

**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, 2023**

<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 2023 Proportionate Share of Employer Contributions</u>
55100	Accomack County	4,341,252.91	0.36%	15,629	0.36%	15,629	-	0.51216%
55101	Albemarle County	2,915,673.51	0.36%	10,496	0.36%	10,496	-	0.34395%
55102	Alleghany County	5,099,122.81	0.36%	18,357	0.36%	18,357	-	0.60156%
55103	Amelia County	2,510,995.90	0.36%	9,040	0.36%	9,040	-	0.29624%
55104	Amherst County	4,243,375.69	0.36%	15,276	0.36%	15,276	-	0.50060%
55105	Appomattox County	2,016,441.42	0.36%	7,259	0.36%	7,259	-	0.23788%
55107	Augusta County	8,431,819.33	0.36%	30,355	0.36%	30,355	-	0.99474%
55108	Bath County	1,764,446.44	0.36%	6,352	0.36%	6,352	-	0.20816%
55109	Bedford County	7,608,938.19	0.36%	27,392	0.36%	27,392	-	0.89764%
55110	Bland County	1,494,891.35	0.36%	5,382	0.36%	5,382	-	0.17637%
55111	Botetourt County	7,740,433.55	0.36%	27,866	0.36%	27,866	-	0.91317%
55112	Brunswick County	3,924,325.32	0.36%	14,128	0.36%	14,128	-	0.46298%
55113	Buchanan County	2,117,005.25	0.36%	7,621	0.36%	7,621	-	0.24974%
55114	Buckingham County	2,346,015.10	0.36%	8,446	0.36%	8,446	-	0.27678%
55115	Campbell County	6,418,378.37	0.36%	23,106	0.36%	23,106	-	0.75719%
55116	Caroline County	5,827,384.77	0.36%	20,979	0.36%	20,979	-	0.68748%
55117	Carroll County	3,352,703.49	0.36%	12,070	0.36%	12,070	-	0.39553%
55118	Charles City County	1,609,393.43	0.36%	5,794	0.36%	5,794	-	0.18987%
55119	Charlotte County	2,874,021.67	0.36%	10,346	0.36%	10,346	-	0.33904%
55120	Chesterfield County	31,133,866.31	0.36%	112,082	0.36%	112,082	-	3.67294%
55121	Clarke County	2,489,487.77	0.36%	8,962	0.36%	8,962	-	0.29369%
55122	Craig County	1,280,069.62	0.36%	4,608	0.36%	4,608	-	0.15100%
55123	Culpeper County	9,410,572.00	0.36%	33,878	0.36%	33,878	-	1.11018%
55124	Cumberland County	2,176,809.74	0.36%	7,837	0.36%	7,837	-	0.25682%
55125	Dickenson County	2,755,485.17	0.36%	9,920	0.36%	9,920	-	0.32508%
55126	Dinwiddie County	4,703,949.11	0.36%	16,934	0.36%	16,934	-	0.55493%
55128	Essex County	2,069,002.94	0.36%	7,448	0.36%	7,448	-	0.24407%
55130	Fauquier County	16,262,330.02	0.36%	58,544	0.36%	58,544	-	1.91849%
55131	Floyd County	2,692,929.99	0.36%	9,695	0.36%	9,695	-	0.31771%
55132	Fluvanna County	5,172,864.55	0.36%	18,622	0.36%	18,622	-	0.61024%
55133	Franklin County	7,490,306.03	0.36%	26,965	0.36%	26,965	-	0.88364%
55134	Frederick County	14,119,960.34	0.36%	50,832	0.36%	50,832	-	1.66577%
55135	Giles County	3,023,593.43	0.36%	10,885	0.36%	10,885	-	0.35670%
55136	Gloucester County	7,717,594.04	0.36%	27,783	0.36%	27,783	-	0.91045%
55137	Goochland County	5,945,741.07	0.36%	21,405	0.36%	21,405	-	0.70144%
55138	Grayson County	2,544,896.98	0.36%	9,162	0.36%	9,162	-	0.30024%
55139	Greene County	3,340,432.66	0.36%	12,026	0.36%	12,026	-	0.39409%
55140	Greensville County	3,279,360.60	0.36%	11,806	0.36%	11,806	-	0.38688%
55141	Halifax County	3,519,166.32	0.36%	12,669	0.36%	12,669	-	0.41516%
55142	Hanover County	23,548,878.34	0.36%	84,776	0.36%	84,776	-	2.77812%
55143	Henrico County	23,698,832.98	0.36%	85,316	0.36%	85,316	-	2.79581%
55144	Henry County	12,963,486.99	0.36%	46,669	0.36%	46,669	-	1.52935%
55145	Highland County	962,355.44	0.36%	3,464	0.36%	3,464	-	0.11352%
55146	Isle of Wight County	6,145,275.78	0.36%	22,123	0.36%	22,123	-	0.72497%
55147	James City County	3,444,205.19	0.36%	12,399	0.36%	12,399	-	0.40632%
55148	King George County	5,205,446.53	0.36%	18,740	0.36%	18,740	-	0.61411%
55149	King and Queen County	1,744,521.57	0.36%	6,280	0.36%	6,280	-	0.20580%
55150	King William County	2,793,125.17	0.36%	10,055	0.36%	10,055	-	0.32950%
55151	Lancaster County	2,981,168.04	0.36%	10,732	0.36%	10,732	-	0.35169%
55152	Lee County	2,923,115.12	0.36%	10,523	0.36%	10,523	-	0.34484%

