

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
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
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
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
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
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
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
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)
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

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 Employer Contributions

(dollars in thousands)

System	Year Ended December 31	Actuarial Determined Contribution*	Contributions in Relation to the Actuarial Determined Contribution	Contribution Deficiency (Excess)	Projected Covered Employee Payroll	Contributions as a Percentage of Covered Payroll**
Noncontributory Retirement System	2007	\$ 487,803	487,803	—	3,582,495	13.62%
	2008	522,733	522,733	—	3,871,636	13.50
	2009	535,298	535,298	—	3,955,040	13.53
	2010	564,154	564,154	—	3,888,179	14.51
	2011	610,270	610,270	—	3,900,106	15.65
	2012	644,907	644,907	—	3,794,929	16.99
	2013	710,933	710,933	—	3,705,771	19.18
	2014	772,420	772,420	—	3,570,912	21.63
	2015	813,449	813,449	—	3,458,286	23.52
2016	831,631	831,631	—	3,406,567	24.41	
Contributory Retirement System	2007	\$ 11,208	11,208	—	132,899	8.43%
	2008	11,037	11,037	—	133,110	8.29
	2009	10,865	10,865	—	127,804	8.50
	2010	11,851	11,851	—	116,395	10.18
	2011	11,125	11,125	—	110,103	10.10
	2012	11,705	11,705	—	103,074	11.36
	2013	12,874	12,874	—	98,023	13.13
	2014	12,954	12,954	—	90,623	14.29
	2015	11,719	11,719	—	82,426	14.22
2016	8,188	8,188	—	53,615	15.27	
Public Safety Retirement System	2007	\$ 81,166	81,166	—	339,187	23.93%
	2008	93,899	93,899	—	365,043	25.72
	2009	98,729	98,729	—	373,959	26.40
	2010	103,586	103,586	—	363,037	28.53
	2011	110,829	110,829	—	374,293	29.61
	2012	117,975	117,975	—	366,471	32.19
	2013	128,744	128,744	—	365,998	35.18
	2014	135,588	135,588	—	360,750	37.59
	2015	141,024	141,024	—	355,171	39.71
2016	147,099	147,099	—	352,407	41.74	
Firefighters Retirement System	2007	\$ 13,797	13,797	—	95,767	14.41%
	2008	10,219	10,219	—	102,252	9.99
	2009	16,159	16,159	—	107,625	15.01
	2010	10,915	10,915	—	105,275	10.37
	2011	13,005	13,005	—	110,751	11.74
	2012	17,321	17,321	—	110,608	15.66
	2013	14,779	14,779	—	110,741	13.35
	2014	19,668	19,668	—	111,305	17.67
	2015	23,908	23,908	—	111,133	21.51
2016	17,523	17,523	—	112,322	15.60	

*Contributions for the Tier 1 Systems include contributions received on the Tier 2 payroll to help finance the unfunded actuarial accrued liability of the Tier 1 Systems.

**Contributions as a percentage of covered payroll may be different than the board certified rate due to rounding and other administrative issues.

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Utah Retirement Systems

Required Supplementary Information (Concluded)

Schedules of Employer Contributions (Concluded)

(dollars in thousands)

System	Year Ended December 31	Actuarial Determined Contribution*	Contributions in Relation to the Actuarial Determined Contribution	Contribution Deficiency (Excess)	Projected Covered Employee Payroll	Contributions as a Percentage of Covered Payroll**
Judges Retirement System	2007	\$ 3,210	3,210	—	13,322	24.10%
	2008	3,802	3,802	—	14,404	26.40
	2009	4,184	4,184	—	14,434	28.99
	2010	4,715	4,715	—	14,234	33.12
	2011	5,403	5,403	—	14,981	36.07
	2012	5,898	5,898	—	14,885	39.62
	2013	6,488	6,488	—	15,195	42.70
	2014	7,113	7,113	—	16,072	44.26
	2015	8,208	8,208	—	15,832	51.84
2016	8,852	8,852	—	16,755	52.83	
Utah Governors and Legislative Retirement Plan	2007	\$ —	—	—	947	0.00%
	2008	—	—	—	910	0.00
	2009	—	—	—	910	0.00
	2010	—	—	—	910	0.00
	2011	153	153	—	910	16.81
	2012	214	214	—	910	23.52
	2013	252	252	—	390	64.62
	2014	411	411	—	928	44.29
	2015	421	421	—	943	44.64
2016	421	421	—	799	52.69	
Tier 2 Public Employees Retirement System[†]	2011	\$ 2,790	2,790	—	36,821	7.58%
	2012	14,208	14,208	—	203,779	6.97
	2013	25,743	25,743	—	353,227	7.29
	2014	37,299	37,299	—	492,882	7.57
	2015	49,645	49,645	—	637,560	7.79
	2016	63,062	63,062	—	822,196	7.67
Tier 2 Public Safety and Firefighter Retirement System[†]	2011	\$ 89	89	—	855	10.41%
	2012	1,031	1,031	—	10,237	10.07
	2013	2,451	2,451	—	20,215	12.12
	2014	4,365	4,365	—	35,019	12.46
	2015	6,221	6,221	—	53,276	11.68
	2016	8,488	8,488	—	74,834	11.34
All Retirement Systems	2007	\$ 597,184	597,184	—	4,164,617	14.34%
	2008	641,690	641,690	—	4,487,355	14.30
	2009	665,235	665,235	—	4,579,772	14.53
	2010	695,221	695,221	—	4,488,030	15.49
	2011	753,664	753,664	—	4,548,820	16.57
	2012	813,259	813,259	—	4,604,893	17.66
	2013	902,264	902,264	—	4,669,560	19.32
	2014	989,818	989,818	—	4,678,491	21.16
	2015	1,054,595	1,054,595	—	4,714,628	22.37
	2016	1,085,264	1,085,264	—	4,839,495	22.43

[†]Additional years will be displayed as they become available.

*Contributions for the Tier 1 Systems include contributions received on the Tier 2 payroll to help finance the unfunded actuarial accrued liability of the Tier 1 Systems.

**Contributions as a percentage of covered payroll may be different than the board certified rate due to rounding and other administrative issues.