

**Virginia Retirement System**  
**Finance Division**  
**Analysis of Health Insurance Credit Contributions and Differences by Agency**  
**State-Funded Health Insurance Credit OPEB - Constitutional Officers**  
**for the Year Ended June 30, 2025**

Employer		Total Health Insurance Credit	Employer Contribution	Employer Contributions	Employer Contribution	Employer Contributions	Difference (Over) Under	Calculation of FY 2025 Proportionate Share of Employer Contributions
<u>Code</u>	<u>Employer Name</u>	<u>Compensation</u>	<u>Rate Paid</u>	<u>Paid</u>	<u>Rate Due</u>	<u>Due</u>		
55100	Accomack County	5,653,320.84	0.36%	20,352	0.36%	20,352	-	0.55677%
55101	Albemarle County	3,315,102.76	0.36%	11,934	0.36%	11,934	-	0.32648%
55102	Alleghany County	5,863,367.71	0.36%	21,108	0.36%	21,108	-	0.57745%
55103	Amelia County	3,160,745.39	0.36%	11,379	0.36%	11,379	-	0.31129%
55104	Amherst County	5,424,805.25	0.36%	19,529	0.36%	19,529	-	0.53425%
55105	Appomattox County	2,523,850.57	0.36%	9,086	0.36%	9,086	-	0.24856%
55107	Augusta County	9,760,459.05	0.36%	35,138	0.36%	35,138	-	0.96126%
55108	Bath County	1,956,652.13	0.36%	7,044	0.36%	7,044	-	0.19270%
55109	Bedford County	9,064,804.03	0.36%	32,633	0.36%	32,633	-	0.89273%
55110	Bland County	1,805,715.24	0.36%	6,501	0.36%	6,501	-	0.17785%
55111	Botetourt County	9,230,513.47	0.36%	33,230	0.36%	33,230	-	0.90907%
55112	Brunswick County	4,730,097.20	0.36%	17,028	0.36%	17,028	-	0.46583%
55113	Buchanan County	2,675,768.10	0.36%	9,633	0.36%	9,633	-	0.26353%
55114	Buckingham County	2,629,841.33	0.36%	9,467	0.36%	9,467	-	0.25899%
55115	Campbell County	7,226,429.30	0.36%	26,015	0.36%	26,015	-	0.71169%
55116	Caroline County	7,271,335.21	0.36%	26,177	0.36%	26,177	-	0.71612%
55117	Carroll County	3,860,901.92	0.36%	13,899	0.36%	13,899	-	0.38023%
55118	Charles City County	1,986,115.55	0.36%	7,150	0.36%	7,150	-	0.19560%
55119	Charlotte County	3,240,891.18	0.36%	11,667	0.36%	11,667	-	0.31917%
55120	Chesterfield County	37,970,125.07	0.36%	136,692	0.36%	136,692	-	3.73946%
55121	Clarke County	2,989,646.11	0.36%	10,763	0.36%	10,763	-	0.29444%
55122	Craig County	1,442,533.94	0.36%	5,193	0.36%	5,193	-	0.14206%
55123	Culpeper County	11,792,984.50	0.36%	42,455	0.36%	42,455	-	1.16143%
55124	Cumberland County	2,301,769.17	0.36%	8,286	0.36%	8,286	-	0.22668%
55125	Dickenson County	3,273,627.89	0.36%	11,785	0.36%	11,785	-	0.32240%
55126	Dinwiddie County	5,748,644.03	0.36%	20,695	0.36%	20,695	-	0.56615%
55128	Essex County	2,259,688.39	0.36%	8,135	0.36%	8,135	-	0.22255%
55130	Fauquier County	18,821,491.51	0.36%	67,757	0.36%	67,757	-	1.85361%
55131	Floyd County	3,135,704.39	0.36%	11,289	0.36%	11,289	-	0.30883%
55132	Fluvanna County	5,757,281.54	0.36%	20,726	0.36%	20,726	-	0.56700%
