

Virginia Retirement System
Finance Division
Analysis of Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2025

Employer		Total Health Insurance Creditable Compensation	Employer Contribution Rate Paid	Contributions Paid	Employer Contribution Rate Due	Contributions Due	Difference (Over) Under	Calculation of Proportionate Share of FY 2025 Employer Contributions
Code	Employer Name							
40100	Accomack County School Board	33,807,635.75	1.21%	409,072	1.21%	409,072	-	0.29628%
40101	Albemarle County Schools	140,907,854.98	1.21%	1,704,985	1.21%	1,704,985	-	1.23486%
40102	Alleghany County School Board	20,479,645.79	1.21%	247,804	1.21%	247,804	-	0.17948%
40103	Amelia County School Board	11,510,897.98	1.21%	139,282	1.21%	139,282	-	0.10088%
40104	Amherst County School Board	31,670,804.14	1.21%	383,217	1.21%	383,217	-	0.27755%
40105	Appomattox County School Board	16,383,178.52	1.21%	198,236	1.21%	198,236	-	0.14358%
40106	Arlington Public Schools	408,745,415.80	1.21%	4,945,820	1.21%	4,945,820	-	3.58209%
40107	Augusta County School Board	80,229,642.54	1.21%	970,779	1.21%	970,779	-	0.70310%
40108	Bath County School Board	5,261,562.47	1.21%	63,665	1.21%	63,665	-	0.04611%
40109	Bedford County School Board	62,998,561.19	1.21%	762,283	1.21%	762,283	-	0.55210%
40110	Bland County School Board	4,461,567.66	1.21%	53,985	1.21%	53,985	-	0.03910%
40111	Botetourt County Schools	34,939,065.70	1.21%	422,763	1.21%	422,763	-	0.30619%
40112	Brunswick County Public Schools	9,050,145.54	1.21%	109,507	1.21%	109,507	-	0.07931%
40113	Buchanan County School Board	15,759,180.58	1.21%	190,686	1.21%	190,686	-	0.13811%
40114	Buckingham County School Board	14,329,333.54	1.21%	173,385	1.21%	173,385	-	0.12558%
40115	Campbell County School Board	54,644,184.72	1.21%	661,195	1.21%	661,195	-	0.47888%
40116	Caroline County School Board	28,653,296.89	1.21%	346,705	1.21%	346,705	-	0.25111%
40117	Carroll County School Board	26,374,288.12	1.21%	319,129	1.21%	319,129	-	0.23113%
40118	Charles City County School Board	4,901,128.21	1.21%	59,304	1.21%	59,304	-	0.04295%
40119	Charlotte County School Board	16,889,722.28	1.21%	204,366	1.21%	204,366	-	0.14802%
40120	Chesterfield County School Board	475,043,637.26	1.21%	5,748,028	1.21%	5,748,028	-	4.16310%
40121	Clarke County School Board	16,095,275.04	1.21%	194,753	1.21%	194,753	-	0.14105%
40122	Craig County School Board	4,568,943.98	1.21%	55,284	1.21%	55,284	-	0.04004%
40123	Culpeper County School Board	63,188,327.16	1.21%	764,579	1.21%	764,579	-	0.55376%
40124	Cumberland County School Board	10,915,837.87	1.21%	132,082	1.21%	132,082	-	0.09566%
40125	Dickenson County School Board	12,388,173.36	1.21%	149,897	1.21%	149,897	-	0.10857%
40126	Dinwiddie County School Board	31,259,591.01	1.21%	378,241	1.21%	378,241	-	0.27395%
40128	Essex County Public Schools	7,994,119.18	1.21%	96,729	1.21%	96,729	-	0.07006%
40129	Fairfax County School Board	1,993,436,817.97	1.21%	24,120,578	1.21%	24,120,578	-	17.46968%
40130	Fauquier County School Board	89,423,380.90	1.21%	1,082,023	1.21%	1,082,023	-	0.78367%
40131	Floyd County School Board	12,375,196.72	1.21%	149,740	1.21%	149,740	-	0.10845%
40132	Fluvanna County Public Schools	30,515,714.72	1.21%	369,240	1.21%	369,240	-	0.26743%
40133	Franklin County Public Schools	48,575,883.24	1.21%	587,768	1.21%	587,768	-	0.42570%
40134	Frederick County School Board	125,280,368.75	1.21%	1,515,892	1.21%	1,515,892	-	1.09791%
40135	Giles County Schools	17,971,126.57	1.21%	217,451	1.21%	217,451	-	0.15749%
