

**Utah Retirement Systems**  
**Final Tier 1 Retirement Contribution Rates as a Percentage of Salary and Wages**  
**Fiscal Year July 1, 2018 - June 30, 2019**

	Final Tier 1 2018-2019 RATES						Increase (Decrease) From Prior Year
	(1)	(2)	(3)	(4)	(5)	(6)	
	Employee	Employer	Normal cost (1) + (2)	Amortization of UAAL *	Net Employer (2) + (4)	Total (3) + (4)	
<b>Public Employees</b>							
<b>Contributory Retirement System</b>							
11- Local Government	6.00	6.09	12.09	8.37	14.46	20.46	0.00
12- State and School **	6.00	5.45	11.45	12.25	17.70	23.70 <sup>1,2</sup>	0.00
17- Higher Education	6.00	5.45	11.45	12.25	17.70	23.70 <sup>1,2</sup>	0.00
<b>Public Employees</b>							
<b>Noncontributory Retirement System</b>							
15- Local Government	-	11.86	11.86	6.61	18.47	18.47	0.00
16- State and School **	-	12.25	12.25	9.94	22.19	22.19 <sup>1,2</sup>	0.00
18- Higher Education	-	12.25	12.25	9.94	22.19	22.19 <sup>1,2</sup>	0.00
<b>Public Safety</b>							
<b>Contributory Retirement System</b>							
<b>Division A</b>							
23- Other Division A With 2.5% COLA	12.29	11.02	23.31	11.77	22.79	35.08	0.04
77- Other Division A With 4% COLA	12.29	11.44	23.73	12.93	24.37	36.66	0.04
<b>Division B</b>							
29- Other Division B With 2.5% COLA	10.50	13.04	23.54	9.77	22.81	33.31	0.52
74- Other Division B With 4% COLA	10.50	13.04	23.54	15.94	28.98	39.48	0.03
<b>Public Safety</b>							
<b>Noncontributory Retirement System</b>							
<b>Division A</b>							
42- State With 4% COLA	-	22.89	22.89	18.46	41.35	41.35 <sup>1</sup>	0.00
43- Other Division A With 2.5% COLA	-	22.29	22.29	11.75	34.04	34.04	0.00
75- Other Division A With 4% COLA	-	22.80	22.80	12.91	35.71	35.71	0.00
48- Bountiful With 2.5% COLA	-	23.49	23.49	26.89	50.38	50.38	0.80
<b>Division B</b>							
44- Salt Lake City With 2.5% COLA	-	22.51	22.51	24.20	46.71	46.71	0.04
45- Ogden With 2.5% COLA	-	22.42	22.42	26.30	48.72	48.72	0.04
46- Provo With 2.5% COLA	-	22.62	22.62	19.61	42.23	42.23	0.07
47- Logan With 2.5% COLA	-	22.60	22.60	19.37	41.97	41.97	0.05
49- Other Division B With 2.5% COLA	-	22.62	22.62	9.66	32.28	32.28	0.08
76- Other Division B With 4% COLA	-	23.03	23.03	15.94	38.97	38.97	0.03
<b>Firefighters' Retirement System</b>							
<b>Division A</b>							
Gross Rate	15.05	11.68	26.73	3.99	15.67	30.72	0.14
Insurance Premium Offset	0.00	(7.07)	(7.07)	(3.99)	(11.06)	(11.06)	0.54
31- Net rate	15.05	4.61	19.66	-	4.61	19.66	0.68
<b>Division B</b>							
Gross Rate	16.71	9.80	26.51	8.50	18.30	35.01	0.00
Insurance Premium Offset	0.00	(2.56)	(2.56)	(8.50)	(11.06)	(11.06)	0.54
32- Net rate	16.71	7.24	23.95	-	7.24	23.95	0.54
<b>Judges' Retirement System</b>							
Gross Rate	-	31.60	31.60	20.31	51.91	51.91 <sup>1</sup>	0.00
Court Fees Offset	-	0.00	0.00	(8.23)	(8.23)	(8.23)	0.99
37- Net rate- Noncontributory	-	31.60	31.60	12.08	43.68	43.68 <sup>1</sup>	0.99
<b>Governors and Legislative</b>							
14- Appropriation Payable by June 30, 2018					\$384,103	\$384,103	\$ (7,780)

<sup>1</sup> Includes funding of 3% Substantial Substitute based on salaries for all state and school employees.

<sup>2</sup> Does not include 1.5% 401(k).

\* Amortization of Unfunded Actuarial Accrued Liability (UAAL)

\*\* Public School Districts and Charter School rates are effective September 1, 2018 - August 31, 2019