55133	Franklin County	8,636,441.43	0.36%	31,091	0.36%	31,091	-	0.85055%
55134	Frederick County	16,280,778.55	0.36%	58,611	0.36%	58,611	-	1.60341%
55135	Giles County	3,712,448.50	0.36%	13,365	0.36%	13,365	-	0.36562%
55136	Gloucester County	8,839,053.80	0.36%	31,821	0.36%	31,821	-	0.87052%
55137	Goochland County	8,007,446.60	0.36%	28,827	0.36%	28,827	-	0.78861%
55138	Grayson County	2,678,410.36	0.36%	9,642	0.36%	9,642	-	0.26377%
55139	Greene County	4,798,634.16	0.36%	17,275	0.36%	17,275	-	0.47259%
55140	Greensville County	3,679,654.88	0.36%	13,247	0.36%	13,247	-	0.36240%
55141	Halifax County	4,373,317.96	0.36%	15,744	0.36%	15,744	-	0.43071%
55142	Hanover County	27,759,737.18	0.36%	99,935	0.36%	99,935	-	2.73390%
55143	Henrico County	26,206,929.06	0.36%	94,345	0.36%	94,345	-	2.58098%
55144	Henry County	14,617,849.50	0.36%	52,624	0.36%	52,624	-	1.43962%
55145	Highland County	1,280,234.48	0.36%	4,609	0.36%	4,609	-	0.12609%
55146	Isle of Wight County	7,000,060.96	0.36%	25,200	0.36%	25,200	-	0.68939%
55147	James City County	3,816,069.66	0.36%	13,738	0.36%	13,738	-	0.37583%
55148	King George County	5,673,159.66	0.36%	20,423	0.36%	20,423	-	0.55871%
55149	King and Queen County	2,208,436.10	0.36%	7,950	0.36%	7,950	-	0.21749%
55150	King William County	3,322,159.56	0.36%	11,960	0.36%	11,960	-	0.32719%

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**for the Year Ended June 30, 2025**

Employer		Total Health Insurance Credit	Employer Contribution	Employer Contributions	Employer Contribution	Employer Contributions	Difference	Calculation of FY 2025
<u>Code</u>	<u>Employer Name</u>	<u>Compensation</u>	<u>Rate Paid</u>	<u>Paid</u>	<u>Rate Due</u>	<u>Due</u>	<u>(Over)</u> <u>Under</u>	<u>Proportionate Share of</u> <u>Employer Contributions</u>
55151	Lancaster County	3,561,796.67	0.36%	12,822	0.36%	12,822	-	0.35077%
55152	Lee County	3,385,949.80	0.36%	12,189	0.36%	12,189	-	0.33345%
55153	Loudoun County	95,568,529.50	0.36%	344,049	0.36%	344,049	-	9.41203%
55154	Louisa County	7,386,013.87	0.36%	26,590	0.36%	26,590	-	0.72742%
55155	Lunenburg County	2,322,796.40	0.36%	8,362	0.36%	8,362	-	0.22876%
55156	Madison County	3,053,534.39	0.36%	10,993	0.36%	10,993	-	0.30073%
55157	Mathews County	2,267,841.75	0.36%	8,164	0.36%	8,164	-	0.22334%
55158	Mecklenburg County	5,507,377.59	0.36%	19,827	0.36%	19,827	-	0.54240%
55159	Middlesex County	2,510,910.84	0.36%	9,039	0.36%	9,039	-	0.24728%
55160	Montgomery County	11,617,003.12	0.36%	41,821	0.36%	41,821	-	1.14409%
55162	Nelson County	2,897,458.14	0.36%	10,431	0.36%	10,431	-	0.28536%
55163	New Kent County	6,064,405.46	0.36%	21,832	0.36%	21,832	-	0.59725%
55165	Northampton County	5,527,962.53	0.36%	19,901	0.36%	19,901	-	0.54443%
55166	Northumberland County	3,376,387.48	0.36%	12,155	0.36%	12,155	-	0.33252%
