

**Virginia Retirement System**  
**Finance Division**  
**Analysis of Health Insurance Credit Contributions and Differences by Agency**  
**State-Funded Health Insurance Credit OPEB - Registrars**  
**for the Year Ended June 30, 2024**

<b>Employer</b>		<b>Total Health Insurance Credit</b>	<b>Employer Contribution Rate Paid</b>	<b>Employer Contributions Paid</b>	<b>Employer Contribution Rate Due</b>	<b>Employer Contributions Due</b>	<b>Difference (Over) Under</b>	<b>Calculation of FY 2024 Proportionate Share of Employer Contributions</b>
<b>Code</b>	<b>Employer Name</b>	<b>Compensation</b>	<b>Rate Paid</b>	<b>Paid</b>	<b>Rate Due</b>	<b>Due</b>		
55100	Accomack County	169,175.53	0.32%	541	0.32%	541	-	0.77463%
55101	Albemarle County	185,647.02	0.32%	594	0.32%	594	-	0.85052%
55102	Alleghany County	83,803.02	0.32%	268	0.32%	268	-	0.38373%
55103	Amelia County	83,665.20	0.32%	268	0.32%	268	-	0.38373%
55104	Amherst County	138,579.96	0.32%	443	0.32%	443	-	0.63431%
55105	Appomattox County	113,917.75	0.32%	365	0.32%	365	-	0.52262%
55107	Augusta County	120,806.56	0.32%	387	0.32%	387	-	0.55412%
55109	Bedford County	216,942.23	0.32%	694	0.32%	694	-	0.99370%
55110	Bland County	107,287.25	0.32%	343	0.32%	343	-	0.49112%
55111	Botetourt County	208,834.35	0.32%	668	0.32%	668	-	0.95647%
55112	Brunswick County	126,655.10	0.32%	405	0.32%	405	-	0.57990%
55113	Buchanan County	150,013.02	0.32%	480	0.32%	480	-	0.68729%
55114	Buckingham County	112,161.75	0.32%	359	0.32%	359	-	0.51403%
55115	Campbell County	176,064.83	0.32%	563	0.32%	563	-	0.80613%
55116	Caroline County	194,728.68	0.32%	623	0.32%	623	-	0.89204%
55117	Carroll County	175,545.06	0.32%	562	0.32%	562	-	0.80470%
55118	Charles City County	139,919.75	0.32%	448	0.32%	448	-	0.64147%
55119	Charlotte County	83,803.59	0.32%	268	0.32%	268	-	0.38373%
55120	Chesterfield County	679,292.23	0.32%	2,174	0.32%	2,174	-	3.11283%
55121	Clarke County	41,600.04	0.32%	133	0.32%	133	-	0.19044%
55122	Craig County	75,419.75	0.32%	241	0.32%	241	-	0.34507%
55123	Culpeper County	204,046.37	0.32%	653	0.32%	653	-	0.93499%
55124	Cumberland County	79,944.85	0.32%	256	0.32%	256	-	0.36655%
55125	Dickenson County	114,821.15	0.32%	367	0.32%	367	-	0.52549%
55126	Dinwiddie County	131,411.94	0.32%	421	0.32%	421	-	0.60281%
55128	Essex County	117,743.24	0.32%	377	0.32%	377	-	0.53981%
55130	Fauquier County	242,227.20	0.32%	775	0.32%	775	-	1.10968%
55131	Floyd County	135,451.09	0.32%	433	0.32%	433	-	0.61999%
55132	Fluvanna County	144,784.56	0.32%	463	0.32%	463	-	0.66294%
55133	Franklin County	140,016.04	0.32%	448	0.32%	448	-	0.64147%
55134	Frederick County	214,101.28	0.32%	685	0.32%	685	-	0.98081%
55135	Giles County	115,691.67	0.32%	370	0.32%	370	-	0.52978%
55136	Gloucester County	145,811.56	0.32%	467	0.32%	467	-	0.66867%
55137	Goochland County	155,382.42	0.32%	497	0.32%	497	-	0.71163%
55138	Grayson County	114,270.25	0.32%	366	0.32%	366	-	0.52405%
55139	Greene County	93,114.90	0.32%	298	0.32%	298	-	0.42669%
55140	Greensville County	116,878.59	0.32%	374	0.32%	374	-	0.53551%
55141	Halifax County	124,112.78	0.32%	397	0.32%	397	-	0.56844%
55142	Hanover County	314,253.35	0.32%	1,006	0.32%	1,006	-	1.44044%
55143	Henrico County	725,690.07	0.32%	2,322	0.32%	2,322	-	3.32474%
