

**Utah Retirement Systems**  
**Preliminary Condensed Retirement Contribution Rates as a Percentage of Salary and Wages**  
**Fiscal Year July 1, 2025 - June 30, 2026**

	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 2025-2026 RATES			Employment after 6/30/2010 - NO 401(k) Amortization of UAAL**	Employment before 7/1/2010 Optional 401(k) Cap	Tier 2 2025-2026 RATES					Tier 2 2025-2026 RATES				
	Employee	Employer	TOTAL			Tier 2 Fund	Employee	Employer	401(k)	TOTAL	Tier 2 Fund	Employee	Employer	401(k)	TOTAL
<b>Public Employees</b>															
<b>Contributory Retirement System</b>															
11- Local Government	6.00	11.96	17.96	5.87	12.09	111	0.81	15.95	0.00	16.76	211	0.00	5.95	10.00	15.95
12- State and School <sup>1</sup>	6.00	16.70	22.70	11.25	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	-	15.97	15.97	4.11	11.86	111	0.81	14.19	0.00	15.00	211	0.00	4.19	10.00	14.19
16- State and School <sup>1</sup>	-	21.19	21.19 *	8.94	12.25	112	0.81	19.02	0.00	19.83	212	0.00	9.02	10.00	19.02
18- Higher Education	-	22.19	22.19 *	9.94	12.25	117	0.81	20.02	0.00	20.83	217	0.00	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	22.29	34.58	11.27	23.31	122	4.73	25.35	0.00	30.08	222	0.00	11.35	14.00	25.35
<b>Public Safety</b>															
<b>Noncontributory Retirement System</b>															
<b>Division A</b>															
42- State With 4% COLA	-	40.35	40.35	17.46	22.89	122	4.73	31.54	0.00	36.27	222	0.00	17.54	14.00	31.54
43- Other Division A With 2.5% COLA	-	33.04	33.04	10.75	22.29	122	4.73	24.83	0.00	29.56	222	0.00	10.83	14.00	24.83
75- Other Division A With 4% COLA	-	34.71	34.71	11.91	22.80	122	4.73	25.99	0.00	30.72	222	0.00	11.99	14.00	25.99
48- Bountiful With 2.5% COLA	-	50.38	50.38	26.89	23.49	122	4.73	40.97	0.00	45.70	222	0.00	26.97	14.00	40.97
<b>Division B</b>															
44- Salt Lake City With 2.5% COLA	-	46.71	46.71	24.20	22.51	122	4.73	38.28	0.00	43.01	222	0.00	24.28	14.00	38.28
45- Ogden With 2.5% COLA	-	48.72	48.72	26.30	22.42	122	4.73	40.38	0.00	45.11	222	0.00	26.38	14.00	40.38
46- Provo With 2.5% COLA	-	42.23	42.23	19.61	22.62	122	4.73	33.69	0.00	38.42	222	0.00	19.69	14.00	33.69
47- Logan With 2.5% COLA	-	40.97	40.97	18.37	22.60	122	4.73	32.45	0.00	37.18	222	0.00	18.45	14.00	32.45
49- Other Division B With 2.5% COLA	-	32.57	32.57	9.95	22.62	122	4.73	24.03	0.00	28.76	222	0.00	10.03	14.00	24.03
76- Other Division B With 4% COLA	-	35.97	35.97	12.94	23.03	122	4.73	27.02	0.00	31.75	222	0.00	13.02	14.00	27.02
<b>Firefighters' Retirement System</b>															
<b>Division A</b>															
31- Division A	15.05	1.61	16.66	-	16.66	132	4.73	14.08	0.00	18.81	232	0.00	0.08	14.00	14.08
<b>Division B</b>															
32- Division B	16.71	2.34	19.05	-	19.05	132	4.73	14.08	0.00	18.81	232	0.00	0.08	14.00	14.08
<b>Judges' Retirement System</b>															
37- Judges' Noncontributory	-	46.05	46.05												

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

\*\* Unfunded Actuarial Accrued Liability

1 Public School Districts and Charter School rates are effective September 1, 2025 - August 31, 2026