

Utah Retirement Systems
Final Condensed Retirement Contribution Rate Guide
Fiscal Year July 1, 2014 - June 30, 2015

	Tier 1 DB System			Tier 1 Post Retired		Tier 2 - DB Hybrid System				Tier 2 - DC Plan			
	Contribution Reporting Fields			Post Retired	Post Retired	Contribution Reporting Fields				Contribution Reporting Fields			
	Tier 1 2014-2015 RATES			Employment after 6/30/2010 - NO 401(k) Amortization of UAAL**	Employment before 7/1/2010 Optional 401(k) Cap	Tier 2 2014-2015 Rates				Tier 2 2014-2015 Rates			
	Employee	Employer	TOTAL			Tier 2 Fund	Employer	401(k)	TOTAL	Tier 2 Fund	Employer	401(k)	TOTAL
Public Employees													
Contributory Retirement System													
11- Local Government	6.00	14.46	20.46	8.37	12.09	111	16.70	1.78	18.48	211	8.48	10.00	18.48
12- State and School	6.00	17.70	23.70	12.25	11.45		-	-	-		-	-	-
Public Employees													
Noncontributory Retirement System													
15- Local Government	-	18.47	18.47	6.61	11.86	111	14.94	1.78	16.72	211	6.72	10.00	16.72
16- State and School	-	22.19	22.19 *	9.94	12.25	112	18.27	1.78	20.05	212	10.05	10.00	20.05
Public Safety													
Contributory Retirement System													
Division A													
22- State With 4% COLA	12.29	29.70	41.99	18.46	23.53		-	-	-		-	-	-
23- Other Division A With 2.5% COLA	12.29	22.75	35.04	11.75	23.29	122	22.55	1.28	23.83	222	11.83	12.00	23.83
77- Other Division A With 4% COLA	12.29	24.33	36.62	12.91	23.71	122	23.71	1.28	24.99	222	12.99	12.00	24.99
Division B													
27- Logan With 2.5% COLA	11.13	31.80	42.93	19.33	23.60		-	-	-		-	-	-
29- Other Division B With 2.5% COLA	10.50	22.29	32.79	9.75	23.04	122	20.55	1.28	21.83	222	9.83	12.00	21.83
74- Other Division B With 4% COLA	10.50	28.95	39.45	15.92	23.53	122	26.72	1.28	28.00	222	16.00	12.00	28.00
Public Safety													
Noncontributory Retirement System													
Division A													
42- State With 4% COLA	-	41.35	41.35	18.46	22.89	122	29.26	1.28	30.54	222	18.54	12.00	30.54
43- Other Division A With 2.5% COLA	-	34.04	34.04	11.75	22.29	122	22.55	1.28	23.83	222	11.83	12.00	23.83
75- Other Division A With 4% COLA	-	35.71	35.71	12.91	22.80	122	23.71	1.28	24.99	222	12.99	12.00	24.99
48- Bountiful With 2.5% COLA	-	47.33	47.33	24.88	22.45	122	35.68	1.28	36.96	222	24.96	12.00	36.96
Division B													
44- Salt Lake City With 2.5% COLA	-	46.67	46.67	24.17	22.50	122	34.97	1.28	36.25	222	24.25	12.00	36.25
45- Ogden With 2.5% COLA	-	48.68	48.68	26.27	22.41	122	37.07	1.28	38.35	222	26.35	12.00	38.35
46- Provo With 2.5% COLA	-	42.16	42.16	19.56	22.60	122	30.36	1.28	31.64	222	19.64	12.00	31.64
47- Logan With 2.5% COLA	-	41.92	41.92	19.33	22.59	122	30.13	1.28	31.41	222	19.41	12.00	31.41
49- Other Division B With 2.5% COLA	-	32.20	32.20	9.64	22.56	122	20.44	1.28	21.72	222	9.72	12.00	21.72
76- Other Division B With 4% COLA	-	38.94	38.94	15.92	23.02	122	26.72	1.28	28.00	222	16.00	12.00	28.00
Firefighters' Retirement System													
Division A													
31- Division A	15.05	3.82	18.87	-	18.87	132	10.80	1.28	12.08	232	0.08	12.00	12.08
Division B													
32- Division B	16.71	6.59	23.30	-	23.30	132	10.80	1.28	12.08	232	0.08	12.00	12.08
Judges' Retirement System													
37- Judges' Noncontributory	-	40.01	40.01	-	-		-	-	-		-	-	-

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

** Amortization of Unfunded Actuarial Accrued Liability (UAAL)