55144	Henry County	148,782.33	0.32%	476	0.32%	476	-	0.68156%
55145	Highland County	75,419.75	0.32%	241	0.32%	241	-	0.34507%
55146	Isle of Wight County	206,432.04	0.32%	661	0.32%	661	-	0.94645%

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<b>Employer Code</b>	<b>Employer Name</b>	<b>Total Health Insurance Credit Compensation</b>	<b>Employer Contribution Rate Paid</b>	<b>Employer Contributions Paid</b>	<b>Employer Contribution Rate Due</b>	<b>Employer Contributions Due</b>	<b>Difference (Over) Under</b>	<b>Calculation of FY 2024 Proportionate Share of Employer Contributions</b>
55147	James City County	202,206.36	0.32%	647	0.32%	647	-	0.92640%
55148	King George County	156,273.00	0.32%	500	0.32%	500	-	0.71592%
55149	King and Queen County	102,424.60	0.32%	328	0.32%	328	-	0.46964%
55150	King William County	123,436.94	0.32%	395	0.32%	395	-	0.56558%
55151	Lancaster County	130,581.19	0.32%	418	0.32%	418	-	0.59851%
55152	Lee County	133,721.94	0.32%	428	0.32%	428	-	0.61283%
55153	Loudoun County	1,072,334.34	0.32%	3,434	0.32%	3,434	-	4.91698%
55154	Louisa County	130,682.29	0.32%	418	0.32%	418	-	0.59851%
55155	Lunenburg County	114,736.59	0.32%	367	0.32%	367	-	0.52549%
55156	Madison County	83,803.59	0.32%	268	0.32%	268	-	0.38373%
55157	Mathews County	75,419.75	0.32%	241	0.32%	241	-	0.34507%
55158	Mecklenburg County	138,412.92	0.32%	443	0.32%	443	-	0.63431%
55159	Middlesex County	161,855.50	0.32%	518	0.32%	518	-	0.74170%
55160	Montgomery County	225,517.74	0.32%	722	0.32%	722	-	1.03379%
55162	Nelson County	195,932.80	0.32%	627	0.32%	627	-	0.89777%
55163	New Kent County	111,882.16	0.32%	358	0.32%	358	-	0.51260%
55165	Northampton County	122,616.75	0.32%	392	0.32%	392	-	0.56128%
55166	Northumberland County	83,803.34	0.32%	268	0.32%	268	-	0.38373%
55167	Nottoway County	118,250.24	0.32%	378	0.32%	378	-	0.54124%
55169	Page County	92,040.96	0.32%	295	0.32%	295	-	0.42239%
55170	Patrick County	117,042.84	0.32%	375	0.32%	375	-	0.53694%
55171	Pittsylvania County	94,935.82	0.32%	304	0.32%	304	-	0.43528%
55172	Powhatan County	158,744.68	0.32%	508	0.32%	508	-	0.72738%
55173	Prince Edward County	128,355.26	0.32%	411	0.32%	411	-	0.58849%
55174	Prince George County	152,749.65	0.32%	489	0.32%	489	-	0.70017%
55176	Prince William County	843,012.02	0.32%	2,698	0.32%	2,698	-	3.86312%
55177	Pulaski County	172,645.49	0.32%	552	0.32%	552	-	0.79038%
55178	Rappahannock County	139,054.08	0.32%	445	0.32%	445	-	0.63717%
55179	Richmond County	75,419.75	0.32%	241	0.32%	241	-	0.34507%
55180	Roanoke County	319,718.99	0.32%	1,023	0.32%	1,023	-	1.46478%
55181	Rockbridge County	142,338.00	0.32%	455	0.32%	455	-	0.65149%
55182	Rockingham County	185,343.80	0.32%	593	0.32%	593	-	0.84908%
55183	Russell County	118,044.87	0.32%	378	0.32%	378	-	0.54124%
55184	Scott County	140,155.92	0.32%	448	0.32%	448	-	0.64147%
55185	Shenandoah County	103,457.90	0.32%	331	0.32%	331	-	0.47394%
55186	Smyth County	47,967.80	0.32%	153	0.32%	153	-	0.21907%
55187	Southampton County	122,554.69	0.32%	392	0.32%	392	-	0.56128%
55188	Spotsylvania County	315,328.22	0.32%	1,009	0.32%	1,009	-	1.44473%
55189	Stafford County	318,593.61	0.32%	1,019	0.32%	1,019	-	1.45905%
55190	Surry County	105,928.65	0.32%	339	0.32%	339	-	0.48540%
