

Utah Retirement Systems
Preliminary Tier 2 Retirement Contribution Rates as a Percentage of Salary and Wages
Fiscal Year July 1, 2025 - June 30, 2026

	Preliminary Tier 2 Hybrid Retirement System							Preliminary Tier 2 Defined Contribution Plan								
	(1) Employee Tier 2 DB Rate	(2) Employer Hybrid Plan DB Plan Rate	(3) Employer Hybrid Plan DC Plan Rate	(4) Death Benefit*	(5) Tier I Amortization %	(6) Total Employer Rate (2) + (3) + (4) + (5)	(7) Total Required Contribution (1) + (6)	Employee Increase (Decrease) From Prior Year	Employer Increase (Decrease) From Prior Year	(1) Employee Tier 2 Rate	(2) Employer Tier 2 Rate	(3) Death Benefit*	(4) Tier I Amortization %	(5) Total Required Contribution (1)+(2)+(3)+(4)	Employee Increase (Decrease) From Prior Year	Employer Increase (Decrease) From Prior Year
Public Employees Contributory Retirement System 11- Local Government	0.81	10.00	0.00	0.08	5.87	15.95	16.76	0.11	(1.00)	0.00	10.00	0.08	5.87	15.95	0.00	(1.00)
Public Employees Noncontributory Retirement System 15- Local Government	0.81	10.00	0.00	0.08	4.11	14.19	15.00	0.11	(1.00)	0.00	10.00	0.08	4.11	14.19	0.00	(1.00)
16- State and School ¹	0.81	10.00	0.00	0.08	8.94	19.02	19.83	0.11	(0.50)	0.00	10.00	0.08	8.94	19.02	0.00	(0.50)
18- Higher Education	0.81	10.00	0.00	0.08	9.94	20.02	20.83	0.11	0.00	0.00	10.00	0.08	9.94	20.02	0.00	0.00
Public Safety Contributory Retirement System 23- Other Division A (2.5% COLA)	4.73	14.00	0.00	0.08	11.27	25.35	30.08	0.00	0.00	0.00	14.00	0.08	11.27	25.35	0.00	0.00
Public Safety Noncontributory Retirement System 42- State	4.73	14.00	0.00	0.08	17.46	31.54	36.27	0.00	(0.50)	0.00	14.00	0.08	17.46	31.54	0.00	(0.50)
43- Other Division A (2.5% COLA)	4.73	14.00	0.00	0.08	10.75	24.83	29.56	0.00	(0.50)	0.00	14.00	0.08	10.75	24.83	0.00	(0.50)
75- Other Division A (4.0% COLA)	4.73	14.00	0.00	0.08	11.91	25.99	30.72	0.00	(0.50)	0.00	14.00	0.08	11.91	25.99	0.00	(0.50)
44- Salt Lake City	4.73	14.00	0.00	0.08	24.20	38.28	43.01	0.00	0.00	0.00	14.00	0.08	24.20	38.28	0.00	0.00
45- Ogden	4.73	14.00	0.00	0.08	26.30	40.38	45.11	0.00	0.00	0.00	14.00	0.08	26.30	40.38	0.00	0.00
46- Provo	4.73	14.00	0.00	0.08	19.61	33.69	38.42	0.00	0.00	0.00	14.00	0.08	19.61	33.69	0.00	0.00
47- Logan	4.73	14.00	0.00	0.08	18.37	32.45	37.18	0.00	(0.50)	0.00	14.00	0.08	18.37	32.45	0.00	(0.50)
48- Bountiful	4.73	14.00	0.00	0.08	26.89	40.97	45.70	0.00	0.00	0.00	14.00	0.08	26.89	40.97	0.00	0.00
49- Other Division B (2.5% COLA)	4.73	14.00	0.00	0.08	9.95	24.03	28.76	0.00	0.00	0.00	14.00	0.08	9.95	24.03	0.00	0.00
76- Other Division B (4.0% COLA)	4.73	14.00	0.00	0.08	12.94	27.02	31.75	0.00	(1.00)	0.00	14.00	0.08	12.94	27.02	0.00	(1.00)
Firefighters' Retirement System 31- Division A**	4.73	14.00	0.00	0.08	0.00	14.08	18.81	0.00	0.00	0.00	14.00	0.08	0.00	14.08	0.00	0.00
32- Division B**	4.73	14.00	0.00	0.08	0.00	14.08	18.81	0.00	0.00	0.00	14.00	0.08	0.00	14.08	0.00	0.00

* Employer paid active member death benefit (75% of salary) per Utah Code Section 49-22-501 and 49-23-501.

** For Firefighters, the fire insurance premium offset was applied first to the amortization charge, leaving no amount owed to Tier 1 by employers for Tier 2 Firefighters
1 Public School Districts and Charter School rates are effective September 1, 2025 - August 31, 2026