

OFFICE OF THE  
LEGISLATIVE  
FISCAL  
ANALYST

JONATHAN C. BALL  
DIRECTOR

**MEMORANDUM FOR:**

- **Governor Gary Herbert**
- **Rep. Greg Hughes, Speaker of the House of Representatives**
- **Sen. Wayne Niederhauser, President of the Senate**

**FROM:** David Clark, EJCC Chair  
Sam Alba, EJCC Vice Chair

**DATE:** Oct. 30, 2018

**SUBJECT:** Elected Official and Judicial Compensation Commission  
2018 report

Governing statute for the Elected Official and Judicial Compensation Commission (UCA §67-8-5) requires an annual report to the Governor, President of the Senate, and the Speaker of the House of Representatives. The report includes actions taken by the commission and an in-depth review of compensation for both elected officials and the judiciary. The EJCC provides the report for the this year and hopes you find it informative and it assists you in setting appropriate compensations for the positions reviewed. The commission makes the following recommendations:

Recommendation One: The Executive Appropriations Committee pursue in the upcoming General Session a bill to allow the Legislature to consider making a change to statute and remove the requirement for the Elected Official and Judicial Compensation Commission to review and make recommendations on State Board of Education compensation.

Recommendation Two: The Legislature continue to appropriate a Cost of Living Adjustment for each Elected Official equal to that of all state employees.

Recommendation Three: The Legislature appropriate an annual 1.5% market salary increase for all judges in addition to the statewide Cost of Living Adjustment (COLA) with the purpose of addressing the inconsistency of a statewide COLA and the market discrepancy between judges' salaries and the private sector, to be reviewed annually by the Elected Official and Judicial Compensation Commission and measured over the next three years.

UTAH STATE CAPITOL COMPLEX  
HOUSE BUILDING, SUITE W310  
P.O. BOX 145310  
SALT LAKE CITY, UTAH

PHONE: (801) 538-1034  
FAX: (801) 538-1692

WEBSITE:  
WWW.LE.UTAH.GOV/LFA



This page intentionally left blank.



REPORT OF THE UTAH  
ELECTED OFFICIAL AND  
JUDICIAL COMPENSATION  
COMMISSION

2018

To the Honorable Governor Gary R. Herbert, House Speaker Greg Hughes, Senate President Wayne Niederhauser, and members of the Executive Appropriations Committee.

As required by Utah law (Utah Code Ann. §67-8-5), the Elected Official and Judicial Compensation Commission (EJCC) is pleased to submit its 2018 Report on Elected Official and Judicial Salaries.

The purpose of this report is to inform both the Executive and Legislative branches on the actions of the EJCC during calendar year 2018 and provide recommendations on compensation for both the Elected Officials and the Judiciary.

The report is divided into four parts –

1. A brief introduction on the commission and a report of all action taken by the commission during calendar year 2018;
2. Discussion on State Board of Education Compensation;
3. Discussion on Elected Official Compensation; and
4. Discussion on Judicial Compensation.

The report will outline the following three recommendations made by the commission:

Recommendation One: The Executive Appropriations Committee pursue in the upcoming General Session a bill to allow the Legislature to consider making a change to statute and remove the requirement for the Elected Official and Judicial Compensation Commission to review and make recommendations on State Board of Education compensation.

Recommendation Two: The Legislature continue to appropriate a Cost of Living Adjustment for each Elected Official equal to that of all state employees.

Recommendation Three: The Legislature appropriate an annual 1.5% market salary increase for all judges in addition to the statewide Cost of Living Adjustment (COLA) with the purpose of addressing the inconsistency of a statewide COLA and the market discrepancy between judges' salaries and the private sector, to be reviewed annually by the Elected Official and Judicial Compensation Commission and measured over the next three years.

The members of the EJCC are motivated solely by public service. By law, none of the EJCC members may be employed by the executive or judicial branches of government. Our conclusions and recommendations were made unanimously and are, in our view, in the best interests of the State of Utah.

We appreciate the opportunity to serve the citizens of the State of Utah.

Sincerely,

## Contents

Elected Official and Judicial Compensation Commission Members .....	2
Part one – Introduction and EJCC Action .....	3
Introduction .....	3
Commission Action .....	4
Part Two – State Board of Education .....	4
State Board of Education Compensation .....	4
Part Three – Elected Officials .....	4
EJCC Recommendations for Utah Elected Official Compensation .....	4
Part Four – Judicial .....	5
EJCC Recommendations for Utah Judicial Salaries .....	5
Appendix A - Consumer Price Index and Inflation .....	8
Appendix B - Council of State Governments Executive Officers’ Salaries .....	10
Appendix C - Elected Officials Salary Comparison .....	12
Governor and Lt. Governor .....	12
Attorney General .....	14
State Auditor .....	15
State Treasurer.....	16
Appendix D - Council of State Governments Judicial Salaries .....	17
Appendix E - Major, Lindsey & Africa Compensation Survey .....	20
Appendix F - Judicial Weighted Case Loads .....	23
Appendix G - Judges Historical Salaries .....	25
Appendix H – Utah Retirement Summary.....	26

## Elected Official and Judicial Compensation Commission Members

<b><u>Name</u></b>	<b><u>Term Expires</u></b>
<b>David Clark</b> <i>Appointed by Utah House Speaker Gregory H. Hughes</i>	3/31/2019
<b>Sam Alba</b> <i>Appointed by the Utah State Bar</i>	7/26/2021
<b>Brady Brammer</b> <i>Appointed by Utah Senate President Wayne Niederhouser</i>	1/17/2022
<b>Jeff Herring</b> <i>Appointed by the Utah Governor Gary Herbert</i>	7/17/2022
<b>Meghan Holbrook</b> <i>Appointed by Elected Official and Judicial Compensation Commission</i>	9/25/2022
<b>Beth Holbrook</b> <i>Appointed by the Elected Official and Judicial Compensation Commission</i>	Resigned 9/25/2018

## Part one – Introduction and EJCC Action

### Introduction

The commission is required by statute (UCA §67-8-5) to make recommendations on Elected Officials’ and Judges’ salaries to the President of the Senate, Speaker of the House, and the Governor, as well as submit the report to the Executive Appropriations Subcommittee. The commission is required to study educational requirements, experience, responsibility, accountability for funds and staff, comparisons of wages paid in other comparable public and private employment within this state, other states similarly situated, and the consumer price index. Additionally, statute requires they consult and advise with the Department of Human Resource management, the Judicial Council, and the Administrative Office of the Courts. The commission has reviewed all information required by statute and met with each of these bodies in creating this report.

All recommendations are made in consideration of current salaries (See Table 1). It should be noted that much of the data provided in the report is from FY 2018 and the commission compares Utah’s FY 2019 salaries to this data. The commission considered this a reasonable approach due to the difficulty of finding comparable salaries.

The commission considered benefits as well as salary compensation, but because it makes no recommendations on the benefits, the report focuses on salaries only. However, the report does provide benefit and retirement material for informational purposes (See Appendix H). When making recommendations, the commission considered the yearly Cost of Living Adjustment (COLA) applied to all state employees sufficient to account for the CPI (See Appendix A).

Table 1 - Current Elected Official and Judicial Salaries

<b>Elected Official Salaries</b>		
<b>Officer</b>	<b>2019 Salaries</b>	<b>Rules</b>
Governor	\$156,825.00	Set in Appropriations Act (H.B. 2 Intent Language)
Lieutenant Governor	\$141,142.50	90% of Governor's Salary (UCA §67-22-1)
Attorney General	\$148,983.75	95% of Governor's Salary (UCA §67-22-1)
State Auditor	\$141,142.50	90% of Governor's Salary (UCA §67-22-1)
State Treasurer	\$141,142.50	90% of Governor's Salary (UCA §67-22-1)
<b>Judicial Salaries</b>		
<b>Judges</b>	<b>2019 Salaries (rounded to \$50)</b>	<b>Rules</b>
District Court Judge	\$166,300.00	Set in Appropriations Act (H.B. 2 Intent Language)
Juvenile Court Judge	\$166,300.00	100% of District Court Judge Salary (UCA §67-8-2)
Court of Appeals Judge	\$174,600.00	105% of District Court Judge Salary (UCA §67-8-2)
Justices of the Supreme Court	\$182,950.00	110% of District Court Judge Salary (UCA §67-8-2)

## Commission Action

By statute, the Elected Official and Judicial Compensation Commission (EJCC) is required to report on action taken throughout the year. This year, the commission organized itself into a body able to take action and make recommendations, as well as studied a number of topics germane to its purpose. The commission held five meetings, reviewed statute, rules, the state constitution, and various sources to help make relevant policy recommendations. In addition, the commission heard presentations from the Department of Human Resource Management, the Administrative Office of the Courts, the Supreme Court, the Judicial Council, the Commission on Criminal and Juvenile Justice, the Utah State Bar, and some reports by staff from the Legislative Fiscal Analyst Office. The commission also passed rules to allow for electronic participation in the meeting for commission members and appointed one new at-large commissioner.

## Part Two – State Board of Education

### State Board of Education Compensation

During the 2015 General Session, the Legislature passed S.B. 114 “Board of Education Compensation Amendments” which required the EJCC to review and recommend compensation for the State Board of Education (SBOE). The bill further required the Legislature set the compensation in an appropriations act. The next year, during the 2016 General Session, the Legislature passed H.B. 445 “State School Board Amendments” which required the salary for a member of the State Board of Education to be the same as the salary for a member of the Legislature. Because SBOE compensation is equal to that of the Legislature, the EJCC found review of compensation for the SBOE unnecessary and redundant. Because of this, the commission makes the following recommendation:

Recommendation One: The Executive Appropriations Committee pursue in the upcoming General Session a bill to allow the Legislature to consider making a change to statute and remove the requirement for the Elected Official and Judicial Compensation Commission to review and make recommendations on State Board of Education compensation.

