

**Utah Retirement Systems**  
**Final Condensed Retirement Contribution Rate Guide**  
**Fiscal Year July 1, 2018 - June 30, 2019**

|  | Tier 1 DB System              |          |         | Tier 1 Post Retired   |  | Tier 2 - DB Hybrid System     |          |        |                               | Tier 2 - DC Plan |          |        |       |  |
|--|-------------------------------|----------|---------|---|--|-------------------------------|----------|--------|-------------------------------|------------------|----------|--------|-------|--|
|  | Contribution Reporting Fields |          |         | Post Retired<br>Employment after<br>6/30/2010 - NO 401(k)<br>Amortization of UAAL** | Post Retired<br>Employment before<br>7/1/2010<br>Optional 401(k) Cap | Contribution Reporting Fields |          |        | Contribution Reporting Fields |                  |          |        |       |  |
|  | Tier 1 2018-2019 RATES        |          |         |   |  | Tier 2 2018-2019 RATES        |          |        | Tier 2 2018-2019 RATES        |                  |          |        |       |  |
|  | Employee                      | Employer | TOTAL   |   |  | Tier 2<br>Fund                | Employer | 401(k) | TOTAL                         | Tier 2<br>Fund   | Employer | 401(k) | TOTAL |  |
| <b>Public Employees</b>                  |                               |          |         |   |  |                               |          |        |                               |                  |          |        |       |  |
| <b>Contributory Retirement System</b>    |                               |          |         |   |  |                               |          |        |                               |                  |          |        |       |  |
| 11- Local Government                     | 6.00                          | 14.46    | 20.46   | 8.37  | 12.09  | 111                           | 17.30    | 1.15   | 18.45                         | 211              | 8.45     | 10.00  | 18.45 |  |
| 12- State and School <sup>1</sup>        | 6.00                          | 17.70    | 23.70   | 12.25   | 11.45  |                               |          |        |                               |                  |          |        |       |  |
| 17- Higher Education                     | 6.00                          | 17.70    | 23.70   | 12.25   | 11.45  |                               |          |        |                               |                  |          |        |       |  |
| <b>Public Employees</b>                  |                               |          |         |   |  |                               |          |        |                               |                  |          |        |       |  |
| <b>Noncontributory Retirement System</b> |                               |          |         |   |  |                               |          |        |                               |                  |          |        |       |  |
| 15- Local Government                     | -                             | 18.47    | 18.47   | 6.61  | 11.86  | 111                           | 15.54    | 1.15   | 16.69                         | 211              | 6.69     | 10.00  | 16.69 |  |
| 16- State and School <sup>1</sup>        | -                             | 22.19    | 22.19 * | 9.94  | 12.25  | 112                           | 18.87    | 1.15   | 20.02                         | 212              | 10.02    | 10.00  | 20.02 |  |
| 18- Higher Education                     | -                             | 22.19    | 22.19 * | 9.94  | 12.25  | 117                           | 18.87    | 1.15   | 20.02                         | 217              | 10.02    | 10.00  | 20.02 |  |
| <b>Public Safety</b>                     |                               |          |         |   |  |                               |          |        |                               |                  |          |        |       |  |
| <b>Contributory Retirement System</b>    |                               |          |         |   |  |                               |          |        |                               |                  |          |        |       |  |
| <b>Division A</b>                        |                               |          |         |   |  |                               |          |        |                               |                  |          |        |       |  |
| 23- Other Division A With 2.5% COLA      | 12.29                         | 22.79    | 35.08   | 11.77   | 23.31  | 122                           | 23.11    | 0.74   | 23.85                         | 222              | 11.85    | 12.00  | 23.85 |  |
| 77- Other Division A With 4% COLA        | 12.29                         | 24.37    | 36.66   | 12.93   | 23.73  | 122                           | 24.27    | 0.74   | 25.01                         | 222              | 13.01    | 12.00  | 25.01 |  |
| <b>Division B</b>                        |                               |          |         |   |  |                               |          |        |                               |                  |          |        |       |  |
| 29- Other Division B With 2.5% COLA      | 10.50                         | 22.81    | 33.31   | 9.77  | 23.54  | 122                           | 21.11    | 0.74   | 21.85                         | 222              | 9.85     | 12.00  | 21.85 |  |
