

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, 2025

Employer		Total Health Insurance Credit	Employer Contribution Rate Paid	Employer Contributions Paid	Employer Contribution Rate Due	Employer Contributions Due	Difference (Over) Under	Calculation of FY 2025 Proportionate Share of Employer Contributions
<u>Code</u>	<u>Employer Name</u>	<u>Compensation</u>		<u>Paid</u>	<u>Rate Due</u>	<u>Due</u>		
55100	Accomack County	158,481.36	0.32%	507	0.32%	507	-	0.66606%
55101	Albemarle County	168,888.59	0.32%	540	0.32%	540	-	0.70942%
55102	Alleghany County	88,718.04	0.32%	284	0.32%	284	-	0.37310%
55103	Amelia County	87,028.80	0.32%	278	0.32%	278	-	0.36522%
55104	Amherst County	150,462.00	0.32%	481	0.32%	481	-	0.63191%
55105	Appomattox County	127,027.92	0.32%	406	0.32%	406	-	0.53338%
55107	Augusta County	146,624.84	0.32%	469	0.32%	469	-	0.61614%
55109	Bedford County	249,943.07	0.32%	800	0.32%	800	-	1.05099%
55110	Bland County	111,416.16	0.32%	357	0.32%	357	-	0.46900%
55111	Botetourt County	232,302.42	0.32%	743	0.32%	743	-	0.97610%
55112	Brunswick County	131,527.92	0.32%	421	0.32%	421	-	0.55308%
55113	Buchanan County	154,558.08	0.32%	495	0.32%	495	-	0.65030%
55114	Buckingham County	101,431.54	0.32%	325	0.32%	325	-	0.42696%
55115	Campbell County	189,166.44	0.32%	605	0.32%	605	-	0.79481%
55116	Caroline County	164,240.34	0.32%	526	0.32%	526	-	0.69102%
55117	Carroll County	184,164.40	0.32%	589	0.32%	589	-	0.77379%
55118	Charles City County	142,821.96	0.32%	457	0.32%	457	-	0.60038%
55119	Charlotte County	112,445.74	0.32%	360	0.32%	360	-	0.47294%
55120	Chesterfield County	732,709.59	0.32%	2,345	0.32%	2,345	-	3.08070%
55121	Clarke County	132,342.40	0.32%	423	0.32%	423	-	0.55571%
55122	Craig County	78,321.96	0.32%	251	0.32%	251	-	0.32975%
55123	Culpeper County	228,137.86	0.32%	730	0.32%	730	-	0.95902%
55124	Cumberland County	83,021.52	0.32%	266	0.32%	266	-	0.34945%
55125	Dickenson County	87,029.04	0.32%	278	0.32%	278	-	0.36522%
55126	Dinwiddie County	139,338.00	0.32%	446	0.32%	446	-	0.58592%
55128	Essex County	131,029.08	0.32%	419	0.32%	419	-	0.55045%
55130	Fauquier County	278,143.08	0.32%	890	0.32%	890	-	1.16922%
55131	Floyd County	136,770.75	0.32%	438	0.32%	438	-	0.57541%
55132	Fluvanna County	123,435.30	0.32%	395	0.32%	395	-	0.51892%
55133	Franklin County	172,417.06	0.32%	552	0.32%	552	-	0.72518%
55134	Frederick County	201,321.81	0.32%	644	0.32%	644	-	0.84604%
55135	Giles County	134,019.60	0.32%	429	0.32%	429	-	0.56359%
55136	Gloucester County	151,374.00	0.32%	484	0.32%	484	-	0.63585%
55137	Goochland County	165,836.04	0.32%	531	0.32%	531	-	0.69759%
55138	Grayson County	129,052.80	0.32%	413	0.32%	413	-	0.54257%
55139	Greene County	96,698.04	0.32%	309	0.32%	309	-	0.40594%
55140	Greensville County	123,447.96	0.32%	395	0.32%	395	-	0.51892%
55141	Halifax County	133,448.16	0.32%	427	0.32%	427	-	0.56096%
55142	Hanover County	363,791.27	0.32%	1,164	0.32%	1,164	-	1.52918%