## Part Three – Elected Officials

### EJCC Recommendations for Utah Elected Official Compensation

In reviewing Elected Official Compensation the commission collected data from the Council of State Governments (CSG) “Book of the States” on Elected Officials’ Salaries (See Appendix B). The commission compared salaries among similar offices within the state of Utah, and where elected officials’ salaries stand compared to other states (See Appendix C). Comparing positions nationally, the State of Utah is typically on the higher end of the distribution for each of its elected officials. But comparing within the state, salaries are similar among like positions.

The commission found that the current salaries for elected officials are sufficient to meet the needs of the state and the individuals. Since the adjustments in FY 2016, most elected officials are compensated more favorably than the majority of the states. Because of this, the commission does not find it necessary to adjust the salaries further, but makes the following recommendation:

Recommendation Two: The Legislature continue to appropriate a Cost of Living Adjustment for each Elected Official equal to that of all state employees.

## Part Four – Judicial

### EJCC Recommendations for Utah Judicial Salaries

In reviewing Judicial Salaries, the commission collected data from the Council of State Governments (CSG) “Book of the States” on Judicial Salaries (See Appendix D). The commission then compared salaries for each type of judgeship to the national salaries (See Table 2). The commission found that Utah judges’ salaries are typically higher than the national average but also well under the maximum.

The commission also compared compensation to the private sector. The Administrative Office of the Courts and the Supreme Court advised the commission to look at mid-level law partner salaries as they had similar skills and qualifications to judges. In looking for compensation data for mid-level law partners, the commission discovered this data was challenging to find, but located a survey on law partner compensation from the legal recruiting firm Major, Lindsey & Africa (MLA).

The survey, conducted by MLA, asked participants about compensation as well as employment satisfaction questions. MLA did not provide raw data for the commission to conduct a formal analysis but provided infographics with helpful information (See Appendix E). The survey reports compensation, but it is unclear how much of that compensation is benefits, salary, or other forms of compensation such as stock options. MLA provided compensation and satisfaction results by city, and the commission found that the city that most accurately reflected Utah demographically, though not perfectly, was Seattle. The commission admits that this is not the optimal form of data but lacking better information they decided to use this survey to compare judicial salaries to the private sector (See Table 2).

Though the divergence in salaries between judges and law partners is high, it is important to note that there is likely a difference between the number of hours worked between a judge and a law partner that could reduce this discrepancy on an hourly basis. Law partners are known for their long hours and potentially work up to 80 hours in a single week. Judges typically work fewer hours, but their time is not simplified into a 40-hour work week but is established by a weighted case load (See Appendix F). This case load is built around a full-time week, but many judges are required to work additional cases over the recommended weighted case load depending on total district caseloads. Judges also have off duty requirements such as protective order review, warrant approval, jail bookings, and bail that could require attention at any time. There are also administrative duties that come from being a judge such as serving on the Judicial council and other committees within their own district. Beyond this, judges are public figures and can spend significant time speaking to schools and community groups. This is all to say, 40-hours a week is a conservative number, and the discrepancy between judicial hourly wages and law partners could be even greater than demonstrated in our analysis.

Table 2

<b>Job Title</b>	<b>Salary</b>	<b>Hours Worked</b>	<b>Hourly Wage</b>
Supreme Court	\$ 178,500.00	2080	\$ 85.82
National Average	\$ 177,188.00	2080	\$ 85.19
National Max (California)	\$ 256,059.00	2080	\$ 123.11
National Min (New Mexico)	\$ 133,174.00	2080	\$ 64.03
Appellate Court	\$ 170,350.00	2080	\$ 81.90
National Average	\$ 166,263.00	2080	\$ 79.93
National Max (California)	\$ 228,918.00	2080	\$ 110.06
National Min (New Mexico)	\$ 124,616.00	2080	\$ 59.91
District Court	\$ 162,250.00	2080	\$ 78.00
National Average	\$ 154,056.00	2080	\$ 74.07
National Max (Hawaii)	\$ 201,060.00	2080	\$ 96.66
National Min (New Mexico)	\$ 118,384.00	2080	\$ 56.92
Seattle Law Partner	\$ 564,000.00	4160	\$ 135.58

The Administrative Office of the Courts, the Supreme Court, and the Judicial Council, reported to the commission that there was a large discrepancy in salaries between the public and the private sector. They explained that this discrepancy makes it more challenging for applicants coming from the private sector, specifically, higher paying sectors such as corporate law. They further argued that the majority of cases are civil, yet there are few judges trained in civil law, this being due to the discrepancy in compensation. The problem is exacerbated in the more populous areas, because salaries for law partners tend to be higher in those areas. Because of this, they asked for a small percentage increase on top of the yearly COLA to lessen the compensation discrepancy.

The commission found that this market discrepancy exists and that it is reasonable that fewer civil lawyers are applying for judgeship because of it. The commission also found that it is reasonable that civil cases would have better outcomes if the judge were trained and had experience in complex civil cases.

The last major recommendation from the commission was for a 17.2% increase over two years in FY 2016 and FY 2017. The previous adjustment was 9 years before in FY 2007, leaving 9 years in between adjustments. Annualizing the 17.2% shows that to avoid an equally large salary increase in the future would require a yearly increase of 1.91%. The commission found that if the statewide COLA is consistently applied annually, the 1.91% increase would be sufficiently accounted for. However, due to statewide budgeting decisions, judges have not consistently received the COLA, and have required a large increase in salary for each of the last two decades (see Appendix G). Moreover, the COLA does not account for the market discrepancy between judges' salaries and the private sector especially in the more populated areas and if attorney salaries increase at a rate faster than inflation. For these reasons, the commission makes the following recommendation:

**Recommendation Three:** The Legislature appropriate an annual 1.5% market salary increase for all judges in addition to the statewide Cost of Living Adjustment (COLA) with the purpose of addressing the inconsistency of a statewide COLA and the market discrepancy between judges' salaries and the private sector, to be reviewed annually by the Elected Official and Judicial Compensation Commission and measured over the next three years.

This recommendation is estimated to cost the state \$294,000 in FY 2020 (See Table 4).

Table 4

Percent Increase					
Court	Increase	Salary Increase		Number of Judges	Total Cost
District Court	1.50%	\$	2,494.50	74	\$ 184,593.00
Juvenile Court	1.50%	\$	2,494.50	31	\$ 77,329.50
Appellate Court	1.50%	\$	2,619.23	7	\$ 18,334.58
Supreme Court	1.50%	\$	2,743.95	5	\$ 13,719.75
<b>Total Policy Cost</b>					<b>\$ 293,976.83</b>

## Appendix A - Consumer Price Index and Inflation



Created on Mon 27 Aug 2018, 4:23 PM EST (21:23 GMT)

Function	CONVERT(CPI.Q.FMS,AVERAGE,ANNUAL)	
Concept	Consumer Price Index, All-Urban	
Geography	United States	
Unit	(1982-84= 1.0)	
Frequency	ANNUAL	
SeriesType	U.S. Macro - 10 Year Baseline	
Start Date	1959	
End Date	2028	
Last Update	8/10/2018	
Mnemonic	CPI.Q.FMS	
Short Label	Consumer price index, all-urban, Units: - 1982-84=1.00 seasonally adjusted	Inflation
1959	0.29	
1960	0.30	1.49%
1961	0.30	1.07%
1962	0.30	1.18%
1963	0.31	1.26%
1964	0.31	1.32%
1965	0.32	1.58%
1966	0.32	2.99%
1967	0.33	2.78%
1968	0.35	4.24%
1969	0.37	5.44%
1970	0.39	5.88%
1971	0.40	4.23%
1972	0.42	3.27%
1973	0.44	6.26%
1974	0.49	11.01%
1975	0.54	9.14%
1976	0.57	5.77%
1977	0.61	6.47%
1978	0.65	7.63%
1979	0.73	11.25%
1980	0.82	13.50%
1981	0.91	10.38%
1982	0.97	6.16%
1983	1.00	3.16%
1984	1.04	4.37%
1985	1.08	3.53%
1986	1.10	1.94%
1987	1.14	3.58%
1988	1.18	4.10%
1989	1.24	4.79%
1990	1.31	5.42%

Report of the Utah Elected Official and Judicial Compensation Commission

---

Short Label	Consumer price index, all-urban, Units: - 1982-84=1.00 seasonally adjusted	Inflation
1991	1.36	4.22%
1992	1.40	3.04%
1993	1.44	2.97%
1994	1.48	2.60%
1995	1.52	2.81%
1996	1.57	2.94%
1997	1.61	2.34%
1998	1.63	1.55%
1999	1.67	2.19%
2000	1.72	3.37%
2001	1.77	2.82%
2002	1.80	1.60%
2003	1.84	2.30%
2004	1.89	2.67%
2005	1.95	3.37%
2006	2.02	3.22%
2007	2.07	2.87%
2008	2.15	3.81%
2009	2.15	-0.32%
2010	2.18	1.64%
2011	2.25	3.14%
2012	2.30	2.07%
2013	2.33	1.47%
2014	2.37	1.61%
2015	2.37	0.12%
2016	2.40	1.27%
2017	2.45	2.14%
2018	2.51	2.59%
2019	2.57	2.28%
2020	2.63	2.40%
2021	2.69	2.24%
2022	2.75	2.11%
2023	2.81	2.11%
2024	2.87	2.12%
2025	2.92	2.01%
2026	2.98	1.99%
2027	3.05	2.08%
2028	3.11	2.09%