55191	Sussex County	126,293.34	0.32%	404	0.32%	404	-	0.57847%
55192	Tazewell County	154,988.19	0.32%	496	0.32%	496	-	0.71019%
55193	Warren County	200,229.85	0.32%	641	0.32%	641	-	0.91781%

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Employer		Total Health Insurance Credit	Employer Contribution	Employer Contributions	Employer Contribution	Employer Contributions	Difference	Calculation of FY 2024
Code	Employer Name	Compensation	Rate Paid	Paid	Rate Due	Due	(Over) Under	Proportionate Share of Employer Contributions
55195	Washington County	188,904.91	0.32%	604	0.32%	604	-	0.86483%
55196	Westmoreland County	83,803.59	0.32%	268	0.32%	268	-	0.38373%
55197	Wise County	150,375.99	0.32%	481	0.32%	481	-	0.68872%
55198	Wythe County	124,473.48	0.32%	398	0.32%	398	-	0.56987%
55199	York County	232,875.44	0.32%	745	0.32%	745	-	1.06672%
55200	City of Alexandria	361,428.91	0.32%	1,157	0.32%	1,157	-	1.65664%
55201	City of Bristol	122,060.15	0.32%	391	0.32%	391	-	0.55985%
55202	City of Buena Vista	75,420.84	0.32%	241	0.32%	241	-	0.34507%
55206	City of Fredericksburg	108,827.46	0.32%	348	0.32%	348	-	0.49828%
55207	City of Hampton	201,742.32	0.32%	646	0.32%	646	-	0.92497%
55208	City of Harrisonburg	140,431.25	0.32%	449	0.32%	449	-	0.64290%
55209	City of Hopewell	140,469.88	0.32%	450	0.32%	450	-	0.64433%
55210	City of Lynchburg	210,783.26	0.32%	675	0.32%	675	-	0.96649%
55212	City of Norfolk	-	0.32%	-	0.32%	-	-	0.00000%
55213	City of Petersburg	159,146.10	0.32%	509	0.32%	509	-	0.72881%
55214	City of Portsmouth	384,450.51	0.32%	1,230	0.32%	1,230	-	1.76117%
55215	City of Radford	107,136.95	0.32%	343	0.32%	343	-	0.49112%
55216	City of Richmond	1,045,247.11	0.32%	3,345	0.32%	3,345	-	4.78952%
55219	City of Staunton	93,114.90	0.32%	298	0.32%	298	-	0.42669%
55220	City of Suffolk	159,942.20	0.32%	512	0.32%	512	-	0.73310%
55221	City of Williamsburg	83,940.84	0.32%	269	0.32%	269	-	0.38517%
55222	City of Winchester	141,122.76	0.32%	452	0.32%	452	-	0.64719%
55223	City of Martinsville	127,355.03	0.32%	408	0.32%	408	-	0.58419%
55225	City of Colonial Heights	124,102.59	0.32%	397	0.32%	397	-	0.56844%
55230	City of Covington	75,419.75	0.32%	241	0.32%	241	-	0.34507%
55233	City of Chesapeake	333,426.83	0.32%	1,067	0.32%	1,067	-	1.52778%
55234	City of Virginia Beach	375,766.00	0.32%	1,202	0.32%	1,202	-	1.72108%
55235	City of Norton	75,441.81	0.32%	241	0.32%	241	-	0.34507%
55236	City of Manassas Park	99,371.04	0.32%	318	0.32%	318	-	0.45533%
55258	City of Newport News	90,381.33	0.32%	289	0.32%	289	-	0.41380%
55307	City of Lexington	121,179.87	0.32%	388	0.32%	388	-	0.55556%
55308	City of Waynesboro	93,114.90	0.32%	298	0.32%	298	-	0.42669%
55313	City of Galax	75,715.60	0.32%	242	0.32%	242	-	0.34651%
55316	City of Fairfax	305,269.51	0.32%	977	0.32%	977	-	1.39891%
55319	City of Emporia	75,831.41	0.32%	243	0.32%	243	-	0.34794%
55332	City of Manassas	206,115.06	0.32%	660	0.32%	660	-	0.94502%
55335	City of Salem	97,770.71	0.32%	313	0.32%	313	-	0.44817%
55365	City of Poquoson	130,074.96	0.32%	416	0.32%	416	-	0.59565%
Totals		<u>21,825,121.77</u>		<u>69,840</u>		<u>69,840</u>	-	<u>100.00000%</u>
Proof		<u>21,825,121.77</u>	0.32%	<u>69,840</u>	0.32%	<u>69,840</u>		