

Utah Retirement Systems

REQUIRED SUPPLEMENTARY INFORMATION (Continued)

Schedules of Employers' Net Pension Liability

(dollars in thousands)

System	Date	(1) Total Pension Liability	(2) Plan Fiduciary Net Position	(3) Employers Net Pension Liability/ (Asset)	(4) Plan Fiduciary Net Position as a Percentage of the Total Plan Liability	(5) Projected Covered Employee Payroll	(6) Net Pension Liability/(Asset) as a Percentage of Covered Employee Payroll
Noncontributory Retirement System	12/31/13	\$ 23,344,325	19,915,815	3,428,510	85.3%	\$ 3,705,771	92.5%
	12/31/14	24,043,264	21,096,512	2,946,752	87.7	3,570,912	82.5
	12/31/15	24,899,572	21,192,437	3,707,135	85.1	3,458,286	107.2
	12/31/16	26,501,781	22,618,743	3,883,038	85.3	3,406,567	114.0
	12/31/17	28,088,619	25,205,127	2,883,492	89.7	3,375,321	85.4
Contributory Retirement System	12/31/13	\$ 1,312,921	1,281,945	30,976	97.6%	\$ 98,023	31.6%
	12/31/14	1,309,800	1,269,991	39,809	97.0	90,623	43.9
	12/31/15	1,316,041	1,183,091	132,950	89.9	82,426	161.3
	12/31/16	1,292,512	1,204,904	87,608	93.2	53,615	163.4
	12/31/17	1,298,183	1,283,466	14,717	98.9	45,177	32.6
Public Safety Retirement System	12/31/13	\$ 3,269,140	2,712,184	556,956	83.0%	\$ 365,998	152.2%
	12/31/14	3,360,027	2,899,386	460,641	86.3	360,750	127.7
	12/31/15	3,511,275	2,938,839	572,436	83.7	355,171	161.2
	12/31/16	3,794,880	3,176,545	618,335	83.7	352,407	175.5
	12/31/17	4,085,203	3,576,517	508,686	87.5	350,782	145.0
Firefighters Retirement System	12/31/13	\$ 999,024	968,661	30,363	97.0%	\$ 110,741	27.4%
	12/31/14	1,014,328	1,031,039	(16,711)	101.6	111,305	(15.0)
	12/31/15	1,058,264	1,043,059	15,205	98.6	111,133	13.7
	12/31/16	1,129,729	1,115,726	14,003	98.8	112,322	12.5
	12/31/17	1,205,727	1,234,407	(28,680)	102.4	112,953	(25.4)
Judges Retirement System	12/31/13	\$ 182,638	155,676	26,962	85.2%	\$ 15,195	177.4%
	12/31/14	192,285	163,834	28,451	85.2	16,072	177.0
	12/31/15	198,986	163,747	35,239	82.3	15,832	222.6
	12/31/16	210,623	175,618	35,005	83.4	16,755	208.9
	12/31/17	231,069	198,483	32,586	85.9	18,661	174.6

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Utah Retirement Systems

REQUIRED SUPPLEMENTARY INFORMATION (Continued)

Schedules of Employers' Net Pension Liability (Concluded)

(dollars in thousands)

System	Date		(1) Total Pension Liability	(2) Plan Fiduciary Net Position	(3) Employers Net Pension Liability/ (Asset)	(4) Plan Fiduciary Net Position as a Percentage of the Total Plan Liability	(5) Projected Covered Employee Payroll	(6) Net Pension Liability/(Asset) as a Percentage of Covered Employee Payroll
Utah Governors and Legislative Retirement Plan	12/31/13	\$	11,879	10,166	1,713	85.6%	\$ 390	439.2%
	12/31/14		12,267	10,366	1,901	84.5	928	204.8
	12/31/15		12,247	10,039	2,208	82.0	943	234.1
	12/31/16		12,654	10,352	2,302	81.8	799	288.1
	12/31/17		13,074	11,220	1,854	85.8	722	256.6
Tier 2 Public Employees Retirement System	12/31/13	\$	48,292	47,690	602	98.8%	\$ 353,227	0.2%
	12/31/14		86,261	89,291	(3,030)	103.5	492,882	(0.6)
	12/31/15		140,321	140,539	(218)	100.2	637,560	(0.0)
	12/31/16		228,450	217,293	11,157	95.1	822,196	1.4
	12/31/17		338,035	329,218	8,817	97.4	996,965	0.9
Tier 2 Public Safety and Firefighter Retirement System	12/31/13	\$	3,345	3,935	(590)	117.6%	\$ 20,215	(2.9)%
	12/31/14		7,226	8,705	(1,479)	120.5	35,019	(4.2)
	12/31/15		13,628	15,089	(1,461)	110.7	53,276	(2.7)
	12/31/16		24,266	25,135	(869)	103.6	74,834	(1.2)
	12/31/17		39,023	40,180	(1,157)	103.0	98,113	(1.2)
All Retirement Systems	12/31/13	\$	29,171,564	25,096,072	4,075,492	86.0%	\$ 4,669,560	87.3%
	12/31/14		30,025,458	26,569,124	3,456,334	88.5	4,679,491	73.9
	12/31/15		31,150,334	26,686,840	4,463,494	85.7	4,714,627	94.7
	12/31/16		33,194,895	28,544,316	4,650,579	86.0	4,839,495	96.1
	12/31/17		35,298,933	31,878,618	3,420,315	90.3	4,998,694	68.4

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