## Appendix B - Council of State Governments Executive Officers' Salaries



THE COUNCIL OF STATE GOVERNMENTS  
THE BOOK OF THE STATES 2018

## EXECUTIVE BRANCH

The Book of the States 2018

Table 4.11  
Selected State Administrative Officials: Annual Salaries

<i>State or other jurisdiction</i>	<i>Governor</i>	<i>Lieutenant governor (a-1)</i>	<i>Attorney general (a-3)</i>	<i>Treasurer (a-4)</i>	<i>Auditor (a-8)</i>
Alabama	120,395	60,830	168,002	85,248	85,248
Alaska	145,000	115,000	141,156	142,452	153,760
Arizona	95,000	(a-2)	90,000	70,000	141,986
Arkansas	143,820	42,315	130,000	85,000	85,000
California	195,806	146,854	170,080	156,643	201,869
Colorado	90,000	153,768	80,004	68,500	177,972
Connecticut	150,000	110,000	110,000	110,000	(c)
Delaware	171,000	80,239	147,893	113,874	109,032
Florida	130,273	124,851	128,972	(a-24)	140,004
Georgia	139,339	91,609	139,169	165,000	152,160
Hawaii	155,592	151,776	151,776	151,776	144,552
Idaho	124,436	42,909	124,000	104,207	N.O.
Illinois	177,412	135,669	156,541	135,669	157,212
Indiana	121,331	95,162	99,418	82,640	82,640
Iowa	130,000	103,212	123,669	103,212	103,212
Kansas	99,636	54,000	98,901	86,003	N/A
Kentucky	145,992	124,113	124,113	124,133	124,113
Louisiana	130,000	115,000	115,000	115,000	132,620
Maine	70,000	(e)	122,616	89,149	107,890
Maryland	170,000	141,500	141,500	141,500	N.O.
Massachusetts	151,800	122,058	136,402	133,277	140,607
Michigan	159,300	111,510	112,410	174,204	173,173
Minnesota	127,629	82,959	121,248	(a-24)	108,485
Mississippi	122,160	60,000	108,960	90,000	90,000
Missouri	133,821	86,484	116,437	107,746	107,746
Montana	115,505	86,990	137,008	(a-6)	92,236
Nebraska	105,000	75,000	95,000	85,000	85,000
Nevada	149,573	63,648	141,086	102,898	N.O.
New Hampshire	127,443	(e)	128,260	105,930	N.O.
New Jersey	175,000	141,000	140,000	141,000	144,629
New Mexico	110,000	85,000	95,000	85,000	85,000
New York	179,000	151,500	151,500	N/A	151,500
North Carolina	144,349	127,561	127,561	127,561	127,561
North Dakota	129,096	103,221	157,009	99,881	105,770
Ohio	148,886	77,730	109,553	109,553	109,553
Oklahoma	147,000	114,713	132,825	114,713	114,713
Oregon	98,600	(a-2)	82,220	72,000	136,488



## EXECUTIVE BRANCH

The Book of the States 2018

Table 4.11

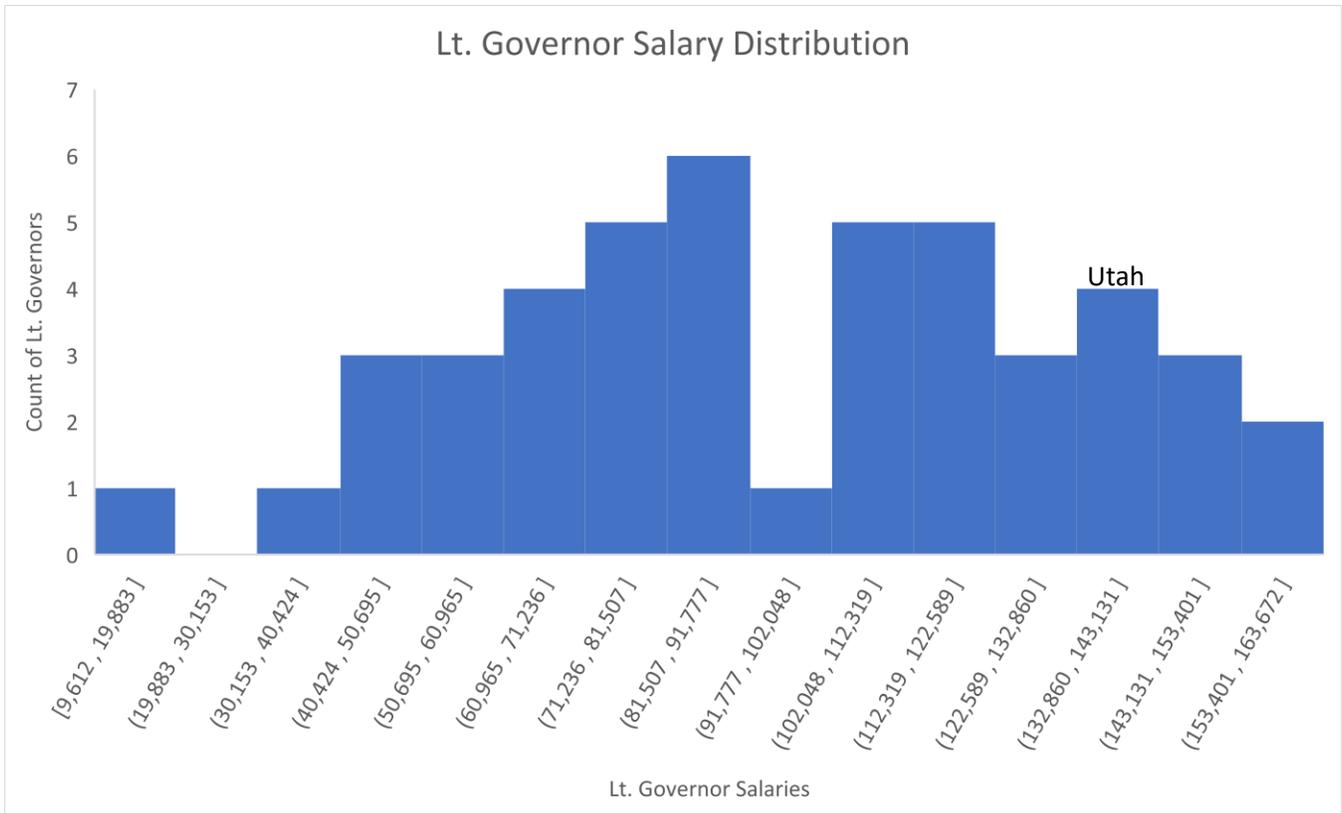
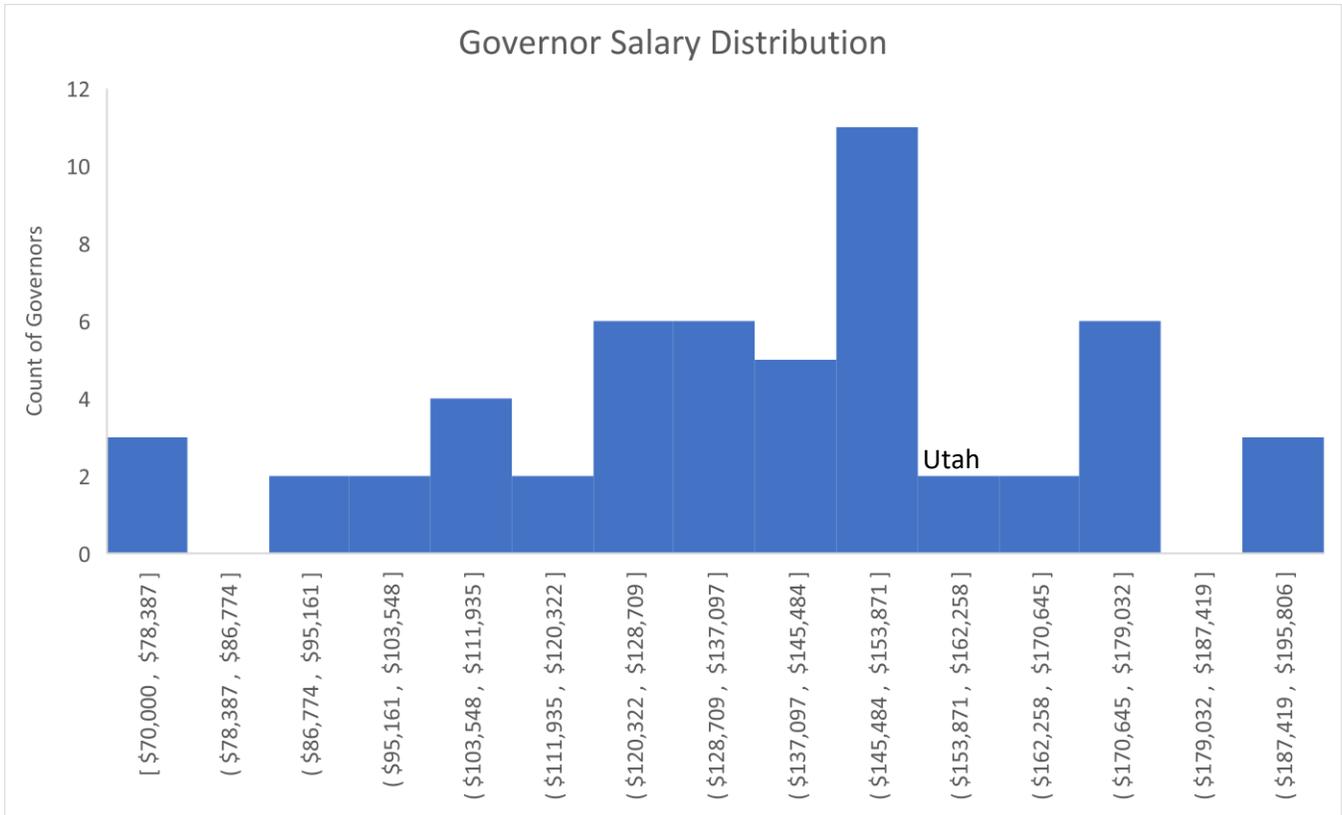
## Selected State Administrative Officials: Annual Salaries

