



Utah Retirement Systems
PO Box 1590
Salt Lake City, UT 84110-1590
801-366-7318 | 800-753-7318
www.urs.org

REQUEST FOR EXEMPTION

Tier 1 Firefighters' Retirement System

- 1. Please type or print clearly in black ink.**
- EMPLOYER INSTRUCTIONS:** 2. Complete section A and give to the employee to verify, sign and return. Keep a copy for your records and forward original to the Retirement Office.
- EMPLOYEE INSTRUCTIONS:** 3. Review section A for accuracy. Read and complete section B. Your signature is required to complete the request for exemption. Return this form to your employer.
4. If you or your employer will be contributing to a Defined Contribution plan please set up allocations and deferrals at our web site www.urs.org through the myURS member log in.

SECTION A - EMPLOYEE INFORMATION AND EXEMPT CLASSIFICATION - TO BE COMPLETED BY EMPLOYER

Employee Name (first, middle, last)	Social Security Number	
Mailing Address	Date of Birth (mm/dd/yyyy)	
City	State	Zip
<p>I certify _____ is eligible for exemption from the Firefighters' Retirement System as Fire Chief (employee)</p> <p>beginning _____. I verify the employee's eligibility for service credit and understand I must notify the (date)</p> <p>Retirement Office when the employee becomes ineligible or terminates employment.</p>		
Name of Employer	Employer Number	
Authorized Signature (required)	Date	

SECTION B - EMPLOYEE SECTION

<p>I am applying for exemption from coverage in the Firefighters' Retirement System as authorized by Utah Code Ann. § 49-16-203(1). I understand by exempting, I am not eligible for a refund of member contributions, because I have not separated from employment; however, I may request a direct transfer of member contributions to a qualified defined contribution plan (contact the URS Retirement Department for more information). I further understand I will not accrue service credit toward a monthly retirement benefit during the period of exemption and I may not retire while employed in an exempt position.</p>	
Employee Signature (required)	Date

MERQ-1 10/01/19

PERTINENT INFORMATION FOR EXEMPTIONS

Exemption Time Frames

Exemption elections are subject to certain timing restrictions. Generally, exemptions may only be made when an employee initially begins employment with an employer and prior to participation in any retirement plan of the employer. Once an employee has participated with any plan of the employer, employees are prohibited from making a participation election, including to elect exemption or revoke an exemption, throughout the duration of their employment with that employer, regardless of position changes, promotions, or a termination and rehire.

Service Accrual

Employees don't accrue service credit towards a defined benefit retirement during the period of exemption.

Exemption Cancellations

Generally, an exempt employee may not elect to revoke or cancel any exemption. Once the exemption election has been made and the plan participation has begun at the end of the first year, the employee must remain in that plan for the duration of the employee's employment with that employer unless an employee changes positions to one that is not eligible to exempt. Employees who are in a position that no longer qualifies for exemption from specific coverage or vesting shall be returned to the participation or vesting requirements of the system in which they should be participating.

Transfer of Contributions

Employees who exempt are not eligible for a refund of member contributions, because they have not separated from employment; however, they may request a direct transfer of member contributions, if any, to a qualified defined contribution plan administered by our office. Contact the Retirement Benefits Department (801-366-7770 or 800-695-4877) for more information.

See this
video for an
overview of
exempting
rules and
processes.