55143	Henrico County	722,779.46	0.32%	2,313	0.32%	2,313	-	3.03866%
55144	Henry County	175,093.70	0.32%	560	0.32%	560	-	0.73569%
55145	Highland County	78,321.96	0.32%	251	0.32%	251	-	0.32975%
55146	Isle of Wight County	182,301.96	0.32%	583	0.32%	583	-	0.76591%

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<u>Code</u>	<u>Employer Name</u>	<u>Compensation</u>	<u>Rate Paid</u>	<u>Paid</u>	<u>Rate Due</u>	<u>Due</u>		
55147	James City County	268,502.01	0.32%	859	0.32%	859	-	1.12850%
55148	King George County	204,221.04	0.32%	654	0.32%	654	-	0.85918%
55149	King and Queen County	131,170.92	0.32%	420	0.32%	420	-	0.55177%
55150	King William County	127,829.04	0.32%	409	0.32%	409	-	0.53732%
55151	Lancaster County	141,465.00	0.32%	453	0.32%	453	-	0.59512%
55152	Lee County	137,609.58	0.32%	440	0.32%	440	-	0.57804%
55153	Loudoun County	1,381,361.41	0.32%	4,423	0.32%	4,423	-	5.81065%
55154	Louisa County	144,196.68	0.32%	461	0.32%	461	-	0.60563%
55155	Lunenburg County	114,092.39	0.32%	365	0.32%	365	-	0.47951%
55156	Madison County	91,479.96	0.32%	293	0.32%	293	-	0.38492%
55157	Mathews County	119,571.96	0.32%	383	0.32%	383	-	0.50316%
55158	Mecklenburg County	143,949.60	0.32%	461	0.32%	461	-	0.60563%
55159	Middlesex County	168,809.16	0.32%	540	0.32%	540	-	0.70942%
55160	Montgomery County	225,885.12	0.32%	723	0.32%	723	-	0.94983%
55162	Nelson County	203,474.04	0.32%	651	0.32%	651	-	0.85524%
55163	New Kent County	143,540.04	0.32%	459	0.32%	459	-	0.60300%
55165	Northampton County	127,939.75	0.32%	409	0.32%	409	-	0.53732%
55166	Northumberland County	87,029.04	0.32%	278	0.32%	278	-	0.36522%
55167	Nottoway County	123,518.04	0.32%	395	0.32%	395	-	0.51892%
55168	Orange County	31,500.00	0.32%	101	0.32%	101	-	0.13269%
55169	Page County	123,128.04	0.32%	394	0.32%	394	-	0.51761%
55170	Patrick County	122,030.04	0.32%	390	0.32%	390	-	0.51236%
55171	Pittsylvania County	155,999.96	0.32%	499	0.32%	499	-	0.65555%
55172	Powhatan County	167,862.96	0.32%	537	0.32%	537	-	0.70547%
55173	Prince Edward County	136,908.48	0.32%	438	0.32%	438	-	0.57541%
55174	Prince George County	161,091.00	0.32%	515	0.32%	515	-	0.67657%
55176	Prince William County	1,366,814.80	0.32%	4,374	0.32%	4,374	-	5.74627%
55177	Pulaski County	180,255.29	0.32%	577	0.32%	577	-	0.75802%
55178	Rappahannock County	146,070.36	0.32%	467	0.32%	467	-	0.61351%
55179	Richmond County	78,321.96	0.32%	251	0.32%	251	-	0.32975%
55180	Roanoke County	330,285.96	0.32%	1,057	0.32%	1,057	-	1.38862%
55181	Rockbridge County	148,349.04	0.32%	475	0.32%	475	-	0.62402%
55182	Rockingham County	168,059.95	0.32%	538	0.32%	538	-	0.70679%
55183	Russell County	99,037.10	0.32%	317	0.32%	317	-	0.41645%
55184	Scott County	145,085.46	0.32%	464	0.32%	464	-	0.60957%
55185	Shenandoah County	107,439.96	0.32%	344	0.32%	344	-	0.45192%
55186	Smyth County	133,278.72	0.32%	426	0.32%	426	-	0.55965%
55187	Southampton County	126,266.04	0.32%	404	0.32%	404	-	0.53075%
55188	Spotsylvania County	331,591.16	0.32%	1,061	0.32%	1,061	-	1.39387%
