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, 2021

Employe		Total Health Insurance Credit	Employer Contribution	Employer Contributions	Employer Contribution	Employer Contributions	Difference (Over)	Calculation of FY 2021 Proportionate Share of
Code	Employer Name	Compensation	Rate Paid	Paid	Rate Due	Due	Under	Employer Contributions
55100	Accomack County	126,864.72	0.39%	495	0.39%	495	<u>onaer</u>	0.94780%
55101	Albemarle County	53,939.28	0.39%	210	0.39%	210	_	0.40210%
55101	Alleghany County	54,186.48	0.39%	211	0.39%	211	_	0.40401%
55103	Amelia County	49,256.04	0.39%	192	0.39%	192	_	0.36763%
55104	Amherst County	97.682.04	0.39%	381	0.39%	381	_	0.72952%
55105	Appomattox County	49,256.04	0.39%	192	0.39%	192	_	0.36763%
55107	Augusta County	59,316.96	0.39%	231	0.39%	231	_	0.44231%
55107	Bedford County	137,649.96	0.39%	537	0.39%	537	_	1.02822%
55110	Bland County	49,256.04	0.39%	192	0.39%	192	_	0.36763%
55111	Botetourt County	105,664.08	0.39%	412	0.39%	412	_	0.78888%
55112	Brunswick County	82,891.92	0.39%	323	0.39%	323	_	0.61847%
55113	Buchanan County	96,981.96	0.39%	378	0.39%	378	_	0.72378%
55114	Buckingham County	49,256.04	0.39%	192	0.39%	192	_	0.36763%
55115	Campbell County	122,041.32	0.39%	476	0.39%	476	_	0.91142%
55116	Caroline County	99,277.92	0.39%	387	0.39%	387	_	0.74101%
55117	Carroll County	128.374.32	0.39%	501	0.39%	501	_	0.95929%
55118	Charles City County	80,163.72	0.39%	313	0.39%	313	_	0.59932%
55119	Charlotte County	50.091.36	0.39%	195	0.39%	195	_	0.37338%
55120	Chesterfield County	489,886.93	0.39%	1,911	0.39%	1,911	_	3.65910%
55122	Craig County	41,046.70	0.39%	160	0.39%	160	_	0.30636%
55123	Culpeper County	111,078.96	0.39%	433	0.39%	433		0.82909%
55124	Cumberland County	53,182.92	0.39%	207	0.39%	207	_	0.39635%
55125	Dickenson County	97,256.04	0.39%	379	0.39%	379	_	0.72569%
55126	Dinwiddie County	85,739.04	0.39%	334	0.39%	334	_	0.63953%
55128	Essex County	53,196.00	0.39%	207	0.39%	207	_	0.39635%
55130	Fauquier County	138,029.88	0.39%	538	0.39%	538		1.03014%
55131	Floyd County	88,326.96	0.39%	344	0.39%	344	_	0.65868%
55132	Fluvanna County	85,102.25	0.39%	332	0.39%	332	_	0.63570%
55133	Franklin County	100,923.96	0.39%	394	0.39%	394	_	0.75441%
55134	Frederick County	133,762.28	0.39%	522	0.39%	522	_	0.99950%
55135	Giles County	84,090.72	0.39%	328	0.39%	328		0.62804%
55136	Gloucester County	95,875.29	0.39%	374	0.39%	374	_	0.71612%
55137	Goochland County	72,099.96	0.39%	281	0.39%	281	_	0.53805%
55138	Grayson County	45,233.51	0.39%	176	0.39%	176	_	0.33700%
55139	Greene County	49.256.04	0.39%	192	0.39%	192	_	0.36763%
55140	Greensville County	51,717.96	0.39%	202	0.39%	202		0.38678%
55141	Halifax County	75,208.96	0.39%	293	0.39%	293	-	0.56102%
55142	Hanover County	198,452.69	0.39%	774	0.39%	774	_	1.48202%
55143	Henrico County	494,906.62	0.39%	1,930	0.39%	1,930	_	3.69548%
55144	Henry County	76,842.77	0.39%	300	0.39%	300	_	0.57443%
55145	Highland County	49,256.04	0.39%	192	0.39%	192	_	0.36763%
55146	Isle of Wight County	104,087.24	0.39%	406	0.39%	406	_	0.77739%