<i>State or other jurisdiction</i>	<i>Governor</i>	<i>Lieutenant governor (a-1)</i>	<i>Attorney general (a-3)</i>	<i>Treasurer (a-4)</i>	<i>Auditor (a-8)</i>
Pennsylvania	194,850	163,672	162,115	162,115	162,115
Rhode Island (g)	139,695	117,637	124,991	117,637	159,248
South Carolina	106,078	46,545	92,007	92,007	147,052
South Dakota	112,214	(h)	112,096	89,700	89,700
Tennessee	190,116	68,001 (e)	185,064	201,852	(a-14)
Texas	153,750	9,612 (i)	153,750	(a-14)	181,128
Utah	150,000	135,000	104,405	104,405	104,405
Vermont	166,046	70,470	131,019	109,449	109,449
Virginia	175,000	36,321	150,000	172,430	178,950
Washington	175,353	102,908	160,989	143,247	122,880
West Virginia	150,000	20,000 (e)	95,000	95,000	95,000
Wisconsin	147,328	77,795	142,966	69,936	122,096
Wyoming	105,000	(a-2)	175,000	92,000	92,000
Guam	130,000	85,000	105,286	52,492	100,000
CNMI*	70,000	65,000	80,000	40,800 (b)	80,000
Puerto Rico	70,000	N.O.	N/A	N/A	N/A
U.S. Virgin Islands	150,000	75,000	76,500	76,500	76,500

## Appendix C - Elected Officials Salary Comparison

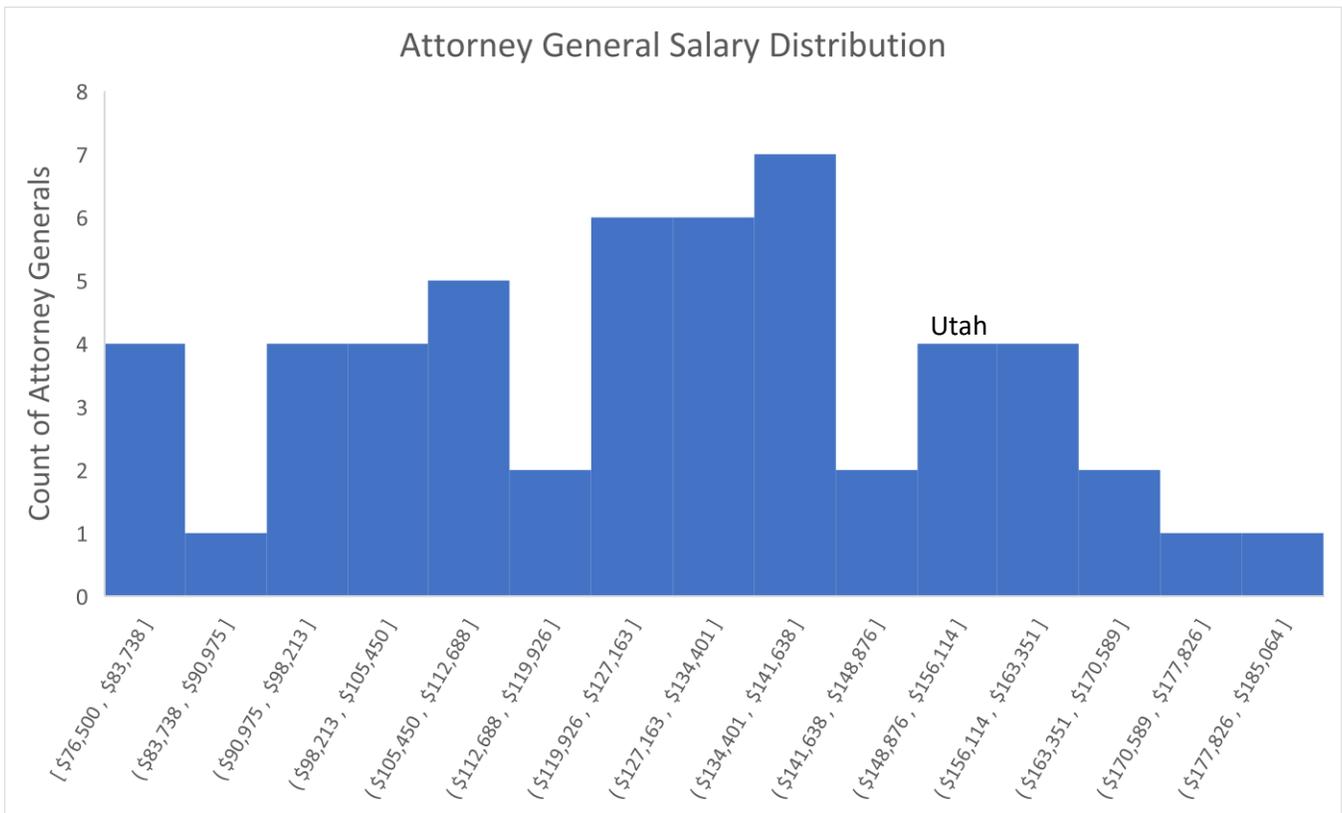
### Governor and Lt. Governor

<b>Job Title</b>	<b>Name</b>	<b>Salary</b>
Governor	Gary Herbert	\$ 156,825.00
Lt. Governor	Spencer Cox	\$ 141,142.50
Salt Lake County Mayor	Ben McAdams	\$ 142,942.20
Davis County Commissioner	James Smith	\$ 123,224.81
	Paul Bret	
Davis County Commissioner	Millburn	\$ 123,226.25
Davis County Commissioner	Randy Elliott	\$ 118,015.91
Salt Lake City Mayor	Jackie Biskupski	\$ 149,220.14
National Average - Governor		\$ 139,892.00
National Max (California) - Governor		\$ 195,806.00
National Min (Maine) - Governor		\$ 70,000.00
National Average - Lt. Governor		\$ 102,369.00
National Max (Colorado) - Lt. Governor		\$ 153,768.00
National Min (Arkansas) - Lt. Governor		
Governor		\$ 42,315.00



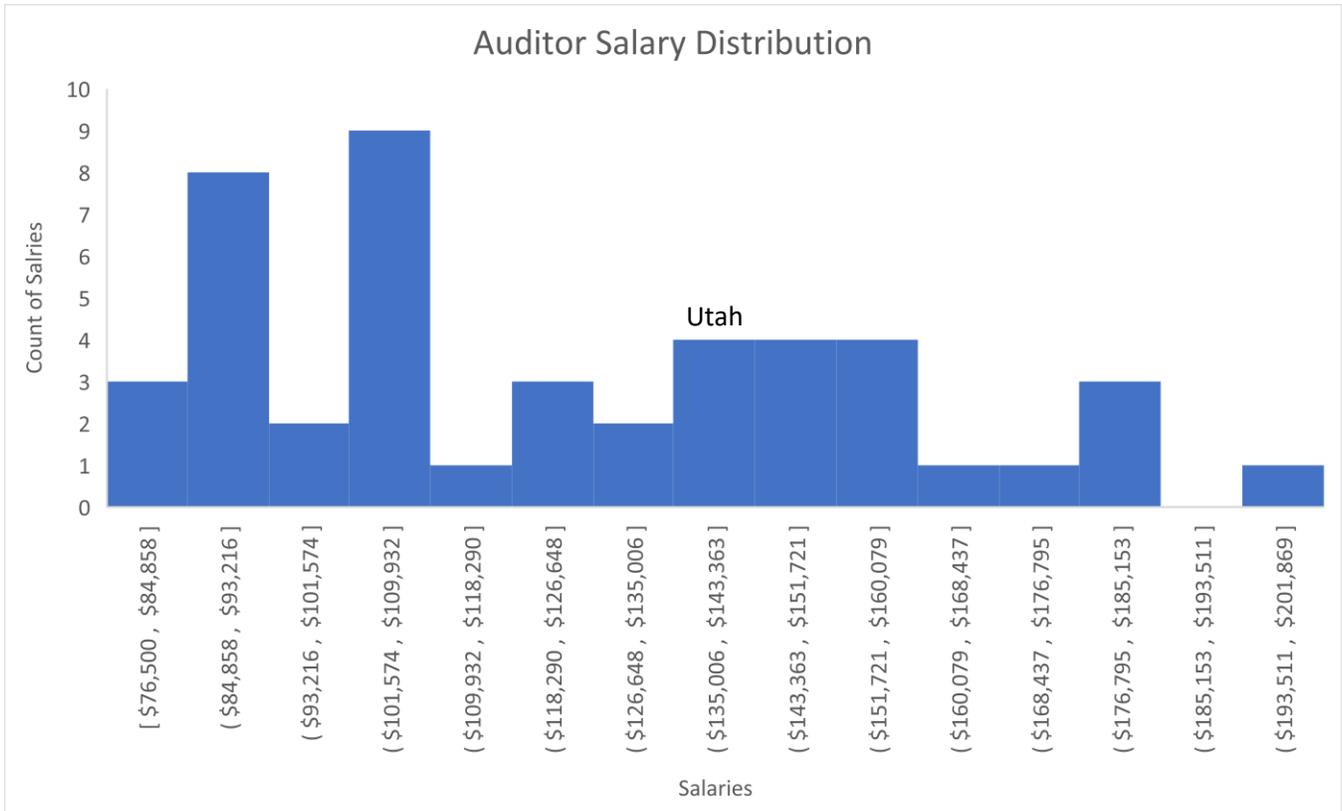
Attorney General

Job Title	Name	Salary
Attorney General	Sean Reyes	\$ 148,983.75
Davis County Attorney	Troy Rawlings	\$ 172,948.04
Salt Lake County District Attorney	Sim Gill	\$ 174,490.56
Salt Lake City Attorney	Margaret Plane	\$ 184,280.47
National Average		\$ 128,894.00
National Max (Tennessee)		\$ 185,064.00
National Min (Colorado)		\$ 80,004.00



