

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, 2021

| <u>Employer Code</u> | <u>Employer Name</u> | <u>Total Health Insurance Credit Compensation</u> | <u>Employer Contribution Rate Paid</u> | <u>Employer Contributions Paid</u> | <u>Employer Contribution Rate Due</u> | <u>Employer Contributions Due</u> | <u>Difference (Over) Under</u> | <u>Calculation of FY 2021 Proportionate Share of Employer Contributions</u> |
|----------------------|-----------------------|---|--|------------------------------------|---------------------------------------|-----------------------------------|--------------------------------|---|
| 55100 | Accomack County | 3,870,450.11 | 0.36% | 13,934 | 0.36% | 13,934 | - | 0.52737% |
| 55101 | Albemarle County | 2,426,887.04 | 0.36% | 8,737 | 0.36% | 8,737 | - | 0.33068% |
| 55102 | Alleghany County | 4,515,852.27 | 0.36% | 16,257 | 0.36% | 16,257 | - | 0.61529% |
| 55103 | Amelia County | 2,215,219.04 | 0.36% | 7,975 | 0.36% | 7,975 | - | 0.30184% |
| 55104 | Amherst County | 3,897,518.99 | 0.36% | 14,031 | 0.36% | 14,031 | - | 0.53104% |
| 55105 | Appomattox County | 1,677,453.89 | 0.36% | 6,039 | 0.36% | 6,039 | - | 0.22856% |
| 55107 | Augusta County | 6,549,544.38 | 0.36% | 23,578 | 0.36% | 23,578 | - | 0.89238% |
| 55108 | Bath County | 1,291,331.59 | 0.36% | 4,649 | 0.36% | 4,649 | - | 0.17595% |
| 55109 | Bedford County | 6,545,849.43 | 0.36% | 23,565 | 0.36% | 23,565 | - | 0.89188% |
| 55110 | Bland County | 1,256,974.85 | 0.36% | 4,525 | 0.36% | 4,525 | - | 0.17126% |
| 55111 | Botetourt County | 7,192,422.63 | 0.36% | 25,893 | 0.36% | 25,893 | - | 0.97999% |
| 55112 | Brunswick County | 3,242,706.80 | 0.36% | 11,674 | 0.36% | 11,674 | - | 0.44184% |
| 55113 | Buchanan County | 1,720,693.33 | 0.36% | 6,194 | 0.36% | 6,194 | - | 0.23443% |
| 55114 | Buckingham County | 2,090,427.02 | 0.36% | 7,526 | 0.36% | 7,526 | - | 0.28484% |
| 55115 | Campbell County | 5,540,398.42 | 0.36% | 19,945 | 0.36% | 19,945 | - | 0.75488% |
| 55116 | Caroline County | 4,807,331.42 | 0.36% | 17,306 | 0.36% | 17,306 | - | 0.65499% |
| 55117 | Carroll County | 2,811,942.00 | 0.36% | 10,123 | 0.36% | 10,123 | - | 0.38313% |
| 55118 | Charles City County | 1,421,105.36 | 0.36% | 5,116 | 0.36% | 5,116 | - | 0.19363% |
| 55119 | Charlotte County | 2,432,487.14 | 0.36% | 8,757 | 0.36% | 8,757 | - | 0.33143% |
| 55120 | Chesterfield County | 23,990,420.80 | 0.36% | 86,366 | 0.36% | 86,366 | - | 3.26877% |
| 55121 | Clarke County | 2,116,516.89 | 0.36% | 7,619 | 0.36% | 7,619 | - | 0.28836% |
| 55122 | Craig County | 1,010,344.94 | 0.36% | 3,637 | 0.36% | 3,637 | - | 0.13765% |
| 55123 | Culpeper County | 7,435,709.81 | 0.36% | 26,769 | 0.36% | 26,769 | - | 1.01315% |