55167	Nottoway County	2,610,759.04	0.36%	9,399	0.36%	9,399	-	0.25713%
55168	Orange County	5,734,808.25	0.36%	20,645	0.36%	20,645	-	0.56478%
55169	Page County	5,252,034.26	0.36%	18,907	0.36%	18,907	-	0.51724%
55170	Patrick County	5,387,819.74	0.36%	19,396	0.36%	19,396	-	0.53061%
55171	Pittsylvania County	10,129,935.60	0.36%	36,468	0.36%	36,468	-	0.99765%
55172	Powhatan County	6,203,863.24	0.36%	22,334	0.36%	22,334	-	0.61099%
55173	Prince Edward County	2,912,595.38	0.36%	10,485	0.36%	10,485	-	0.28684%
55174	Prince George County	2,883,227.30	0.36%	10,380	0.36%	10,380	-	0.28396%
55176	Prince William County	21,826,432.06	0.36%	78,575	0.36%	78,575	-	2.14956%
55177	Pulaski County	6,045,293.98	0.36%	21,763	0.36%	21,763	-	0.59537%
55178	Rappahannock County	2,513,240.41	0.36%	9,048	0.36%	9,048	-	0.24752%
55179	Richmond County	2,483,093.41	0.36%	8,939	0.36%	8,939	-	0.24454%
55180	Roanoke County	9,770,737.89	0.36%	35,175	0.36%	35,175	-	0.96228%
55181	Rockbridge County	4,157,000.31	0.36%	14,965	0.36%	14,965	-	0.40939%
55182	Rockingham County	16,708,838.31	0.36%	60,152	0.36%	60,152	-	1.64557%
55183	Russell County	4,985,688.04	0.36%	17,948	0.36%	17,948	-	0.49100%
55184	Scott County	4,655,680.54	0.36%	16,760	0.36%	16,760	-	0.45850%
55185	Shenandoah County	6,543,244.36	0.36%	23,556	0.36%	23,556	-	0.64442%
55186	Smyth County	4,581,695.94	0.36%	16,494	0.36%	16,494	-	0.45122%
55187	Southampton County	5,810,590.66	0.36%	20,918	0.36%	20,918	-	0.57225%
55188	Spotsylvania County	27,454,784.77	0.36%	98,837	0.36%	98,837	-	2.70386%
55189	Stafford County	32,756,316.65	0.36%	117,923	0.36%	117,923	-	3.22600%
55190	Surry County	1,974,802.62	0.36%	7,109	0.36%	7,109	-	0.19448%
55191	Sussex County	4,310,764.69	0.36%	15,519	0.36%	15,519	-	0.42455%
55192	Tazewell County	6,745,372.73	0.36%	24,283	0.36%	24,283	-	0.66431%
55193	Warren County	7,184,725.99	0.36%	25,865	0.36%	25,865	-	0.70758%
55195	Washington County	8,758,216.09	0.36%	31,530	0.36%	31,530	-	0.86256%
55196	Westmoreland County	4,323,852.27	0.36%	15,566	0.36%	15,566	-	0.42584%
55197	Wise County	7,496,167.13	0.36%	26,986	0.36%	26,986	-	0.73825%
55198	Wythe County	3,717,152.37	0.36%	13,382	0.36%	13,382	-	0.36609%
55199	York County	13,308,904.72	0.36%	47,912	0.36%	47,912	-	1.31072%
55200	City of Alexandria	19,903,497.29	0.36%	71,653	0.36%	71,653	-	1.96020%
55201	City of Bristol	2,660,100.59	0.36%	9,576	0.36%	9,576	-	0.26197%
55202	City of Buena Vista	1,215,589.32	0.36%	4,376	0.36%	4,376	-	0.11971%

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State-Funded Health Insurance Credit OPEB - Constitutional Officers  
for the Year Ended June 30, 2025

Employer		Total Health Insurance Credit	Employer Contribution	Employer Contributions	Employer Contribution	Employer Contributions	Difference (Over) Under	Calculation of FY 2025 Proportionate Share of Employer Contributions