40136	Gloucester County School Board	39,622,209.77	1.21%	479,429	1.21%	479,429	-	0.34723%
40137	Goochland County School Board	22,040,676.46	1.21%	266,692	1.21%	266,692	-	0.19316%
40138	Grayson County School Board	13,525,826.35	1.21%	163,662	1.21%	163,662	-	0.11853%
40139	Greene County Public Schools	21,399,865.87	1.21%	258,938	1.21%	258,938	-	0.18754%
40140	Greensville County School Board	16,675,382.09	1.21%	201,772	1.21%	201,772	-	0.14614%
40141	Halifax County School Board	36,000,860.54	1.21%	435,610	1.21%	435,610	-	0.31550%
40142	Hanover County School Board	136,673,147.80	1.21%	1,653,745	1.21%	1,653,745	-	1.19775%
40143	Henrico County School Board	403,381,522.22	1.21%	4,880,916	1.21%	4,880,916	-	3.53508%
40144	Henry County Public Schools	50,157,484.24	1.21%	606,906	1.21%	606,906	-	0.43956%
40145	Highland County Public Schools	2,297,988.20	1.21%	27,806	1.21%	27,806	-	0.02014%
40146	Isle of Wight County Schools	41,958,637.00	1.21%	507,700	1.21%	507,700	-	0.36771%
40148	King George County School Board	32,905,690.75	1.21%	398,159	1.21%	398,159	-	0.28837%
40149	King & Queen County School Board	6,031,531.61	1.21%	72,982	1.21%	72,982	-	0.05286%
40150	King William County School Board	13,570,664.22	1.21%	164,205	1.21%	164,205	-	0.11893%

Virginia Retirement System
Finance Division
Analysis of Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2025

Employer		Total Health Insurance Creditable Compensation	Employer Contribution Rate Paid	Contributions Paid	Employer Contribution Rate Due	Contributions Due	Difference (Over) Under	Calculation of Proportionate Share of FY 2025 Employer Contributions
Code	Employer Name							
40151	Lancaster County Public Schools	8,532,227.69	1.21%	103,240	1.21%	103,240	-	0.07477%
40152	Lee County School Board	22,523,481.19	1.21%	272,534	1.21%	272,534	-	0.19739%
40153	Loudoun County School Board	959,198,645.36	1.21%	11,606,304	1.21%	11,606,304	-	8.40605%
40154	Louisa County Public Schools	42,355,955.48	1.21%	512,507	1.21%	512,507	-	0.37119%
40155	Lunenburg County School Board	11,711,032.21	1.21%	141,703	1.21%	141,703	-	0.10263%
40156	Madison County School Board	12,272,830.54	1.21%	148,501	1.21%	148,501	-	0.10755%
40157	Mathews County School Board	7,790,371.41	1.21%	94,263	1.21%	94,263	-	0.06827%
40158	Mecklenburg County School Board	29,324,215.51	1.21%	354,823	1.21%	354,823	-	0.25699%
40159	Middlesex County School Board	11,416,688.47	1.21%	138,142	1.21%	138,142	-	0.10005%
40160	Montgomery County School Board	74,698,566.58	1.21%	903,853	1.21%	903,853	-	0.65463%
40162	Nelson County Public Schools	13,612,538.97	1.21%	164,712	1.21%	164,712	-	0.11930%
40163	New Kent County School Board	26,311,973.41	1.21%	318,375	1.21%	318,375	-	0.23059%
40165	Northampton County Schools	12,419,679.36	1.21%	150,278	1.21%	150,278	-	0.10884%
40166	Northumberland County School Board	10,882,602.21	1.21%	131,679	1.21%	131,679	-	0.09537%
40167	Nottoway County School Board	12,943,110.22	1.21%	156,612	1.21%	156,612	-	0.11343%
40168	Orange County Public Schools	36,634,873.82	1.21%	443,282	1.21%	443,282	-	0.32105%
40169	Page County Public Schools	24,174,280.59	1.21%	292,509	1.21%	292,509	-	0.21185%
40170	Patrick County School Board	15,847,951.37	1.21%	191,760	1.21%	191,760	-	0.13889%
40171	Pittsylvania County School Board	55,349,865.25	1.21%	669,733	1.21%	669,733	-	0.48506%
40172	Powhatan County School Board	31,412,052.32	1.21%	380,086	1.21%	380,086	-	0.27528%