| 55124 | Cumberland County | 1,810,237.82 | 0.36% | 6,517 | 0.36% | 6,517 | - | 0.24665% |
| 55125 | Dickenson County | 2,336,261.39 | 0.36% | 8,411 | 0.36% | 8,411 | - | 0.31834% |
| 55126 | Dinwiddie County | 4,106,351.85 | 0.36% | 14,783 | 0.36% | 14,783 | - | 0.55950% |
| 55128 | Essex County | 1,623,504.06 | 0.36% | 5,845 | 0.36% | 5,845 | - | 0.22122% |
| 55130 | Fauquier County | 13,886,055.24 | 0.36% | 49,990 | 0.36% | 49,990 | - | 1.89201% |
| 55131 | Floyd County | 2,374,344.59 | 0.36% | 8,548 | 0.36% | 8,548 | - | 0.32352% |
| 55132 | Fluvanna County | 3,849,853.80 | 0.36% | 13,859 | 0.36% | 13,859 | - | 0.52453% |
| 55133 | Franklin County | 6,338,459.37 | 0.36% | 22,818 | 0.36% | 22,818 | - | 0.86361% |
| 55134 | Frederick County | 12,605,852.02 | 0.36% | 45,381 | 0.36% | 45,381 | - | 1.71757% |
| 55135 | Giles County | 2,690,499.16 | 0.36% | 9,686 | 0.36% | 9,686 | - | 0.36659% |
| 55136 | Gloucester County | 6,694,493.14 | 0.36% | 24,100 | 0.36% | 24,100 | - | 0.91213% |
| 55137 | Goochland County | 4,521,228.88 | 0.36% | 16,276 | 0.36% | 16,276 | - | 0.61601% |
| 55138 | Grayson County | 2,254,846.92 | 0.36% | 8,117 | 0.36% | 8,117 | - | 0.30721% |
| 55139 | Greene County | 2,965,095.41 | 0.36% | 10,674 | 0.36% | 10,674 | - | 0.40399% |
| 55140 | Greensville County | 2,687,651.80 | 0.36% | 9,676 | 0.36% | 9,676 | - | 0.36622% |
| 55141 | Halifax County | 3,068,418.19 | 0.36% | 11,046 | 0.36% | 11,046 | - | 0.41807% |
| 55142 | Hanover County | 21,703,133.58 | 0.36% | 78,131 | 0.36% | 78,131 | - | 2.95709% |
| 55143 | Henrico County | 21,863,643.59 | 0.36% | 78,709 | 0.36% | 78,709 | - | 2.97897% |
| 55144 | Henry County | 8,220,973.40 | 0.36% | 29,596 | 0.36% | 29,596 | - | 1.12014% |
| 55145 | Highland County | 877,067.38 | 0.36% | 3,157 | 0.36% | 3,157 | - | 0.11949% |
| 55146 | Isle of Wight County | 4,672,353.36 | 0.36% | 16,820 | 0.36% | 16,820 | - | 0.63660% |
| 55147 | James City County | 2,805,411.10 | 0.36% | 10,099 | 0.36% | 10,099 | - | 0.38223% |
| 55148 | King George County | 4,079,488.43 | 0.36% | 14,686 | 0.36% | 14,686 | - | 0.55583% |
| 55149 | King and Queen County | 1,438,582.04 | 0.36% | 5,179 | 0.36% | 5,179 | - | 0.19601% |
| 55150 | King William County | 2,291,242.07 | 0.36% | 8,248 | 0.36% | 8,248 | - | 0.31217% |
| 55151 | Lancaster County | 2,486,342.36 | 0.36% | 8,951 | 0.36% | 8,951 | - | 0.33878% |

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| Employer Code | Employer Name | Total Health Insurance Credit Compensation | Employer Contribution Rate Paid | Employer Contributions Paid | Employer Contribution Rate Due | Employer Contributions Due | Difference (Over) Under | Calculation of FY 2021 Proportionate Share of Employer Contributions |