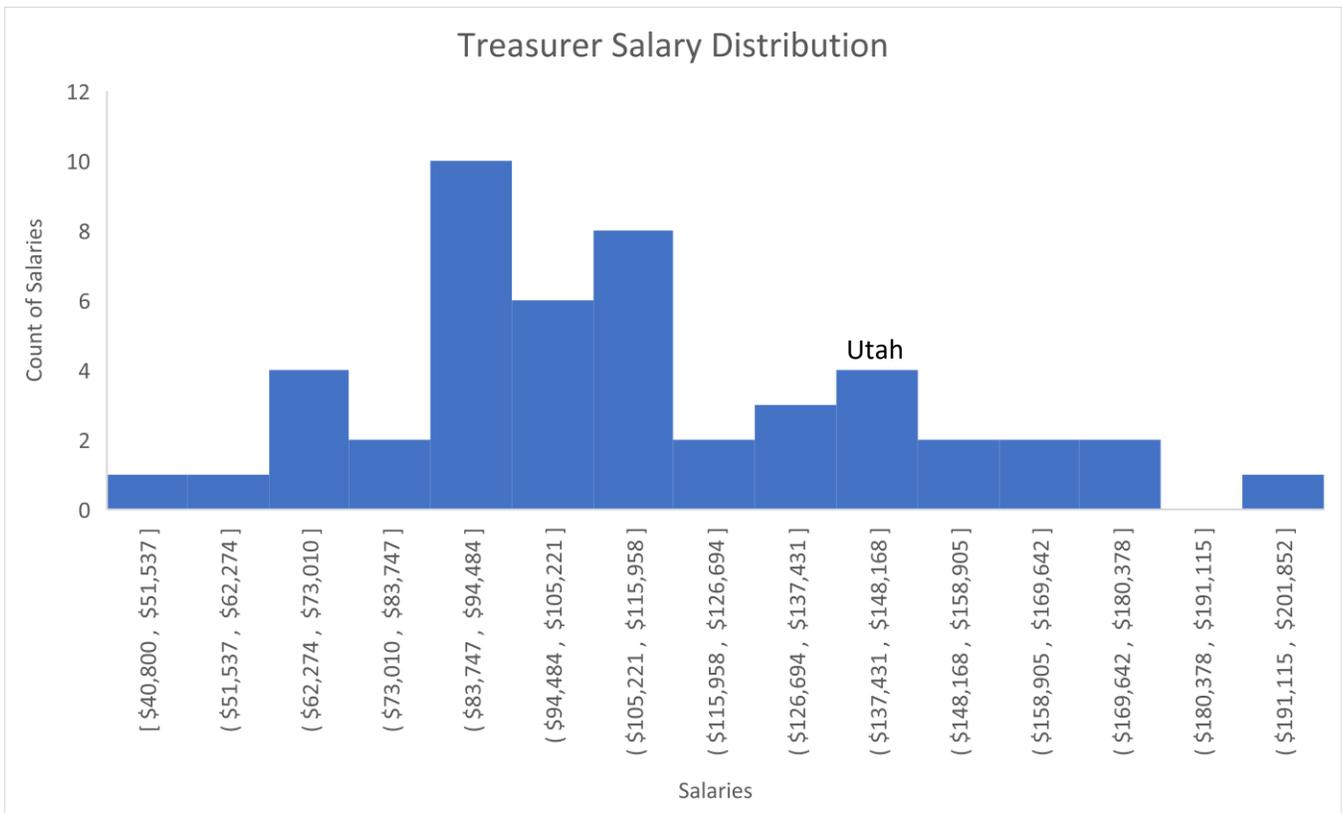
State Auditor

Job Title	Name	Salary
Auditor	John Dougall	\$ 141,142.50
Davis County Clerk/Auditor	Curtis Koch	\$ 123,191.97
Salt Lake County Auditor	Scott Tingley	\$ 148,937.24
National Average		\$ 126,413.00
National Max (California)		\$ 201,869.00
National Min (Indiana)		\$ 82,640.00



State Treasurer

Job Title	Name	Salary
Treasurer	David Damschen	\$ 141,142.50
Davis County Treasurer	Mark Altom	\$ 123,267.77
Salt Lake County Treasurer	Wayne Cushing	\$ 148,938.00
National Average		\$ 113,968.00
National Max (Tennessee)		\$ 201,852.00
National Min (Colorado)		\$ 68,500.00



Appendix D - Council of State Governments Judicial Salaries

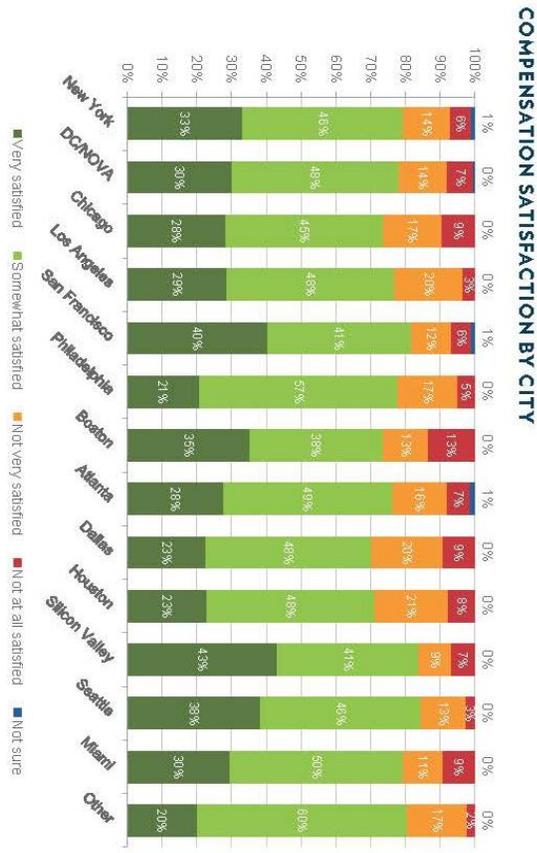
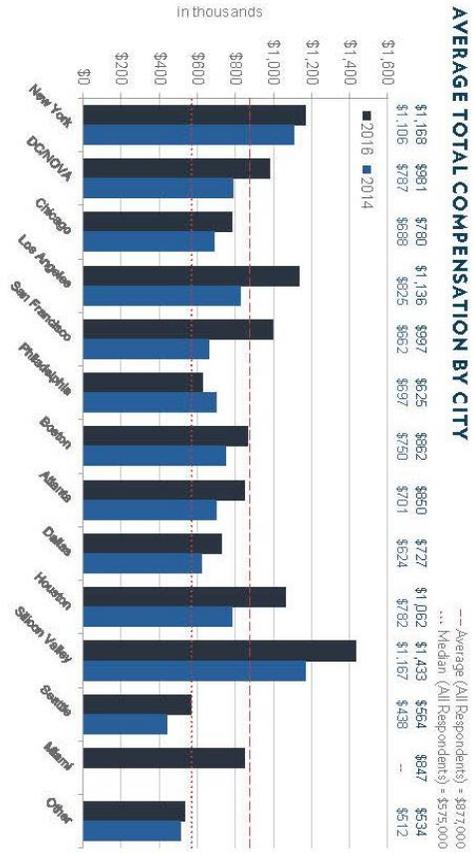
<b>The Council of State Governments The Book of the States 2018</b>						
<b>Table 5.4 Compensation of Judges of Appellate Courts and General Trial Courts</b>						
<i>State or Other Jurisdiction</i>	<i>Court of Last Resort</i>	<i>Chief Justice Salaries</i>	<i>Intermediate Appellate Court</i>	<i>Judges Salaries</i>	<i>General Trial Courts</i>	<i>Judges Salaries</i>
<b>Alabama</b>	Supreme Court	181,127	Court of Criminal Appeals	178,878	Circuit courts	134,943
<b>Alaska</b>	Supreme Court	205,776	Court of Appeals	193,836	Superior courts	189,720
<b>Arizona</b>	Supreme Court	164,836	Court of Appeals	154,534	Superior courts	149,383
<b>Arkansas</b>	Supreme Court	183,600	Court of Appeals	164,730	Chancery courts	163,200
<b>California</b>	Supreme Court	256,059	Court of Appeals	228,918	Superior court	200,042
<b>Colorado</b>	Supreme Court	181,219	Court of Appeals	170,324	District courts	163,303
<b>Connecticut</b>	Supreme Court	200,599	Appellate Court	174,323	Superior courts	167,634
<b>Delaware</b>	Supreme Court	204,148	...	...	Superior courts	183,444
<b>Florida</b>	Supreme Court	178,420	District Court of Appeals	169,554	Circuit courts	160,688
<b>Georgia</b>	Supreme Court	175,600	Court of Appeals	174,500	Superior courts	169,265
<b>Hawaii</b>	Supreme Court	231,468	Intermediate Court	206,652	Circuit courts	201,060
<b>Idaho</b>	Supreme Court	149,700	Court of Appeals	137,700	District courts	131,700
<b>Illinois</b>	Supreme Court	229,345	Court of Appeals	215,856	Circuit courts	198,075
<b>Indiana</b>	Supreme Court	173,599	Court of Appeals	168,752	Circuit courts	144,137
<b>Iowa</b>	Supreme Court	183,001	Court of Appeals	158,420	District courts	147,494
<b>Kansas</b>	Supreme Court	142,793	Court of Appeals	134,806	District courts	123,038
<b>Kentucky</b>	Supreme Court	140,508	Court of Appeals	130,044	Circuit courts	124,620
<b>Louisiana</b>	Supreme Court	177,703	Court of Appeals	158,147	District courts	151,943
<b>Maine</b>	Supreme Judicial	154,981	...	...	Superior courts	125,632

