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**SUBJECT: STATE RETIREMENT SYSTEM PLAN**

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- I. PURPOSE: To summarize policy for contributory and non-contributory systems of the state retirement program.
  
- II. POLICY:
  1. The State of Utah administers a retirement program under federal and state law, and regulations of the Internal Revenue Service. Staff employees of SUU whose employment normally requires an average of 20 or more hours each week and who receive benefits normally provided by the institution are eligible for enrollment in the retirement program. A person already enrolled in the Utah State Retirement System, USRS, on the date of employment or re-employment may elect to maintain USRS enrollment regardless of the fact that he or she has been employed in a position [otherwise] requiring enrollment in the TIAA/CREF program. (R851-4.2.4)
  2. Contributory and non-contributory systems, as defined by the Internal Revenue Service, are offered to employees under guidelines issued by the State Retirement Board. Both systems are approved for SUU employees.
  3. Further information on the retirement program and its associated benefits are available from the Human Resources Office.