

**RETIREMENT
#160**

1.0 Employees, at personal discretion, may choose to retire at any time in accordance with Utah Retirement System (URS) regulations. Employees anticipating retirement should notify their Administrative Officer as far in advance as possible so that plans for replacements can be made. In addition, they should contact the Personnel Office in advance to discuss the disposition of their benefits.

2.0 SOCIAL SECURITY. All employees participate in the Social Security program as required by the United States Government.

3.0 ELIGIBILITY. All benefit-eligible employees who have not retired under the Utah Retirement System and who are authorized to work at least twenty-four (24) hours each week are enrolled in the Utah Retirement System. All eligible employees shall be enrolled immediately upon hire. Individuals in elected and appointed positions, in accordance with Utah Code, may request not to participate in the State Retirement System. The number of individuals exercising this option shall not exceed thirty (30), and each exemption must be approved by the County Commission.

4.0 MEMBERSHIP. Eligible employees are enrolled in the Utah Retirement System in accordance with URS regulations. Eligible Correctional Officers and Peace Officers are enrolled in the URS Public Safety Retirement System.

5.0 CONTRIBUTION RATES. Contribution rates for the public safety retirement systems are computed on eligible gross pay up to a maximum of eighty (80) hours per pay period (up to 81.75 hours per pay period for Corrections Division employees). Contribution rates for the public employees' retirement systems are computed on eligible gross pay.

5.1 SALARY DEFERRAL AND IRA CONTRIBUTION MATCH. For an eligible employee enrolled in the Utah Retirement System (URS), the County shall make a matching contribution of up to four percent (4%) of the employee's eligible salary when the employee makes a like contribution to a URS 401(k), 457 or Individual Retirement Account (IRA). Employees who previously have retired under the Utah Retirement System shall not be eligible for this benefit. Only salary deferrals and IRA contributions made through the Utah Retirement System (URS) shall be eligible for the matching contribution. The match will be made for all pay periods when a salary deferral or IRA contribution is made and will be deposited in the employee's URS 401(k) account.

6.0 EARLY RETIREE INCENTIVE PROGRAM. The County may periodically offer an incentive to employees as an inducement for them to retire. The inducement shall be a written offer specifying the time limit to apply and the incentive offered. The offer will be constructed without regard to color, religion, sex, age, disability, national origin, or political affiliation.