

**Wyoming Retirement System**  
Summary of Results as of January 1, 2026

	Public Employee	Law Enforcement	Wardens	Judges	Fire A <sup>(1)</sup>	Fire B	Guard Fire	Volunteer <sup>(1)</sup>
<b>Member Statistics</b>								
Number of actives	35,477	2,608	286	57	0	456	39	2,399
Average age	45.66	39.47	40.19	54.81	N/A	38.78	37.67	44.83
Average service	9.53	8.79	9.75	6.37	N/A	9.18	6.16	10.23
Average entry age	36.13	30.68	30.44	48.44	N/A	29.60	31.51	34.60
Total payroll	\$2,223,540,185	\$209,153,773	\$28,751,994	\$9,757,472	\$0	\$45,261,167	\$3,033,985	N/A
Average salary	\$62,676	\$80,197	\$100,531	\$171,184	N/A	\$99,257	\$77,794	N/A
Accumulated contributions	\$1,897,210,933	\$163,712,825	\$40,582,759	\$6,385,159	\$0	\$31,644,190	\$3,105,127	\$6,270,420
Average accumulated contributions	\$53,477	\$62,773	\$141,898	\$112,020	N/A	\$69,395	\$79,619	\$2,614
Number of Deferred vesteds	8,842	549	40	5	0	66	8	624
Total contributions	\$388,718,195	\$28,679,376	\$6,196,749	\$578,422	\$0	\$3,841,011	\$597,202	\$1,483,787
Number of employees due refunds	22,978	1,550	100	0	1	60	21	2,060
Total contributions	\$97,453,794	\$7,643,183	\$1,208,583	\$0	\$1,544	\$460,167	\$302,605	\$804,077
Number of pensioners	32,329	1,844	412	48	231	241	21	1,836
Total benefits	\$724,893,966	\$52,521,478	\$14,609,560	\$3,289,694	\$14,274,027	\$10,854,641	\$703,889	\$8,085,036
Average benefits	\$22,422	\$28,482	\$35,460	\$68,535	\$61,792	\$45,040	\$33,519	\$4,404
Total count	99,626	6,551	838	110	232	823	89	6,919
<b>Funded Status (No COLA)</b>								
Actuarial value of assets	\$10,154,450,260	\$1,030,874,747	\$212,138,905	\$51,886,981	\$127,820,682	\$279,938,203	\$12,218,352	\$132,411,350
Market value of assets	\$11,159,949,921	\$1,132,131,255	\$233,011,670	\$56,944,212	\$141,549,945	\$306,164,469	\$13,359,141	\$144,999,404
Actuarial accrued liability	\$12,307,823,283	\$1,175,341,977	\$247,895,671	\$49,931,241	\$131,641,531	\$274,723,392	\$14,231,305	\$129,811,821
Unfunded actuarial accrued liability	\$2,153,373,023	\$144,467,230	\$35,756,766	(\$1,955,740)	\$3,820,849	(\$5,214,811)	\$2,012,953	(\$2,599,529)
Actuarial rate of return	10.21%	10.18%	10.17%	10.09%	8.68%	9.98%	9.98%	9.98%
Market rate of return*	17.81%	17.81%	17.81%	17.81%	17.81%	17.81%	17.81%	17.81%
<b>Funded ratios</b>								
- Actuarial value	82.50%	87.71%	85.58%	103.92%	97.10%	101.90%	85.86%	102.00%
- Market value	90.67%	96.32%	94.00%	114.05%	107.53%	111.44%	93.87%	111.70%
<b>Contributions (No COLA)</b>								
Normal cost	11.00%	16.72%	21.38%	24.69%	\$0	23.36%	15.69%	\$1,862,492
Employee statutory contribution requirement	(9.50%)	(10.85%)	(18.92%)	(11.47%)	\$0	(11.25%)	(16.65%)	(\$562,050)
Other contribution	0.00%	0.00%	(0.35%)	0.00%	\$0	0.00%	0.00%	\$0
Net employer normal cost	1.50%	5.87%	2.11%	13.22%	\$0	12.12%	(0.96%)	\$1,300,442
Amortization of unfunded liability	7.84%	5.55%	8.84%	(1.37%)	\$521,544	(0.88%)	5.04%	(\$414,652)
Administrative expenses	0.42%	0.49%	0.69%	0.48%	\$34,000	0.60%	0.43%	\$153,900
Total employer cost, not less than \$0	9.76%	11.91%	11.64%	12.33%	\$555,544	11.84%	4.51%	\$1,039,690
Total cost (Employee + Employer)	19.26%	22.76%	30.91%	23.80%	\$555,544	23.09%	21.16%	\$1,601,740
Employer statutory contribution requirement	9.62%	10.85%	14.88%	14.50%	\$2,990,400	16.00%	7.12%	\$4,489,200
Total statutory requirement	19.12%	21.70%	33.80%	25.97%	\$2,990,400	27.25%	23.77%	\$5,051,250
Shortfall/(surplus)	0.14%	1.06%	(3.24%)	(2.17%)	(\$2,434,856)	(4.16%)	(2.61%)	(\$3,449,510)
<b>Actual Asset Values for Prior Year</b>								
Employer contributions	\$204,738,495	\$20,501,625	\$4,314,597	\$1,362,263	\$0	\$7,061,722	\$220,956	\$0
Other contributions <sup>(2)</sup>	\$6,112,374	\$727,681	\$100,366	\$513	\$3,344,472	\$37,329	\$116	\$5,018,787
Administrative expenses	\$9,817,066	\$1,001,621	\$212,407	\$49,737	\$26,797	\$273,959	\$15,387	\$150,507
<b>Key Assumptions</b>								
Discount rate	6.80%	6.80%	6.80%	6.80%	6.80%	6.80%	6.80%	6.80%
Effective Amortization period	18	18	21	10	10	19	20	8

**Notes**

\* Market rate of return is supplied by Meketa Investment Group, Inc.

(1) For the Volunteer Fire and Fire A plans, "Employer statutory contribution requirement" is the premium tax allocation

(2) Excludes service purchase contributions and member redeposits