40173	Prince Edward County School Board	11,233,057.86	1.21%	135,920	1.21%	135,920	-	0.09844%
40174	Prince George County School Board	40,861,639.45	1.21%	494,426	1.21%	494,426	-	0.35810%
40176	Prince William County School Board	859,793,932.35	1.21%	10,403,507	1.21%	10,403,507	-	7.53490%
40177	Pulaski County School Board	29,478,270.42	1.21%	356,687	1.21%	356,687	-	0.25834%
40178	Rappahannock County School Board	7,098,119.75	1.21%	85,887	1.21%	85,887	-	0.06220%
40179	Richmond County School Board	9,224,761.86	1.21%	111,620	1.21%	111,620	-	0.08084%
40180	Roanoke County School Board	105,740,527.86	1.21%	1,279,460	1.21%	1,279,460	-	0.92667%
40181	Rockbridge County School Board	21,266,013.34	1.21%	257,319	1.21%	257,319	-	0.18637%
40182	Rockingham County School Board	93,251,453.31	1.21%	1,128,343	1.21%	1,128,343	-	0.81722%
40183	Russell County School Board	23,351,449.90	1.21%	282,553	1.21%	282,553	-	0.20464%
40184	Scott County School Board	28,998,293.30	1.21%	350,879	1.21%	350,879	-	0.25413%
40185	Shenandoah County School Board	43,372,081.94	1.21%	524,802	1.21%	524,802	-	0.38010%
40186	Smyth County School Board	30,516,808.84	1.21%	369,253	1.21%	369,253	-	0.26744%
40187	Southampton County School Board	14,316,902.82	1.21%	173,235	1.21%	173,235	-	0.12547%
40188	Spotsylvania County School Board	175,842,710.33	1.21%	2,127,697	1.21%	2,127,697	-	1.54102%
40189	Stafford County School Board	264,438,814.93	1.21%	3,199,710	1.21%	3,199,710	-	2.31744%
40190	Surry County Schools	8,178,660.32	1.21%	98,962	1.21%	98,962	-	0.07167%
40191	Sussex County School Board	9,750,317.62	1.21%	117,979	1.21%	117,979	-	0.08545%
40192	Tazewell County Schools	32,281,705.40	1.21%	390,609	1.21%	390,609	-	0.28290%
40193	Warren County School Board	41,975,194.26	1.21%	507,900	1.21%	507,900	-	0.36785%
40195	Washington County School Board	46,237,093.48	1.21%	559,469	1.21%	559,469	-	0.40520%
40196	Westmoreland County School Board	13,680,383.77	1.21%	165,533	1.21%	165,533	-	0.11989%
40197	Wise County School Board	39,916,245.26	1.21%	482,987	1.21%	482,987	-	0.34981%
40198	Wythe County School Board	28,318,560.19	1.21%	342,655	1.21%	342,655	-	0.24817%
40199	York County School Board	96,915,435.13	1.21%	1,172,677	1.21%	1,172,677	-	0.84933%
40200	Alexandria City School Board	207,289,522.57	1.21%	2,508,203	1.21%	2,508,203	-	1.81661%
40201	Bristol City School Board	16,776,742.89	1.21%	202,999	1.21%	202,999	-	0.14703%
40202	Buena Vista City Schools	6,206,716.63	1.21%	75,101	1.21%	75,101	-	0.05439%
40203	Charlottesville Public Schools	51,632,719.39	1.21%	624,756	1.21%	624,756	-	0.45249%

Virginia Retirement System
Finance Division
Analysis of Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2025

Employer		Total Health Insurance Creditable Compensation	Employer Contribution Rate Paid	Contributions Paid	Employer Contribution Rate Due	Contributions Due	Difference (Over) Under	Calculation of Proportionate Share of FY 2025 Employer Contributions
Code	Employer Name							
40205	Danville City Schools	51,413,660.74	1.21%	622,105	1.21%	622,105	-	0.45057%
40206	Fredericksburg City Schools	30,082,137.34	1.21%	363,994	1.21%	363,994	-	0.26363%
40207	Hampton City Schools	152,115,345.32	1.21%	1,840,596	1.21%	1,840,596	-	1.33308%
40208	Harrisonburg City School Board	63,226,002.78	1.21%	765,035	1.21%	765,035	-	0.55409%
40209	Hopewell City School Board	32,151,002.49	1.21%	389,027	1.21%	389,027	-	0.28176%
40210	Lynchburg Public Schools	68,559,009.02	1.21%	829,564	1.21%	829,564	-	0.60082%
