution	From	From	Rate	Rate			(1)+(2)+(3)+(4)	From	From
						(1) + (6)	Prior Year	Prior Year						Prior Year	Prior Year
Public Employees															
Contributory Retirement System															
11- Local Government	1.30	10.00	0.00	0.08	4.51	14.59	0.00	(0.36)	0.00	10.00	0.08	4.51	14.59	0.00	(0.36)
Public Employees															
Noncontributory Retirement System															
15- Local Government	1.30	10.00	0.00	0.08	2.75	12.83	0.00	(0.36)	0.00	10.00	0.08	2.75	12.83	0.00	(0.36)
16- State and School	1.30	10.00	0.00	0.08	8.44	18.52	0.00	(0.50)	0.00	10.00	0.08	8.44	18.52	0.00	(0.50)
18- Higher Education	1.30	10.00	0.00	0.08	9.94	20.02	0.00	0.00	0.00	10.00	0.08	9.94	20.02	0.00	0.00
Public Safety															
Contributory Retirement System															
23- Other Division A (2.5% COLA)	5.98	14.00	0.00	0.08	9.77	23.85	0.00	(1.00)	0.00	14.00	0.08	9.77	23.85	0.00	(1.00)
Public Safety															
Noncontributory Retirement System															
42- State	5.98	14.00	0.00	0.08	16.46	30.54	0.00	(0.50)	0.00	14.00	0.08	16.46	30.54	0.00	(0.50)
43- Other Division A (2.5% COLA)	5.98	14.00	0.00	0.08	9.25	23.33	0.00	(1.00)	0.00	14.00	0.08	9.25	23.33	0.00	(1.00)
75- Other Division A (4.0% COLA)	5.98	14.00	0.00	0.08	10.41	24.49	0.00	(1.00)	0.00	14.00	0.08	10.41	24.49	0.00	(1.00)
44- Salt Lake City	5.98	14.00	0.00	0.08	23.70	37.78	0.00	(0.50)	0.00	14.00	0.08	23.70	37.78	0.00	(0.50)
45- Ogden	5.98	14.00	0.00	0.08	25.80	39.88	0.00	(0.50)	0.00	14.00	0.08	25.80	39.88	0.00	(0.50)
46- Provo	5.98	14.00	0.00	0.08	19.11	33.19	0.00	(0.50)	0.00	14.00	0.08	19.11	33.19	0.00	(0.50)
47- Logan	5.98	14.00	0.00	0.08	16.87	30.95	0.00	(1.00)	0.00	14.00	0.08	16.87	30.95	0.00	(1.00)
48- Bountiful	5.98	14.00	0.00	0.08	26.39	40.47	0.00	(0.50)	0.00	14.00	0.08	26.39	40.47	0.00	(0.50)
49- Other Division B (2.5% COLA)	5.98	14.00	0.00	0.08	9.45	23.53	0.00	(0.50)	0.00	14.00	0.08	9.45	23.53	0.00	(0.50)
76- Other Division B (4.0% COLA)	5.98	14.00	0.00	0.08	8.94	23.02	0.00	(2.00)	0.00	14.00	0.08	8.94	23.02	0.00	(2.00)
Firefighters' Retirement System															
31- Division A**	5.98	14.00	0.00	0.08	0.00	14.08	0.00	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	0.00	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 1 by employers for Tier 2 Firefighters