|----------------------|------------------------|---|--|------------------------------------|---------------------------------------|-----------------------------------|--------------------------------|---|
| 55152 | Lee County | 2,451,849.65 | 0.36% | 8,827 | 0.36% | 8,827 | - | 0.33408% |
| 55153 | Loudoun County | 70,082,321.14 | 0.36% | 252,298 | 0.36% | 252,298 | - | 9.54895% |
| 55154 | Louisa County | 5,459,333.05 | 0.36% | 19,654 | 0.36% | 19,654 | - | 0.74386% |
| 55155 | Lunenburg County | 1,357,772.55 | 0.36% | 4,888 | 0.36% | 4,888 | - | 0.18500% |
| 55156 | Madison County | 2,258,753.92 | 0.36% | 8,132 | 0.36% | 8,132 | - | 0.30778% |
| 55157 | Mathews County | 1,567,161.37 | 0.36% | 5,642 | 0.36% | 5,642 | - | 0.21354% |
| 55158 | Mecklenburg County | 4,044,635.81 | 0.36% | 14,561 | 0.36% | 14,561 | - | 0.55110% |
| 55159 | Middlesex County | 1,779,077.90 | 0.36% | 6,405 | 0.36% | 6,405 | - | 0.24242% |
| 55160 | Montgomery County | 8,863,652.07 | 0.36% | 31,909 | 0.36% | 31,909 | - | 1.20769% |
| 55162 | Nelson County | 1,948,584.68 | 0.36% | 7,015 | 0.36% | 7,015 | - | 0.26550% |
| 55163 | New Kent County | 3,949,581.36 | 0.36% | 14,218 | 0.36% | 14,218 | - | 0.53812% |
| 55165 | Northampton County | 4,266,551.21 | 0.36% | 15,360 | 0.36% | 15,360 | - | 0.58134% |
| 55166 | Northumberland County | 2,501,244.15 | 0.36% | 9,004 | 0.36% | 9,004 | - | 0.34078% |
| 55167 | Nottoway County | 1,900,667.36 | 0.36% | 6,842 | 0.36% | 6,842 | - | 0.25895% |
| 55168 | Orange County | 2,979,575.75 | 0.36% | 10,726 | 0.36% | 10,726 | - | 0.40596% |
| 55169 | Page County | 3,809,627.86 | 0.36% | 13,715 | 0.36% | 13,715 | - | 0.51908% |
| 55170 | Patrick County | 3,923,661.69 | 0.36% | 14,125 | 0.36% | 14,125 | - | 0.53460% |
| 55171 | Pittsylvania County | 7,850,128.91 | 0.36% | 28,260 | 0.36% | 28,260 | - | 1.06958% |
| 55172 | Powhatan County | 3,867,499.20 | 0.36% | 13,923 | 0.36% | 13,923 | - | 0.52696% |
| 55173 | Prince Edward County | 2,506,908.77 | 0.36% | 9,025 | 0.36% | 9,025 | - | 0.34158% |
| 55174 | Prince George County | 2,077,583.12 | 0.36% | 7,479 | 0.36% | 7,479 | - | 0.28306% |
| 55176 | Prince William County | 10,913,645.77 | 0.36% | 39,289 | 0.36% | 39,289 | - | 1.48700% |
| 55177 | County of Pulaski | 4,395,041.96 | 0.36% | 15,822 | 0.36% | 15,822 | - | 0.59883% |
| 55178 | Rappahannock County | 1,890,040.06 | 0.36% | 6,804 | 0.36% | 6,804 | - | 0.25752% |
| 55179 | Richmond County | 1,629,858.13 | 0.36% | 5,867 | 0.36% | 5,867 | - | 0.22205% |
| 55180 | Roanoke County | 6,716,818.58 | 0.36% | 24,181 | 0.36% | 24,181 | - | 0.91520% |
| 55181 | Rockbridge County | 2,893,155.29 | 0.36% | 10,415 | 0.36% | 10,415 | - | 0.39419% |