| 74- Other Division B With 4% COLA        | 10.50                         | 28.98    | 39.48   | 15.94   | 23.54  | 122                           | 27.28    | 0.74   | 28.02                         | 222              | 16.02    | 12.00  | 28.02 |  |
| <b>Public Safety</b>                     |                               |          |         |   |  |                               |          |        |                               |                  |          |        |       |  |
| <b>Noncontributory Retirement System</b> |                               |          |         |   |  |                               |          |        |                               |                  |          |        |       |  |
| <b>Division A</b>                        |                               |          |         |   |  |                               |          |        |                               |                  |          |        |       |  |
| 42- State With 4% COLA                   | -                             | 41.35    | 41.35   | 18.46   | 22.89  | 122                           | 29.80    | 0.74   | 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                           | 23.09    | 0.74   | 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                           | 24.25    | 0.74   | 24.99                         | 222              | 12.99    | 12.00  | 24.99 |  |
| 48- Bountiful With 2.5% COLA             | -                             | 50.38    | 50.38   | 26.89   | 23.49  | 122                           | 38.23    | 0.74   | 38.97                         | 222              | 26.97    | 12.00  | 38.97 |  |
| <b>Division B</b>                        |                               |          |         |   |  |                               |          |        |                               |                  |          |        |       |  |
| 44- Salt Lake City With 2.5% COLA        | -                             | 46.71    | 46.71   | 24.20   | 22.51  | 122                           | 35.54    | 0.74   | 36.28                         | 222              | 24.28    | 12.00  | 36.28 |  |
| 45- Ogden With 2.5% COLA                 | -                             | 48.72    | 48.72   | 26.30   | 22.42  | 122                           | 37.64    | 0.74   | 38.38                         | 222              | 26.38    | 12.00  | 38.38 |  |
| 46- Provo With 2.5% COLA                 | -                             | 42.23    | 42.23   | 19.61   | 22.62  | 122                           | 30.95    | 0.74   | 31.69                         | 222              | 19.69    | 12.00  | 31.69 |  |
| 47- Logan With 2.5% COLA                 | -                             | 41.97    | 41.97   | 19.37   | 22.60  | 122                           | 30.71    | 0.74   | 31.45                         | 222              | 19.45    | 12.00  | 31.45 |  |
| 49- Other Division B With 2.5% COLA      | -                             | 32.28    | 32.28   | 9.66  | 22.62  | 122                           | 21.00    | 0.74   | 21.74                         | 222              | 9.74     | 12.00  | 21.74 |  |
| 76- Other Division B With 4% COLA        | -                             | 38.97    | 38.97   | 15.94   | 23.03  | 122                           | 27.28    | 0.74   | 28.02                         | 222              | 16.02    | 12.00  | 28.02 |  |
| <b>Firefighters' Retirement System</b>   |                               |          |         |   |  |                               |          |        |                               |                  |          |        |       |  |
| <b>Division A</b>                        |                               |          |         |   |  |                               |          |        |                               |                  |          |        |       |  |
| 31- Division A                           | 15.05                         | 4.61     | 19.66   | -   | 19.66  | 132                           | 11.34    | 0.74   | 12.08                         | 232              | 0.08     | 12.00  | 12.08 |  |
| <b>Division B</b>                        |                               |          |         |   |  |                               |          |        |                               |                  |          |        |       |  |
| 32- Division B                           | 16.71                         | 7.24     | 23.95   | -   | 23.95  | 132                           | 11.34    | 0.74   | 12.08                         | 232              | 0.08     | 12.00  | 12.08 |  |
| <b>Judges' Retirement System</b>         |                               |          |         |   |  |                               |          |        |                               |                  |          |        |       |  |
| 37- Judges' Noncontributory              | -                             | 43.68    | 43.68   |   |  |                               |          |        |                               |                  |          |        |       |  |

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

\*\* Unfunded Actuarial Accrued Liability

<sup>1</sup> Public School Districts and Charter School rates are effective September 1, 2018 - August 31, 2019