40211	Newport News Public Schools	211,707,694.65	1.21%	2,561,663	1.21%	2,561,663	-	1.85532%
40212	Norfolk Public Schools	264,320,500.20	1.21%	3,198,278	1.21%	3,198,278	-	2.31640%
40213	Petersburg City Schools	32,510,396.32	1.21%	393,376	1.21%	393,376	-	0.28491%
40214	Portsmouth School Board	102,233,891.95	1.21%	1,237,030	1.21%	1,237,030	-	0.89594%
40215	Radford City School Board	12,592,680.61	1.21%	152,371	1.21%	152,371	-	0.11036%
40216	Richmond Public Schools	242,398,422.35	1.21%	2,933,021	1.21%	2,933,021	-	2.12429%
40217	Roanoke City School Board	122,295,245.43	1.21%	1,479,772	1.21%	1,479,772	-	1.07175%
40219	Staunton City Schools	23,756,442.95	1.21%	287,453	1.21%	287,453	-	0.20819%
40220	Suffolk City School Board	104,821,406.11	1.21%	1,268,339	1.21%	1,268,339	-	0.91861%
40222	Winchester Public Schools	39,714,695.01	1.21%	480,548	1.21%	480,548	-	0.34804%
40223	Martinsville City Schools	14,469,322.58	1.21%	175,079	1.21%	175,079	-	0.12680%
40224	Falls Church Public Schools	35,553,661.65	1.21%	430,199	1.21%	430,199	-	0.31158%
40225	Colonial Heights City Schools	26,622,493.96	1.21%	322,132	1.21%	322,132	-	0.23331%
40231	Fairfax City School Board	91,575.00	1.21%	1,108	1.21%	1,108	-	0.00080%
40232	Franklin City Public Schools	10,337,302.21	1.21%	125,081	1.21%	125,081	-	0.09059%
40233	Chesapeake Public Schools	337,828,158.69	1.21%	4,087,721	1.21%	4,087,721	-	2.96060%
40234	Virginia Beach City School Board	518,353,184.57	1.21%	6,272,074	1.21%	6,272,074	-	4.54265%
40236	Manassas Park City Schools	32,825,623.65	1.21%	397,190	1.21%	397,190	-	0.28767%
40306	Town of West Point School Board	6,825,861.39	1.21%	82,593	1.21%	82,593	-	0.05982%
40307	Lexington City School Board	4,016,517.36	1.21%	48,600	1.21%	48,600	-	0.03520%
40308	Waynesboro Public Schools	26,832,567.40	1.21%	324,674	1.21%	324,674	-	0.23515%
40309	Town of Colonial Beach Schools	5,518,628.07	1.21%	66,775	1.21%	66,775	-	0.04836%
40313	Galax City Schools	10,410,357.22	1.21%	125,965	1.21%	125,965	-	0.09123%
40314	Norton City Schools	5,392,857.56	1.21%	65,254	1.21%	65,254	-	0.04726%
40332	Manassas City Schools	79,334,308.65	1.21%	959,945	1.21%	959,945	-	0.69526%
40335	City of Salem Schools	31,102,399.75	1.21%	376,339	1.21%	376,339	-	0.27257%
40402	Williamsburg-James City County School Board	96,033,276.84	1.21%	1,162,003	1.21%	1,162,003	-	0.84160%
40403	Poquoson City Public Schools	13,989,336.56	1.21%	169,271	1.21%	169,271	-	0.12260%
40410	Valley Vocational Technical Center	2,652,414.61	1.21%	32,094	1.21%	32,094	-	0.02324%
40415	New Horizons Technical Center	11,028,195.15	1.21%	133,441	1.21%	133,441	-	0.09665%
40416	Northern Neck Regional Vocational Center	1,085,002.69	1.21%	13,129	1.21%	13,129	-	0.00951%
40417	Rowanty Vocational Technical Center	1,011,805.36	1.21%	12,243	1.21%	12,243	-	0.00887%
40418	Amelia-Nottoway Vocational Center	491,470.58	1.21%	5,947	1.21%	5,947	-	0.00431%
40421	Northern Neck Regional Special Education Program	869,096.30	1.21%	10,516	1.21%	10,516	-	0.00762%
40423	Maggie Walker Governor's School for Govt & Intl Studies	6,071,955.17	1.21%	73,471	1.21%	73,471	-	0.05321%
40424	Appomattox Region Governor's School	2,843,652.97	1.21%	34,408	1.21%	34,408	-	0.02492%
40425	Bridging Communities Regional Career and Tech Center	701,042.96	1.21%	8,483	1.21%	8,483	-	0.00614%
Totals		11,410,818,672.55		138,070,906		138,070,906	-	100.00000%
Proof		11,410,818,672.55	1.21%	138,070,906	1.21%	138,070,906		
		-		-		-		