

**Utah Retirement Systems**  
**Preliminary Condensed Retirement Contribution Rate Guide**  
**Fiscal Year July 1, 2017 - June 30, 2018**

	Tier 1 DB System			Tier 1 Post Retired		Tier 2 - DB Hybrid System				Tier 2 - DC Plan			
	Contribution Reporting Fields Tier 1 2017-2018 RATES			Post Retired Employment after 6/30/2010 - NO 401(k) Amortization of UAAL**	Post Retired Employment before 7/1/2010 Optional 401(k) Cap	Contribution Reporting Fields Tier 2 2017-2018 RATES				Contribution Reporting Fields Tier 2 2017-2018 RATES			
	Employee	Employer	TOTAL			Tier 2 Fund	Employer	401(k)	TOTAL	Tier 2 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	16.87	1.58	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	15.11	1.58	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	18.44	1.58	20.02	212	10.02	10.00	20.02
18- Higher Education	-	22.19	22.19 *	9.94	12.25	112	18.44	1.58	20.02	212	10.02	10.00	20.02
<b>Public Safety</b>													
<b>Contributory Retirement System</b>													
<b>Division A</b>													
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	22.57	1.26	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	23.73	1.26	24.99	222	12.99	12.00	24.99
<b>Division B</b>													
29- Other Division B With 2.5% COLA	10.50	22.29	32.79	9.75	23.04	122	20.57	1.26	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	26.74	1.26	28.00	222	16.00	12.00	28.00
<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	29.28	1.26	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	22.57	1.26	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	23.73	1.26	24.99	222	12.99	12.00	24.99
48- Bountiful With 2.5% COLA	-	49.58	49.58	26.89	22.69	122	37.71	1.26	38.97	222	26.97	12.00	38.97
<b>Division B</b>													
44- Salt Lake City With 2.5% COLA	-	46.67	46.67	24.17	22.50	122	34.99	1.26	36.25	222	24.25	12.00	36.25
45- Ogden With 2.5% COLA	-	48.68	48.68	26.27	22.41	122	37.09	1.26	38.35	222	26.35	12.00	38.35
46- Provo With 2.5% COLA	-	42.16	42.16	19.56	22.60	122	30.38	1.26	31.64	222	19.64	12.00	31.64
47- Logan With 2.5% COLA	-	41.92	41.92	19.33	22.59	122	30.15	1.26	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	20.46	1.26	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	26.74	1.26	28.00	222	16.00	12.00	28.00
<b>Firefighters' Retirement System</b>													
<b>Division A</b>													
31- Division A	15.05	3.93	18.98	-	18.98	132	10.82	1.26	12.08	232	0.08	12.00	12.08
<b>Division B</b>													
32- Division B	16.71	6.70	23.41	-	23.41	132	10.82	1.26	12.08	232	0.08	12.00	12.08
<b>Judges' Retirement System</b>													
37- Judges' Noncontributory	-	42.69	42.69										

\* 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, 2017 - August 31, 2018