



## **RESOLUTION 06-08-2026**

### **A RESOLUTION AUTHORIZING SANTAQUIN CITY PICKUP OF TIER II PUBLIC SAFETY AND FIREFIGHTER EMPLOYEE RETIREMENT CONTRIBUTIONS UNDER THE UTAH STATE RETIREMENT SYSTEM (URS)**

**WHEREAS**, URS requires the participating entities to determine if their organization elects to pick-up the “Employee” contribution and the amount of the pickup, for their Tier II Public Safety and Firefighter employees participating in the Defined Benefit (DB) Hybrid; and

**WHEREAS**, the City is required under Subsection 49-23-401(1)(b) to make an equal nonelective contribution to Public Safety and Firefighter employees who participates in the Tier II Defined Contribution (DC) Plan, and

**WHEREAS**, URS Contribution Rates have been published for Fiscal Year 2026-2027 showing increases to Public Safety and Firefighter Tier II Defined Benefit “Employee” Contributions from 4.73% (FY 2025-2026) to 5.98% (FY 2026-2027); and

**WHEREAS**, in 2020 Santaquin City elected to pick up the “Employee” Contribution in the Tier II DB Hybrid System for Public Safety employees and make an equal 401K Employer Contribution to Tier II Public Safety in the Defined Contribution (DC) as required by law; and

**WHEREAS**, in 2021 and 2024 Santaquin City elected to pick up of the “Employee” Contribution in the Tier II DB Hybrid System for Firefighter employees and make an equal 401K Employer Contribution to Tier II Public Safety in the Defined Contribution (DC) as required by law; and

**WHEREAS**, Santaquin City desires to pick-up the “Employee” Contributions for employees participating in the Public Safety and Firefighter Tier II Defined Benefit (DB) Hybrid Plan and make a 401K Employer contribution for employees participating in the Public Safety Defined Contribution (DC) Plan (as required); and

**WHEREAS**, In 2018, with a desire to create a strategic enticement to retain and recruit police officers, the Santaquin City Council elected to create a new program for its full time public safety personnel known as “Tier II Parity”, in which Santaquin City would pay an equivalent retirement contribution for all of its full time police officers regardless of whether the officer was considered a “Tier I” employee or a “Tier II” employee as defined by URS;