55189	Stafford County	394,033.50	0.32%	1,261	0.32%	1,261	-	1.65662%
55190	Surry County	117,591.96	0.32%	376	0.32%	376	-	0.49396%
55191	Sussex County	133,904.24	0.32%	428	0.32%	428	-	0.56228%
55192	Tazewell County	160,953.00	0.32%	515	0.32%	515	-	0.67657%

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55193	Warren County	179,876.04	0.32%	576	0.32%	576	-	0.75671%
55195	Washington County	194,889.96	0.32%	624	0.32%	624	-	0.81977%
55196	Westmoreland County	90,197.66	0.32%	289	0.32%	289	-	0.37967%
55197	Wise County	161,355.00	0.32%	516	0.32%	516	-	0.67789%
55198	Wythe County	131,954.00	0.32%	422	0.32%	422	-	0.55440%
55199	York County	244,350.00	0.32%	782	0.32%	782	-	1.02734%
55200	City of Alexandria	339,723.06	0.32%	1,087	0.32%	1,087	-	1.42803%
55201	City of Bristol	126,759.00	0.32%	406	0.32%	406	-	0.53338%
55202	City of Buena Vista	78,326.16	0.32%	251	0.32%	251	-	0.32975%
55206	City of Fredericksburg	114,717.46	0.32%	367	0.32%	367	-	0.48214%
55207	City of Hampton	223,606.96	0.32%	716	0.32%	716	-	0.94063%
55208	City of Harrisonburg	164,569.56	0.32%	527	0.32%	527	-	0.69234%
55209	City of Hopewell	144,053.40	0.32%	461	0.32%	461	-	0.60563%
55210	City of Lynchburg	187,451.91	0.32%	600	0.32%	600	-	0.78824%
55213	City of Petersburg	169,568.28	0.32%	543	0.32%	543	-	0.71336%
55214	City of Portsmouth	400,997.04	0.32%	1,283	0.32%	1,283	-	1.68552%
55215	City of Radford	125,529.06	0.32%	402	0.32%	402	-	0.52812%
55216	City of Richmond	902,279.46	0.32%	2,887	0.32%	2,887	-	3.79275%
55219	City of Staunton	96,698.04	0.32%	309	0.32%	309	-	0.40594%
55220	City of Suffolk	180,593.49	0.32%	578	0.32%	578	-	0.75934%
55221	City of Williamsburg	87,029.04	0.32%	278	0.32%	278	-	0.36522%
55222	City of Winchester	146,848.04	0.32%	470	0.32%	470	-	0.61745%
55223	City of Martinsville	132,256.20	0.32%	423	0.32%	423	-	0.55571%
55225	City of Colonial Heights	129,270.39	0.32%	414	0.32%	414	-	0.54389%
55230	City of Covington	78,322.20	0.32%	251	0.32%	251	-	0.32975%
55233	City of Chesapeake	345,860.91	0.32%	1,107	0.32%	1,107	-	1.45430%
55234	City of Virginia Beach	413,156.67	0.32%	1,322	0.32%	1,322	-	1.73675%
55235	City of Norton	78,354.00	0.32%	251	0.32%	251	-	0.32975%
55236	City of Manassas Park	102,351.96	0.32%	328	0.32%	328	-	0.43090%
55258	City of Newport News	39,463.96	0.32%	126	0.32%	126	-	0.16553%
55307	City of Lexington	132,259.08	0.32%	423	0.32%	423	-	0.55571%
55308	City of Waynesboro	96,698.04	0.32%	309	0.32%	309	-	0.40594%
55313	City of Galax	78,321.96	0.32%	251	0.32%	251	-	0.32975%
55316	City of Fairfax	290,124.98	0.32%	928	0.32%	928	-	1.21914%
55319	City of Emporia	79,131.96	0.32%	253	0.32%	253	-	0.33237%
55332	City of Manassas	239,969.69	0.32%	768	0.32%	768	-	1.00895%
55335	City of Salem	91,460.17	0.32%	293	0.32%	293	-	0.38492%
55365	City of Poquoson	135,737.04	0.32%	434	0.32%	434	-	0.57016%
Totals		23,787,047.61		76,119		76,119	-	100.00000%
Proof		23,787,047.61	0.32%	76,119	0.32%	76,119		