<i>State or Other Jurisdiction</i>	<i>Court of Last Resort</i>	<i>Chief Justice Salaries</i>	<i>Intermediate Appellate Court</i>	<i>Judges Salaries</i>	<i>General Trial Courts</i>	<i>Judges Salaries</i>
<b>Maryland</b>	Court of Appeals	195,433	Court of Special Appeals	163,633	Circuit courts	154,433
<b>Massachusetts</b>	Supreme Judicial	199,989	Appellate Court	183,837	Superior courts	178,444
<b>Michigan</b>	Supreme Court	164,610	Court of Appeals	157,544	Circuit courts	145,578
<b>Minnesota</b>	Supreme Court	190,699	Court of Appeals	163,354	District courts	153,345
<b>Mississippi</b>	Supreme Court	159,000	Court of Appeals	144,827	Chancery courts	136,000
<b>Missouri</b>	Supreme Court	181,677	Court of Appeals	158,848	Circuit courts	149,723
<b>Montana</b>	Supreme Court	145,621	...	...	District courts	132,558
<b>Nebraska</b>	Supreme Court	173,694	Court of Appeals	165,009	District courts	160,667
<b>Nevada</b>	Supreme Court	170,000	Court of Appeals	165,000	District courts	160,000
<b>New Hampshire</b>	Supreme Court	167,271	...	...	Superior courts	152,159
<b>New Jersey</b>	Supreme Court	192,795	Appellate division of	175,534	Superior courts	165,000
<b>New Mexico</b>	Supreme Court	133,174	Court of Appeals	124,616	District courts	118,384
<b>New York</b>	Court of Appeals	222,500	Appellate divisions of	205,400	Supreme courts	194,000
<b>North Carolina</b>	Supreme Court	150,086	Court of Appeals	140,144	Superior courts	132,584
<b>North Dakota</b>	Supreme Court	161,517	...	...	District courts	143,869
<b>Ohio</b>	Supreme Court	174,700	Court of Appeals	152,850	Courts of common pleas	140,550
<b>Oklahoma</b>	Supreme Court	155,820	Court of Appeals	138,235	District courts	131,835
<b>Oregon</b>	Supreme Court	150,572	Court of Appeals	144,536	Circuit courts	135,776
<b>Pennsylvania</b>	Supreme Court	213,748	Superior Court	195,978	Courts of common pleas	180,299
<b>Rhode Island</b>	Supreme Court	193,458	...	...	Superior courts	158,340
<b>South Carolina</b>	Supreme Court	156,234	Court of Appeals	145,074	Circuit courts	141,354
<b>South Dakota</b>	Supreme Court	137,270	...	...	Circuit courts	126,346
<b>Tennessee</b>	Supreme Court	190,128	Court of Appeals	178,908	Chancery courts	172,740

<i>State or Other Jurisdiction</i>	<i>Court of Last Resort</i>	<i>Chief Justice Salaries</i>	<i>Intermediate Appellate Court</i>	<i>Judges Salaries</i>	<i>General Trial Courts</i>	<i>Judges Salaries</i>
<b>Texas</b>	Supreme Court	170,500	Court of Appeals	158,500	District courts	149,000
<b>Utah</b>	Supreme Court	180,500	Court of Appeals	170,350	District courts	162,250
<b>Vermont</b>	Supreme Court	166,130	...	...	Superior/District/	150,738
<b>Virginia</b>	Supreme Court	210,017	Court of Appeals	181,610	Circuit courts	171,120
<b>Washington</b>	Supreme Court	189,374	Court of Appeals	177,708	Superior courts	169,187
<b>West Virginia</b>	Supreme Court	136,000	...	...	Circuit courts	126,000
<b>Wisconsin</b>	Supreme Court	147,403	Court of Appeals	139,059	Circuit courts	131,187
<b>Wyoming</b>	Supreme Court	165,000	...	...	District courts	150,000

## Appendix E - Major, Lindsey & Africa Compensation Survey

# PARTNER COMPENSATION AND COMPENSATION SATISFACTION BY CITY



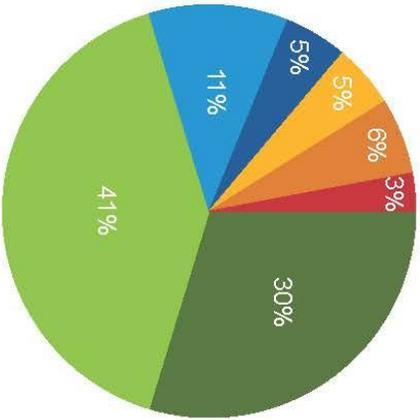
- Average compensation ranged from a low of \$564,000 in Seattle, WA, to a high of \$1,433,000 in Silicon Valley, CA — a difference of more than 150%.
- 2016 saw increases in average compensation in every city except Philadelphia (-11%).
- San Francisco (+51%), Los Angeles (+38%) and Houston (+36%) showed the largest gains in compensation; New York had the smallest gain at 6%.
- Cities with the highest compensation satisfaction (35% or more **Very Satisfied**) include Silicon Valley (43%), San Francisco (40%), Seattle (38%) and Boston (35%).
- In 2016, four cities had 25% or more of their partners classifying themselves as either **Not At All Satisfied** or **Not Very Satisfied**: Dallas (30%), Houston (29%), Boston (26%) and Chicago (25%).

Data from the Major, Lindsey & Africa 2014 and 2016 Partner Compensation Surveys conducted in association with ALM Legal Intelligence (ALI), the research arm of ALM Media.  
 Copyright 2017 Major, Lindsey & Africa, LLC. All rights reserved.

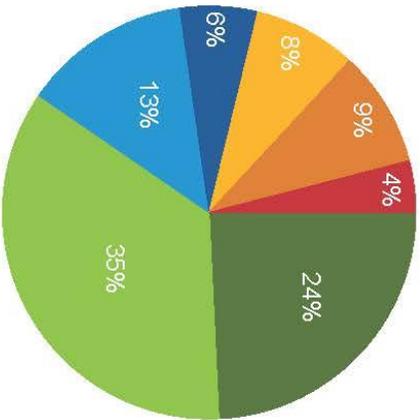
# PARTNER OVERALL SATISFACTION/ COMPENSATION TRADE-OFF



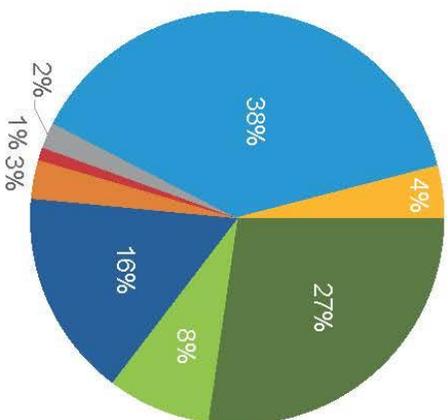
OVERALL SATISFACTION  
FACTORING IN COMPENSATION



OVERALL SATISFACTION  
NOT FACTORING IN COMPENSATION



COMPENSATION TRADE  
FOR NON-MONETARY BENEFIT



■ Very Satisfied      ■ Moderately Satisfied      ■ Slightly Satisfied      ■ Neutral  
■ Slightly Dissatisfied      ■ Moderately Dissatisfied      ■ Very Dissatisfied

■ More time off      ■ Better health benefits  
■ A cut in my billable hours      ■ More career training/development  
■ More pro bono hours      ■ Other  
■ Would not make a trade      ■ Flexible work schedule

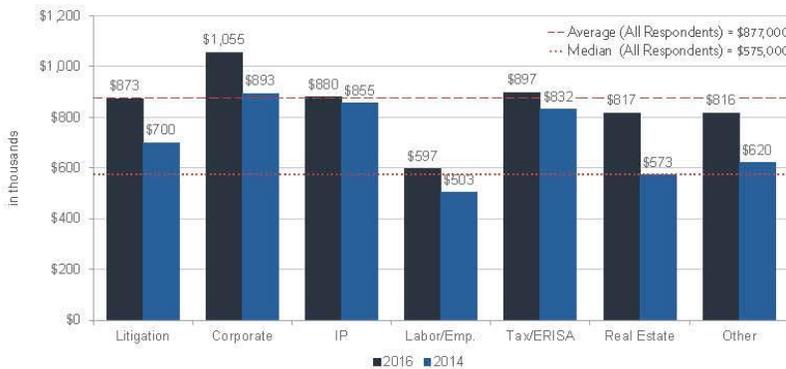
- 82% of respondents classified themselves as either **Very Satisfied**, **Moderately Satisfied** or **Slightly Satisfied** when compensation was factored into overall satisfaction as an attorney.
- When compensation was not a factor, 72% of respondents classified themselves as **Very Satisfied**, **Moderately Satisfied** or **Slightly Satisfied** with being an attorney.
- 14% of respondents classified themselves as either **Slightly Dissatisfied**, **Moderately Dissatisfied** or **Very Dissatisfied** when factoring in compensation versus 21% when compensation was not a factor.
- When asked if they would trade a portion of their compensation for a non-monetary benefit, 38% of respondents said they would not make such a trade.

Data from the Major, Lindsey & Africa 2014 and 2016 Partner Compensation Surveys conducted in association with ALM Legal Intelligence (ALI), the research arm of ALM Media. Copyright 2017 Major, Lindsey & Africa, LLC. All rights reserved.

