

**A Resolution of the Board of County Commissioners of Weber County  
Declaring the County’s Intent to Pick Up a Certain Percentage of Certain  
Public Safety Employees’ Contributions to the Utah State Retirement System**

**WHEREAS**, Utah Code Ann. § 49-23-301 allows participating employers, under the Tier II Hybrid Retirement System for public safety employees, to elect to pay all or part of the required employee member contribution on behalf of the employee as an employer pick up under 26 U.S.C. Sec. 414(h)(2); and

**WHEREAS**, Utah Code Ann. § 49-23-401 requires employers who make the election under § 49-23-301 to also make additional non-elective contributions to the defined contribution plans of public safety employees who are covered under the Tier II Defined Contribution Plan, at the same percentage rate as the payments under § 49-23-301; and

**WHEREAS**, Utah Retirement Systems has notified public employers that it is raising its required employee contribution rates effective July 1, 2026, as follows: a 0.49% increase for Tier II Hybrid public employees (those who are not public safety employees) and a 1.25% increase for Tier II Hybrid public safety employees; and

**WHEREAS**, Weber County intends to make the election and the contributions specified above in a way that equalizes the employee contribution increase at 0.49% for all Tier II Hybrid employees, through the County picking up the remaining 0.76% of the public safety employee increase;

**NOW THEREFORE**, the Board of County Commissioners of Weber County resolves that pursuant to Utah Code Ann. §§ 49-23-301 and 49-23-401, and in satisfaction of the requirements outlined in IRS Revenue Ruling 2006-43, Weber County hereby formally agrees to contribute an additional 0.76% of the retirement eligible salary, above the previous rate of 2.59%, for a total of a 3.35% contribution for public safety employees covered by the Tier II Hybrid Retirement System, and to make non-elective contributions to the defined contribution plans of public safety employees who are covered under the Tier II Defined Contribution Plan at the same percentage rate as the payments for those in the Tier II Hybrid Retirement System. Although these contributions are designated as employee contributions, they will be paid by Weber County, as the employer, in lieu of employee contributions. Employees will not be allowed to opt out of these employer payments, or to receive the payments directly, or to have a cash or deferred election right. The provisions of this resolution will take effect July 1, 2026, and will remain in effect until superseded or revoked by the Board of County Commissioners or by a change in the law.

RESOLVED this \_\_\_\_\_ day of \_\_\_\_\_ 2026.

BOARD OF COUNTY COMMISSIONERS  
OF WEBER COUNTY

ATTEST:

By: \_\_\_\_\_  
Gage Froerer, Chair

\_\_\_\_\_  
Ricky D. Hatch, CPA  
Weber County Clerk/Auditor

Commissioner Froerer voted \_\_\_\_\_  
Commissioner Harvey voted \_\_\_\_\_  
Commissioner Bolos voted \_\_\_\_\_