Code	Employer Name	Compensation	Rate Paid	Paid	Rate Due	Due		
55205	City of Danville	7,000,248.97	0.36%	25,201	0.36%	25,201	-	0.68942%
55206	City of Fredericksburg	4,552,057.39	0.36%	16,387	0.36%	16,387	-	0.44830%
55207	City of Hampton	12,188,684.69	0.36%	43,879	0.36%	43,879	-	1.20039%
55208	City of Harrisonburg	1,175,360.64	0.36%	4,231	0.36%	4,231	-	0.11575%
55209	City of Hopewell	2,493,716.53	0.36%	8,977	0.36%	8,977	-	0.24558%
55210	City of Lynchburg	4,944,743.96	0.36%	17,801	0.36%	17,801	-	0.48698%
55212	City of Norfolk	30,503,458.54	0.36%	109,812	0.36%	109,812	-	3.00411%
55213	City of Petersburg	3,210,722.08	0.36%	11,559	0.36%	11,559	-	0.31622%
55214	City of Portsmouth	15,330,807.92	0.36%	55,191	0.36%	55,191	-	1.50985%
55215	City of Radford	2,164,388.14	0.36%	7,792	0.36%	7,792	-	0.21316%
55216	City of Richmond	27,149,320.59	0.36%	97,738	0.36%	97,738	-	2.67380%
55217	City of Roanoke	11,736,844.63	0.36%	42,253	0.36%	42,253	-	1.15591%
55219	City of Staunton	2,428,192.49	0.36%	8,741	0.36%	8,741	-	0.23913%
55220	City of Suffolk	6,982,490.80	0.36%	25,137	0.36%	25,137	-	0.68767%
55221	City of Williamsburg	273,310.34	0.36%	984	0.36%	984	-	0.02692%
55222	City of Winchester	4,220,134.32	0.36%	15,192	0.36%	15,192	-	0.41560%
55223	City of Martinsville	4,677,572.67	0.36%	16,839	0.36%	16,839	-	0.46066%
55224	City of Falls Church	1,777,520.32	0.36%	6,399	0.36%	6,399	-	0.17506%
55225	City of Colonial Heights	2,290,880.32	0.36%	8,247	0.36%	8,247	-	0.22561%
55230	City of Covington	326,592.70	0.36%	1,176	0.36%	1,176	-	0.03217%
55232	City of Franklin	588,249.96	0.36%	2,118	0.36%	2,118	-	0.05794%
55233	City of Chesapeake	39,832,193.32	0.36%	143,396	0.36%	143,396	-	3.92286%
55234	City of Virginia Beach	37,410,726.53	0.36%	134,679	0.36%	134,679	-	3.68439%
55235	City of Norton	469,177.76	0.36%	1,689	0.36%	1,689	-	0.04621%
55236	City of Manassas Park	640,258.68	0.36%	2,305	0.36%	2,305	-	0.06306%
55258	City of Newport News	15,702,430.96	0.36%	56,529	0.36%	56,529	-	1.54645%
55307	City of Lexington	333,671.16	0.36%	1,201	0.36%	1,201	-	0.03286%
55308	City of Waynesboro	1,660,510.97	0.36%	5,978	0.36%	5,978	-	0.16354%
55313	City of Galax	37,614.96	0.36%	135	0.36%	135	-	0.00369%
55316	City of Fairfax	1,090,732.02	0.36%	3,927	0.36%	3,927	-	0.10743%
55319	City of Emporia	526,123.95	0.36%	1,894	0.36%	1,894	-	0.05181%
55332	City of Manassas	1,095,470.33	0.36%	3,944	0.36%	3,944	-	0.10790%
55335	City of Salem	2,266,779.44	0.36%	8,160	0.36%	8,160	-	0.22323%
55365	City of Poquoson	487,422.74	0.36%	1,755	0.36%	1,755	-	0.04801%
Totals		1,015,388,239.48		3,655,398		3,655,398	-	100.00000%
Proof		1,015,388,239.48	0.36%	3,655,398	0.36%	3,655,398		