# PARTNER COMPENSATION BY PRACTICE AREA



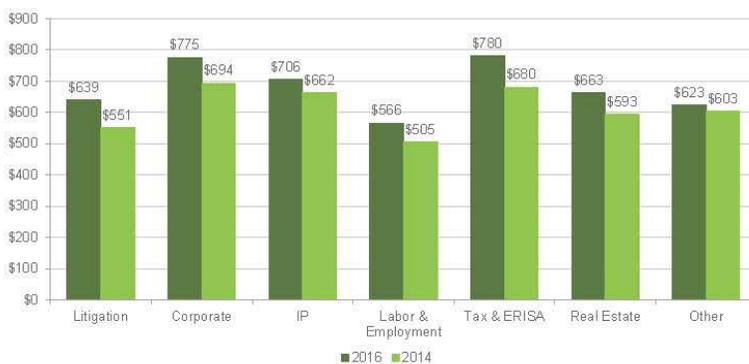
**AVERAGE TOTAL COMPENSATION BY PRACTICE AREA**



**AVERAGE ORIGINATIONS BY PRACTICE AREA**



**AVERAGE HOURLY BILLING RATES BY PRACTICE AREA**



➤ Among practice areas featured in this report, Labor & Employment partners report the lowest average compensation (\$597,000); Corporate partners report the highest (\$1,055,000).

➤ All practices areas saw an increase in average compensation. Real Estate (+43%), Litigation (+25%), Labor & Employment (+19%) and Corporate (+19%) showed the largest increases while IP (+3%) and Tax & ERISA (+8%) showed moderate gains.

➤ Corporate partners reported the highest average originations (\$3,170,000, +17%) while Tax & ERISA partners reported the lowest (\$1,100,000, -22%).

➤ Tax & ERISA partners reported the highest average hourly billing rate (\$780) while Labor & Employment partners reported the lowest hourly billing rate (\$566). All practice areas showed an increase in billing rate of at least 7% from 2014 to 2016.

Data from the Major, Lindsey & Africa 2014 and 2016 Partner Compensation Surveys conducted in association with ALM Legal Intelligence (ALI), the research arm of ALM Media. Copyright 2017 Major, Lindsey & Africa, LLC. All rights reserved.

Appendix F - Judicial Weighted Case Loads

<b>Utah State Courts</b>						
<b>District Court Judicial Weighted Caseload</b>						
FY18 - date range 7/1/17 thru 6/30/2018						
<b>Weighted Case - Total Hours Needed (Sum of (Wghts x Cases &amp; Events))</b>						
District	FY14	FY15	FY16	FY17	FY18	% Change
1	5,403	5,218	5,130	5,947	6,763	14%
2	23,612	23,954	23,182	23,803	24,388	2%
3	56,491	61,143	58,515	59,222	62,542	6%
4	21,298	21,431	20,565	23,211	24,267	5%
5	9,864	9,813	9,751	9,817	10,724	9%
6	2,714	3,062	2,698	2,814	2,866	2%
7	3,365	3,032	3,123	3,000	3,039	1%
8	4,313	4,643	4,255	4,602	4,593	0%
State	127,061	132,297	127,218	132,415	139,183	5%

<b>Caseload as % of Standard (Total Hrs. Needed / Total Avail. Hrs.)</b>						
District	FY14	FY15	FY16	FY17	FY18	% Change
1	83%	80%	79%	91%	104%	14%
2	93%	94%	91%	93%	96%	2%
3	111%	121%	115%	117%	120%	3%
4	97%	97%	93%	105%	108%	2%
5	132%	131%	130%	109%	119%	9%
6	99%	112%	99%	103%	105%	2%
7	78%	70%	72%	69%	70%	1%
8	104%	112%	103%	111%	111%	0%
State	103%	107%	103%	106%	110%	3%

<b>Judicial Officers Needed (Total Hrs. Needed / Avail. Hrs. per Judicial Officer)</b>							
District	FY14	FY15	FY16	FY17	FY18	Authorized Positions (Jdg & )	Difference Authorized & Needed
1	3.6	3.5	3.4	4.0	4.5	4.3	-0.2
2	15.4	15.7	15.2	15.6	16.0	16.7	0.7
3*	36.8	39.8	38.1	38.6	40.7	34.0	-6.7
4**	14.0	14.1	13.5	15.3	16.0	14.8	-1.2
5	6.6	6.6	6.5	6.6	7.2	6.0	-1.2
6	2.0	2.2	2.0	2.1	2.1	2.0	-0.1
7	2.3	2.1	2.2	2.1	2.1	3.0	0.9
8	3.1	3.4	3.1	3.3	3.3	3.0	-0.3
State	83.9	87.3	84.0	87.4	91.8	83.8	-8.0

\* Note: FY18 Third District authorized judicial officers increased by 1. (Eff 7/18)

# Utah State Courts

## Juvenile Court Judicial Weighted Caseload

FY18 - date range 7/1/17 thru 6/30/18

Weighted Case - Total Hours Needed (Sum of (Wghts x Refrls. & Events))						
District	FY14	FY15	FY16	FY17	FY18	% Change
1	2,693	2,621	2,626	2,658	2,664	0%
2	10,120	9,772	9,094	8,706	8,570	-2%
3	15,506	15,189	14,345	15,756	15,143	-4%
4	8,788	9,752	9,210	9,247	8,650	-6%
5	3,350	3,525	3,660	3,431	3,373	-2%
6	933	1,056	888	902	910	1%
7	2,701	2,404	2,219	2,560	2,060	-20%
8	2,483	2,422	2,251	2,385	1,926	-19%
State	46,573	46,741	44,294	45,644	43,297	-5%

Caseload as % of Standard (Total Hrs. Needed / Total Avail. Hrs.)						
District	FY14	FY15	FY16	FY17	FY18	% Change
1	92%	89%	90%	91%	91%	0%
2	112%	108%	100%	96%	95%	-2%
3	93%	91%	86%	94%	100%	6%
4	132%	147%	139%	114%	113%	-1%
5	75%	79%	82%	76%	75%	-2%
6	79%	89%	75%	76%	77%	1%
7	100%	89%	82%	95%	76%	-20%
8	103%	100%	93%	99%	80%	-19%
State	101%	101%	96%	96%	95%	-1%

Judicial Officers Needed (Total Hrs. Needed / Avail. Hrs. per Judicial Officer)							
District	FY14	FY15	FY16	FY17	FY18	Authorized Positions (Jdg & Commis)	Difference Authorized & Needed
1	1.8	1.8	1.8	1.8	1.8	2.0	0.2
2	6.7	6.5	6.0	5.8	5.7	6.0	0.3
3*	10.2	10.0	9.4	10.4	10.0	10.0	0.0
4**	6.0	6.6	6.2	6.3	5.9	5.2	-0.7
5	2.2	2.4	2.4	2.3	2.3	3.0	0.7
6	0.8	0.9	0.8	0.8	0.8	1.0	0.2
7	2.0	1.8	1.6	1.9	1.5	2.0	0.5
8	2.1	2.0	1.9	2.0	1.6	2.0	0.4
State	31.8	31.9	30.2	31.1	29.5	31.2	1.7

\* Note: FY18 Third District authorized judicial officers reduced from 11 to 10.

\*\* Note: FY18 Fourth District authorized judicial officers reduced from 5.5 to 5.2

Appendix G - Judges Historical Salaries

<b>JUDICIAL SALARIES SINCE FY 1991</b>				
<b>Fiscal Year</b>	<b>District/Juvenile Judge (Base Judicial Salary)</b>	<b>Appellate Court Judge (105% of Base)</b>	<b>Supreme Court Justice (110% of Base)</b>	<b>Percent Increase (Base Judicial Salary)</b>
FY 1991	\$ 70,100.00	\$ 73,600.00	\$ 77,100.00	
FY 1992	\$ 73,000.00	\$ 76,650.00	\$ 80,300.00	4.1%
FY 1993	\$ 80,000.00	\$ 84,000.00	\$ 88,000.00	9.6%
FY 1994	\$ 81,200.00	\$ 85,250.00	\$ 89,300.00	1.5%
FY 1995	\$ 83,650.00	\$ 87,850.00	\$ 92,000.00	3.0%
FY 1996	\$ 86,200.00	\$ 90,500.00	\$ 94,800.00	3.0%
FY 1997	\$ 89,550.00	\$ 94,050.00	\$ 98,500.00	3.9%
FY 1998	\$ 90,450.00	\$ 94,950.00	\$ 99,500.00	1.0%
FY 1999	\$ 93,600.00	\$ 98,300.00	\$ 102,950.00	3.5%
FY 2000	\$ 95,900.00	\$ 100,700.00	\$ 105,500.00	2.5%
FY 2001	\$ 99,700.00	\$ 104,700.00	\$ 109,650.00	4.0%
FY 2002	\$ 103,700.00	\$ 108,900.00	\$ 114,050.00	4.0%
FY 2003	\$ 103,700.00	\$ 108,900.00	\$ 114,050.00	0.0%
FY 2004	\$ 103,700.00	\$ 108,900.00	\$ 114,050.00	0.0%
FY 2005	\$ 104,750.00	\$ 110,000.00	\$ 115,250.00	1.0%
FY 2006	\$ 111,050.00	\$ 116,600.00	\$ 122,150.00	6.0%
FY 2007	\$ 114,400.00	\$ 120,100.00	\$ 125,850.00	3.0%
FY 2008	\$ 125,850.00	\$ 132,150.00	\$ 138,500.00	10.0%
FY 2009	\$ 132,150.00	\$ 138,750.00	\$ 145,350.00	5.0%
FY 2010	\$ 132,150.00	\$ 138,750.00	\$ 145,350.00	0.0%
FY 2011	\$ 132,150.00	\$ 138,750.00	\$ 145,350.00	0.0%
FY 2012	\$ 132,150.00	\$ 138,750.00	\$ 145,350.00	0.0%
FY 2013	\$ 133,450.00	\$ 140,100.00	\$ 146,800.00	1.0%
FY 2014	\$ 134,799.50	\$ 141,550.00	\$ 148,300.00	1.0%
FY 2015	\$ 136,500.00	\$ 143,300.00	\$ 150,150.00	1.3%
FY 2016	\$ 152,850.00	\$ 160,500.00	\$ 168,150.00	12.0%
FY 2017	\$ 159,050.00	\$ 167,000.00	\$ 174,950.00	4.1%
FY 2018	\$ 162,250.00	\$ 170,350.00	\$ 178,500.00	2.0%
FY 2019	\$ 166,300.00	\$ 174,600.00	\$ 182,950.00	2.5%
	<b>District/Juv</b>	<b>Appellate</b>	<b>Supreme</b>	
<b>FY19 Hourly</b>	\$ 79.95	\$ 83.94	\$ 87.96	
<b>Presiding</b>	\$ 80.91	\$ 84.90	\$ 88.92	