| 55182 | Rockingham County | 11,059,424.89 | 0.36% | 39,814 | 0.36% | 39,814 | - | 1.50687% |
| 55183 | Russell County | 3,489,984.13 | 0.36% | 12,564 | 0.36% | 12,564 | - | 0.47552% |
| 55184 | Scott County | 2,979,995.76 | 0.36% | 10,728 | 0.36% | 10,728 | - | 0.40603% |
| 55185 | Shenandoah County | 4,659,113.37 | 0.36% | 16,773 | 0.36% | 16,773 | - | 0.63482% |
| 55186 | Smyth County | 3,134,179.15 | 0.36% | 11,283 | 0.36% | 11,283 | - | 0.42704% |
| 55187 | Southampton County | 4,723,061.62 | 0.36% | 17,003 | 0.36% | 17,003 | - | 0.64353% |
| 55188 | Spotsylvania County | 20,827,626.99 | 0.36% | 74,979 | 0.36% | 74,979 | - | 2.83779% |
| 55189 | Stafford County | 23,653,769.82 | 0.36% | 85,154 | 0.36% | 85,154 | - | 3.22290% |
| 55190 | Surry County | 1,536,341.26 | 0.36% | 5,531 | 0.36% | 5,531 | - | 0.20934% |
| 55191 | Sussex County | 3,021,278.23 | 0.36% | 10,877 | 0.36% | 10,877 | - | 0.41167% |
| 55192 | Tazewell County | 4,647,272.02 | 0.36% | 16,730 | 0.36% | 16,730 | - | 0.63319% |
| 55193 | Warren County | 5,683,764.43 | 0.36% | 20,462 | 0.36% | 20,462 | - | 0.77444% |
| 55195 | Washington County | 6,163,109.75 | 0.36% | 22,187 | 0.36% | 22,187 | - | 0.83973% |
| 55196 | Westmoreland County | 3,306,231.46 | 0.36% | 11,902 | 0.36% | 11,902 | - | 0.45047% |
| 55197 | Wise County | 4,922,694.63 | 0.36% | 17,722 | 0.36% | 17,722 | - | 0.67074% |
| 55198 | Wythe County | 3,215,105.96 | 0.36% | 11,574 | 0.36% | 11,574 | - | 0.43805% |
| 55199 | York County | 9,461,641.81 | 0.36% | 34,062 | 0.36% | 34,062 | - | 1.28917% |
| 55200 | City of Alexandria | 18,146,949.93 | 0.36% | 65,329 | 0.36% | 65,329 | - | 2.47256% |
| 55201 | City of Bristol | 3,232,206.55 | 0.36% | 11,636 | 0.36% | 11,636 | - | 0.44040% |
| 55202 | City of Buena Vista | 933,265.60 | 0.36% | 3,360 | 0.36% | 3,360 | - | 0.12717% |
| 55205 | City of Danville | 5,489,867.49 | 0.36% | 19,764 | 0.36% | 19,764 | - | 0.74802% |
| 55206 | City of Fredericksburg | 3,987,879.20 | 0.36% | 14,356 | 0.36% | 14,356 | - | 0.54334% |

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|---------------|--------------------------|--|---------------------------------|-----------------------------|--------------------------------|----------------------------|-------------------------|--|
| 55207 | City of Hampton | 8,653,303.88 | 0.36% | 31,152 | 0.36% | 31,152 | - | 1.17904% |
| 55208 | City of Harrisonburg | 867,945.76 | 0.36% | 3,125 | 0.36% | 3,125 | - | 0.11827% |
| 55209 | City of Hopewell | 1,947,330.32 | 0.36% | 7,010 | 0.36% | 7,010 | - | 0.26531% |
| 55210 | City of Lynchburg | 3,944,879.63 | 0.36% | 14,202 | 0.36% | 14,202 | - | 0.53752% |
| 55212 | City of Norfolk | 21,933,383.94 | 0.36% | 78,960 | 0.36% | 78,960 | - | 2.98847% |