55147	James City County	125,599.57	0.39%	490	0.39%	490	- -	0.93823%
55148	King George County	131,234.80	0.39%	512	0.39%	512	_	0.98035%
55149	King and Queen County	49,256.04	0.39%	192	0.39%	192	-	0.36763%
55150	King William County	83,570.52	0.39%	326	0.39%	326	=	0.62421%
55151	Lancaster County	98,459.04	0.39%	384	0.39%	384		0.73527%
55152	Lee County	84.786.00	0.39%	331	0.39%	331	-	0.63378%
55153	Loudoun County	780,545.40	0.39%	3,050	0.39%	3,050	-	5.84006%
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for the Year Ended June 30, 2021

		Total Health Insurance	Employer	Employer	Employer	Employer	Difference	Calculation of FY 2021
Employer	•	Credit	Contribution	Contributions	Contribution	Contributions	(Over)	Proportionate Share of
Code	Employer Name	Compensation	Rate Paid	<u>Paid</u>	Rate Due	<u>Due</u>	<u>Under</u>	Employer Contributions
55154	Louisa County	111,257.16	0.39%	434	0.39%	434	-	0.83100%
55155	Lunenburg County	49,256.04	0.39%	192	0.39%	192	-	0.36763%
55156	Madison County	51,536.68	0.39%	201	0.39%	201	-	0.38487%
55157	Mathews County	50,184.96	0.39%	196	0.39%	196	-	0.37529%
55158	Mecklenburg County (FY21: New)	85,954.00	0.39%	335	0.39%	335	-	0.64144%
55159	Middlesex County	78,469.92	0.39%	306	0.39%	306	-	0.58592%
55160	Montgomery County	188,474.04	0.39%	735	0.39%	735	-	1.40735%
55162	Nelson County	91,348.92	0.39%	356	0.39%	356	-	0.68165%
55163	New Kent County	101,466.00	0.39%	396	0.39%	396	-	0.75824%
55165	Northampton County	28,287.96	0.39%	110	0.39%	110	-	0.21062%
55166	Northumberland County	58,283.28	0.39%	227	0.39%	227	-	0.43465%
55167	Nottoway County	60,168.51	0.39%	235	0.39%	235	-	0.44997%
55169	Page County	55,297.32	0.39%	216	0.39%	216	-	0.41359%
55170	Patrick County	52,538.04	0.39%	205	0.39%	205	-	0.39252%
55171	Pittsylvania County	103,428.72	0.39%	403	0.39%	403	-	0.77165%
55172	Powhatan County	109,018.92	0.39%	425	0.39%	425	-	0.81377%
55173	Prince Edward County	76,139.04	0.39%	297	0.39%	297	-	0.56868%
55174	Prince George County	94,123.20	0.39%	367	0.39%	367	-	0.70272%
55176	Prince William County	511,870.80	0.39%	1,996	0.39%	1,996	-	3.82185%
55177	County of Pulaski	58,238.04	0.39%	227	0.39%	227	-	0.43465%
55178	Rappahannock County	106,515.96	0.39%	415	0.39%	415	_	0.79462%
55179	Richmond County	49,749.00	0.39%	194	0.39%	194	-	0.37146%
55180	Roanoke County	107,318.04	0.39%	419	0.39%	419	-	0.80228%
55181	Rockbridge County	77.017.92	0.39%	300	0.39%	300	_	0.57443%
55182	Rockingham County	62,084.52	0.39%	242	0.39%	242	_	0.46337%
55183	Russell County	73,600.28	0.39%	287	0.39%	287	_	0.54953%
55184	Scott County	84,512.94	0.39%	330	0.39%	330	-	0.63187%
55185	Shenandoah County	56,829.00	0.39%	222	0.39%	222	_	0.42508%
55186	Smyth County	95,525.04	0.39%	373	0.39%	373	_	0.71420%
55187	Southampton County	80,321.04	0.39%	313	0.39%	313	_	0.59932%
55188	Spotsylvania County	155,143.44	0.39%	605	0.39%	605	_	1.15843%
55189	Stafford County	185.040.23	0.39%	722	0.39%	722	_	1.38245%
55190	Surry County	49,256.04	0.39%	192	0.39%	192	_	0.36763%
55191	Sussex County	87,810.48	0.39%	342	0.39%	342	_	0.65485%