Appendix H – Utah Retirement Summary

**OLRGC** Utah Retirement Benefit/Contribution Summary 2018 System<sup>a</sup> Comparison

	<p><b>Public Employees' Non-Contributory 'Big System'</b></p> <p><b>160,768</b></p> <p><small>Existing employees and hires before July 1, 2011</small></p>	<p><b>Tier II New Public Employees' Contributory Hybrid</b></p> <p><b>28,353</b></p> <p><small>One of two options for new employees beginning July 1, 2011</small></p>	<p><b>Tier II Defined Contribution New Public Employees' and New Public Safety and Firefighters'</b></p> <p><b>6,065</b></p> <p><small>One of two options for new employees beginning July 1, 2011</small></p>	<p><b>Public Safety Contributory and Non-Contributory and Firefighters' Contributory</b></p> <p><b>16,166 / 3,460</b></p> <p><small>Existing employees and hires before July 1, 2011</small></p>	<p><b>Tier II New Public Safety and Firefighters' Contributory Hybrid</b></p> <p><b>2,774</b></p> <p><small>One of two options for new employees beginning July 1, 2011</small></p>	<p><b>Judges' Contributory and Non-Contributory</b></p> <p><b>273</b></p>
<p><b>Participants</b></p> <p>State/Public Education Classified School Higher Education Political Subdivisions Other governmental entities</p>	<p>any age age 60 age 62 age 65</p> <p><b>30 years</b> 20 years (AR)<sup>1</sup> 10 years (AR)</p> <p>any age age 65</p> <p>25 years FAS or optional employer/employee purchase of up to 5 years immediately before retirement)</p>	<p>any age age 60 age 62 age 65</p> <p><b>35 years</b> 20 years (FAR)<sup>2</sup> 10 years (FAR)</p> <p>optional employer/employee purchase of up to 5 years immediately before retirement. DC portion from employer is vested after four years</p>	<p>DC portion from employer is vested after four years</p>	<p>any age age 60 age 65</p> <p><b>20 years</b> 10 years 4 years</p> <p>Peace Officers, Correctional Officers, and approved Special Function Officers; Full-time Firefighters regularly assigned to a fire department</p>	<p>any age age 60 age 62 age 65</p> <p><b>25 years</b> 20 years (FAR) 10 years (FAR) 4 years</p> <p>optional employer/employee purchase of up to 5 years immediately before retirement. DC portion from employer is vested after four years</p>	<p>any age age 55 age 62 age 70</p> <p><b>25 years</b> 20 years (FAR) 10 years 6 years</p> <p>Judges of the Supreme, Appellate, District, Circuit, and Juvenile Courts</p>
<p><b>Eligibility for Retirement</b></p>	<p>2% (for all years) × FAS<sup>1</sup></p> <p><small>No maximum benefit</small></p>	<p>1.5% (for all years) × FAS</p> <p><small>No maximum benefit</small></p>	<p>Not Applicable</p>	<p>2.5% × FAS × first 20 years</p> <p>2% × FAS × years above 20</p> <p><small>No maximum benefit</small></p>	<p>1.5% (for all years) × FAS</p> <p><small>No maximum benefit</small></p>	<p>5% × FAS × first 10 years</p> <p>2.25% × FAS × second 10 years</p> <p>1% of FAS × remaining years</p> <p><small>No maximum benefit</small></p>
<p><b>Service Benefit Formula</b></p>	<p>Employer: for FY 2019, 12.25% + 9.94% = 22.19% for state/school; 11.88% + 6.61% = 18.47% for local gov.</p> <p>Employee: 0% noncontributory</p>	<p>*Employer: for state/school FY 2019, 1.0% plus: 0.08% death benefit and 9.94% Tier I amortization = 20.02% total; (8.88% for DBs and 1.15% for DC=10%)</p> <p>Employee: some percentage of salary. If the employer's 10% does not find the defined benefit (for FY 2019 0%)</p>	<p>*Public Employees' Employer: for state/school FY 2019, 10% plus: 0.08% death benefit and 9.94% Tier I amortization = 20.02% total</p> <p>Employee: 0%</p> <p>*PS: Employer: for state PS FY 2019, 1.2% DC plus: 0.08% death benefit and 18.46% Tier I amortization = 30.54% total; (same for firefighters except 0% Tier I amortization = 12.08% total)</p> <p>Employee: 0%</p>	<p>Employer: for FY 2019, 41.35% for state PS Non-C 41.99% for state PS Contr. 30.72% for div. A</p> <p>Firefighters (less 11.06% offset for insurance premium) 19.66% net rate for firefighters)</p> <p>Employee: 0% state PS noncontributory 15.05% div. A Firefighters</p>	<p>*Employer: for state PS FY 2019, 12% plus: 0.08% death benefit and 18.46% Tier I amortization = 30.54% total; (11.26% DBs and 0.74% DC=1.2%)</p> <p>(same for firefighters except 0% for Tier I amortization = 12.08% total)</p> <p>Employee: some percentage of salary. If the employer's 1.2% does not find the defined benefit (for FY 2019 0%)</p>	<p>Employer: for FY 2019, 51.91% (less 8.23% offset for court fees) 43.68% net rate</p> <p>Employee: 0% noncontributory</p>
<p><b>Employer/Employee Contribution (% of Salary)</b></p>	<p>Employer: 0% noncontributory</p>	<p>Employer: 0%</p>	<p>Employer: 0%</p>	<p>Employer: 0%</p>	<p>Employer: 0%</p>	<p>Employer: 0%</p>



# Utah Retirement Benefit/Contribution Summary 2017 System<sup>1</sup> Comparison

	<b>Public Employees' Non-Contributory "Big System"</b> <small>Existing employees and hires before July 1, 2011</small>	<b>Tier II New Public Employees' Contributory Hybrid</b> <small>One of two options for new employees beginning July 1, 2011</small>	<b>Tier II Defined Contribution New Public Employees' and New Public Safety and Firefighters'</b> <small>One of two options for new employees beginning July 1, 2011</small>	<b>Public Safety Contributory and Non-Contributory and Firefighters' Contributory</b> <small>Existing employees and hires before July 1, 2011</small>	<b>Tier II New Public Safety and Firefighters' Contributory Hybrid</b> <small>One of two options for new employees beginning July 1, 2011</small>	<b>Judges' Contributory and Non-Contributory</b>
<b>Final Average Salary</b>	Average of highest <b>3 years</b>	Average of highest <b>5 years</b>	Not Applicable	Average of highest <b>3 years</b>	Average of highest <b>5 years</b>	Average of highest <b>2 years</b>
<b>Definition</b>	Up to <b>4%</b> annually (CPI) (Simple) after 1 year	Up to <b>2.5%</b> annually (CPI) (Simple) after 1 year	Not Applicable	Up to <b>4.0%</b> annually (CPI) (Simple) after 1 year <small>same public safety employees did not accrue the 4.0% and remain at up to 2.5%</small>	Up to <b>2.5%</b> annually (CPI) (Simple) after 1 year	Up to <b>4%</b> annually (CPI) (Compounded) after 1 year
<b>Cost of Living Adjustment</b>	Up to <b>4%</b> annually (CPI) (Simple) after 1 year	Up to <b>2.5%</b> annually (CPI) (Simple) after 1 year	Not Applicable	Up to <b>4.0%</b> annually (CPI) (Simple) after 1 year <small>same public safety employees did not accrue the 4.0% and remain at up to 2.5%</small>	Up to <b>2.5%</b> annually (CPI) (Simple) after 1 year	Up to <b>4%</b> annually (CPI) (Compounded) after 1 year
<b>Employer Defined Contribution Benefit % of Salary</b>	State/School: 1.5% 401(k) Local government: Optional	Some percentage, if any, left after funding the defined benefit (for FY 2019 state and school <b>1.15%</b> )	<small>*1.0% see above (all public employees, legislators, and governors) *12% see above (all public safety officers and firefighters)</small>	State: None Local government: Optional	Some percentage, if any, left after funding the defined benefit (for FY 2019 PS and firefighters <b>0.74%</b> )	None

<sup>a</sup> Systems not shown include: Public Employees' Contributory, Public Safety Contributory, Judges, Contributory, and Governor's and Legislative.  
<sup>b</sup> An elected official initially entering office on or after July 1, 2011 is only eligible to participate in the DC option.  
<sup>c</sup> AR = Actuarial Reduction (3% per year under age 65)  
<sup>d</sup> FAR = Full Actuarial Reduction (some % each year under age 65)  
<sup>e</sup> DC = Defined Contribution  
<sup>f</sup> FAS = Final Average Salary  
<sup>g</sup> DB = Defined Benefit  
<sup>h</sup> PS = Public Safety  
<sup>i</sup> **Note:** Employer also pays a rate for a death benefit and a Tier I amortization rate for the corresponding Tier I system liability  
**Source:** S.B. 63 "New Public Employees' Tier II Contributory Retirement Act" (2010 General Session); Utah Retirement Systems Final Retirement Contribution Rates FY 2018-19; Utah Retirement Systems Comprehensive Annual Financial Report 2017; and Title 49, Utah State Retirement and Insurance Benefit Act, *Utah Code Annotated 1953*  
<sup>1</sup> Systems not shown include: Public Employees' Contributory, Public Safety Contributory, Judges, Contributory, and Governor's and Legislative.  
<sup>2</sup> An elected official initially entering office on or after July 1, 2011 is only eligible to participate in the DC option.