| 55213 | City of Petersburg | 2,632,167.23 | 0.36% | 9,476 | 0.36% | 9,476 | - | 0.35865% |
| 55214 | City of Portsmouth | 11,293,482.00 | 0.36% | 40,657 | 0.36% | 40,657 | - | 1.53878% |
| 55215 | City of Radford | 1,529,856.81 | 0.36% | 5,507 | 0.36% | 5,507 | - | 0.20843% |
| 55216 | City of Richmond | 23,569,025.16 | 0.36% | 84,848 | 0.36% | 84,848 | - | 3.21131% |
| 55217 | City of Roanoke | 9,361,803.60 | 0.36% | 33,702 | 0.36% | 33,702 | - | 1.27555% |
| 55219 | City of Staunton | 1,702,535.27 | 0.36% | 6,129 | 0.36% | 6,129 | - | 0.23197% |
| 55220 | City of Suffolk | 5,769,450.74 | 0.36% | 20,770 | 0.36% | 20,770 | - | 0.78610% |
| 55221 | City of Williamsburg | 214,678.57 | 0.36% | 773 | 0.36% | 773 | - | 0.02926% |
| 55222 | City of Winchester | 3,196,254.57 | 0.36% | 11,507 | 0.36% | 11,507 | - | 0.43552% |
| 55223 | City of Martinsville | 3,647,182.52 | 0.36% | 13,130 | 0.36% | 13,130 | - | 0.49694% |
| 55224 | City of Falls Church | 1,085,890.17 | 0.36% | 3,909 | 0.36% | 3,909 | - | 0.14795% |
| 55225 | City of Colonial Heights | 1,730,612.50 | 0.36% | 6,230 | 0.36% | 6,230 | - | 0.23579% |
| 55230 | City of Covington | 267,550.56 | 0.36% | 963 | 0.36% | 963 | - | 0.03645% |
| 55232 | City of Franklin | 259,886.53 | 0.36% | 936 | 0.36% | 936 | - | 0.03543% |
| 55233 | City of Chesapeake | 29,750,736.07 | 0.36% | 107,103 | 0.36% | 107,103 | - | 4.05362% |
| 55234 | City of Virginia Beach | 24,319,627.26 | 0.36% | 87,551 | 0.36% | 87,551 | - | 3.31362% |
| 55235 | City of Norton | 368,410.20 | 0.36% | 1,326 | 0.36% | 1,326 | - | 0.05019% |
| 55236 | City of Manassas Park | 534,118.04 | 0.36% | 1,923 | 0.36% | 1,923 | - | 0.07278% |
| 55258 | City of Newport News | 9,341,351.14 | 0.36% | 33,629 | 0.36% | 33,629 | - | 1.27279% |
| 55307 | City of Lexington | 225,741.00 | 0.36% | 813 | 0.36% | 813 | - | 0.03077% |
| 55308 | City of Waynesboro | 1,295,038.17 | 0.36% | 4,662 | 0.36% | 4,662 | - | 0.17645% |
| 55313 | City of Galax | 116,657.09 | 0.36% | 420 | 0.36% | 420 | - | 0.01590% |
| 55316 | City of Fairfax | 482,169.29 | 0.36% | 1,736 | 0.36% | 1,736 | - | 0.06570% |
| 55319 | City of Emporia | 430,273.50 | 0.36% | 1,549 | 0.36% | 1,549 | - | 0.05863% |
| 55332 | City of Manassas | 771,204.22 | 0.36% | 2,776 | 0.36% | 2,776 | - | 0.10507% |
| 55335 | City of Salem | 1,789,305.38 | 0.36% | 6,441 | 0.36% | 6,441 | - | 0.24378% |
| 55364 | Town of Bedford | 43,956.60 | 0.36% | 158 | 0.36% | 158 | - | 0.00598% |
| 55365 | City of Poquoson | 386,408.55 | 0.36% | 1,391 | 0.36% | 1,391 | - | 0.05265% |
| Totals | | <u>733,932,690.73</u> | | <u>2,642,158</u> | | <u>2,642,158</u> | - | <u>100.00000%</u> |
| Proof | | <u>733,932,690.73</u> | 0.36% | <u>2,642,158</u> | | | | |