55192	Tazewell County	89,358.00	0.39%	348	0.39%	348	_	0.66633%
55193	Warren County	90,815.22	0.39%	354	0.39%	354	_	0.67782%
55195	Washington County	132,132.96	0.39%	515	0.39%	515	_	0.98610%
55196	Westmoreland County	49,256.04	0.39%	192	0.39%	192	-	0.36763%
55197	Wise County	57,395.04	0.39%	224	0.39%	224	-	0.42891%
55198	Wythe County	52,080.00	0.39%	203	0.39%	203	-	0.38870%
55199	York County	165,036.12	0.39%	644	0.39%	644	_	1.23310%
55200	City of Alexandria	216.714.16	0.39%	845	0.39%	845	_	1.61797%
55201	City of Bristol	85,713.00	0.39%	334	0.39%	334	-	0.63953%
55202	City of Buena Vista	49,254.36	0.39%	192	0.39%	192	-	0.36763%
55206	City of Fredericksburg	146,218.12	0.39%	570	0.39%	570	-	1.09141%
55207	City of Hampton	139,150.44	0.39%	543	0.39%	543	-	1.03971%
55208	City of Harrisonburg	59,607.64	0.39%	232	0.39%	232	-	0.44422%
55209	City of Hopewell	87,948.84	0.39%	343	0.39%	343	-	0.65676%
55210	City of Lynchburg	129,979.44	0.39%	507	0.39%	507	-	0.97078%
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		Total						
		Health Insurance	Employer	Employer	Employer	Employer	Difference	Calculation of FY 2021
Employer	•	Credit	Contribution	Contributions	Contribution	Contributions	(Over)	Proportionate Share of
<u>Code</u>	Employer Name	Compensation	Rate Paid	<u>Paid</u>	Rate Due	<u>Due</u>	<u>Under</u>	Employer Contributions
55213	City of Petersburg	107,001.24	0.39%	417	0.39%	417	-	0.79845%
55214	City of Portsmouth	327,657.43	0.39%	1,278	0.39%	1,278	-	2.44706%
55215	City of Radford	65,728.08	0.39%	256	0.39%	256	-	0.49018%
55216	City of Richmond	452,009.45	0.39%	1,763	0.39%	1,763	-	3.37571%
55219	City of Staunton	49,781.40	0.39%	194	0.39%	194	-	0.37146%
55220	City of Suffolk	115,378.86	0.39%	450	0.39%	450	-	0.86164%
55221	City of Williamsburg	49,256.04	0.39%	192	0.39%	192	-	0.36763%
55222	City of Winchester	91,374.36	0.39%	356	0.39%	356	-	0.68165%
55223	City of Martinsville (FY21: New)	58,607.63	0.39%	229	0.39%	229	-	0.43848%
55225	City of Colonial Heights	82,397.88	0.39%	321	0.39%	321	-	0.61464%
55230	City of Covington	50,487.48	0.39%	197	0.39%	197	-	0.37721%
55233	City of Chesapeake	271,802.33	0.39%	1,060	0.39%	1,060	-	2.02964%
55234	City of Virginia Beach	194,185.35	0.39%	757	0.39%	757	-	1.44947%
55235	City of Norton	49,256.04	0.39%	192	0.39%	192	-	0.36763%
55236	City of Manassas Park	70,711.02	0.39%	276	0.39%	276	-	0.52847%
55258	City of Newport News	85,659.48	0.39%	334	0.39%	334	-	0.63953%
55307	City of Lexington	49,256.04	0.39%	192	0.39%	192	-	0.36763%
55308	City of Waynesboro	54,189.00	0.39%	211	0.39%	211	-	0.40401%
55313	City of Galax	49,379.20	0.39%	193	0.39%	193	-	0.36955%
55316	City of Fairfax	210,412.38	0.39%	821	0.39%	821	-	1.57201%
55319	City of Emporia	50,173.50	0.39%	196	0.39%	196	-	0.37529%
55332	City of Manassas	130,457.58	0.39%	509	0.39%	509	-	0.97461%
55335	City of Salem	75,245.52	0.39%	293	0.39%	293	-	0.56102%
55365	City of Poquoson	93,917.52	0.39%	366	0.39%	366	-	0.70080%
	Totals	13,391,210.96	-	52,226		52,226	-	100.00000%
		Proof 13,391,210.96	0.39%	52,226				