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55153	Loudoun County	75,813,712.64	0.36%	272,924	0.36%	272,924	-	8.94373%
55154	Louisa County	6,515,010.93	0.36%	23,454	0.36%	23,454	-	0.76859%
55155	Lunenburg County	1,682,904.40	0.36%	6,058	0.36%	6,058	-	0.19852%
55156	Madison County	2,590,743.31	0.36%	9,327	0.36%	9,327	-	0.30565%
55157	Mathews County	1,997,380.13	0.36%	7,191	0.36%	7,191	-	0.23565%
55158	Mecklenburg County	4,861,917.22	0.36%	17,503	0.36%	17,503	-	0.57357%
55159	Middlesex County	1,974,688.47	0.36%	7,109	0.36%	7,109	-	0.23296%
55160	Montgomery County	10,039,638.46	0.36%	36,143	0.36%	36,143	-	1.18441%
55162	Nelson County	2,089,868.80	0.36%	7,524	0.36%	7,524	-	0.24656%
55163	New Kent County	5,038,239.23	0.36%	18,138	0.36%	18,138	-	0.59438%
55165	Northampton County	4,725,882.01	0.36%	17,013	0.36%	17,013	-	0.55752%
55166	Northumberland County	2,810,058.24	0.36%	10,116	0.36%	10,116	-	0.33150%
55167	Nottoway County	2,276,510.63	0.36%	8,195	0.36%	8,195	-	0.26855%
55168	Orange County	3,884,192.00	0.36%	13,983	0.36%	13,983	-	0.45822%
55169	Page County	4,515,351.79	0.36%	16,255	0.36%	16,255	-	0.53268%
55170	Patrick County	4,550,277.94	0.36%	16,381	0.36%	16,381	-	0.53681%
55171	Pittsylvania County	9,226,561.87	0.36%	33,216	0.36%	33,216	-	1.08849%
55172	Powhatan County	4,924,992.58	0.36%	17,730	0.36%	17,730	-	0.58101%
55173	Prince Edward County	2,782,032.79	0.36%	10,015	0.36%	10,015	-	0.32819%
55174	Prince George County	2,352,278.70	0.36%	8,468	0.36%	8,468	-	0.27750%
55176	Prince William County	11,185,602.17	0.36%	40,268	0.36%	40,268	-	1.31959%
55177	Pulaski County	5,370,982.97	0.36%	19,336	0.36%	19,336	-	0.63364%
55178	Rappahannock County	2,155,093.07	0.36%	7,758	0.36%	7,758	-	0.25423%
55179	Richmond County	2,014,679.37	0.36%	7,253	0.36%	7,253	-	0.23768%
55180	Roanoke County	8,249,964.58	0.36%	29,700	0.36%	29,700	-	0.97327%
55181	Rockbridge County	3,610,787.38	0.36%	12,999	0.36%	12,999	-	0.42598%
55182	Rockingham County	13,194,634.40	0.36%	47,501	0.36%	47,501	-	1.55661%
55183	Russell County	3,951,920.67	0.36%	14,227	0.36%	14,227	-	0.46622%
55184	Scott County	3,994,678.88	0.36%	14,381	0.36%	14,381	-	0.47127%
55185	Shenandoah County	5,614,305.95	0.36%	20,212	0.36%	20,212	-	0.66235%
55186	Smyth County	3,995,258.39	0.36%	14,383	0.36%	14,383	-	0.47133%
55187	Southampton County	4,967,044.97	0.36%	17,881	0.36%	17,881	-	0.58596%
55188	Spotsylvania County	24,452,848.51	0.36%	88,030	0.36%	88,030	-	2.88475%
55189	Stafford County	27,793,636.65	0.36%	100,057	0.36%	100,057	-	3.27887%
55190	Surry County	1,788,428.38	0.36%	6,438	0.36%	6,438	-	0.21097%
55191	Sussex County	3,811,450.97	0.36%	13,721	0.36%	13,721	-	0.44964%
55192	Tazewell County	5,577,753.22	0.36%	20,080	0.36%	20,080	-	0.65802%
55193	Warren County	6,116,355.03	0.36%	22,019	0.36%	22,019	-	0.72156%
55195	Washington County	7,189,627.60	0.36%	25,883	0.36%	25,883	-	0.84819%
55196	Westmoreland County	3,679,271.46	0.36%	13,245	0.36%	13,245	-	0.43404%
55197	Wise County	5,912,356.60	0.36%	21,284	0.36%	21,284	-	0.69748%
55198	Wythe County	3,477,547.43	0.36%	12,519	0.36%	12,519	-	0.41025%
55199	York County	11,200,805.20	0.36%	40,323	0.36%	40,323	-	1.32139%
55200	City of Alexandria	19,183,934.94	0.36%	69,062	0.36%	69,062	-	2.26317%
55201	City of Bristol	2,194,059.93	0.36%	7,899	0.36%	7,899	-	0.25885%
55202	City of Buena Vista	1,108,755.21	0.36%	3,992	0.36%	3,992	-	0.13082%
55205	City of Danville	6,049,453.00	0.36%	21,778	0.36%	21,778	-	0.71367%
55206	City of Fredericksburg	4,145,889.54	0.36%	14,925	0.36%	14,925	-	0.48909%
55207	City of Hampton	9,599,881.03	0.36%	34,560	0.36%	34,560	-	1.13253%
55208	City of Harrisonburg	949,951.54	0.36%	3,420	0.36%	3,420	-	0.11207%

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55209	City of Hopewell	2,149,763.61	0.36%	7,739	0.36%	7,739	-	0.25361%
55210	City of Lynchburg	4,193,620.39	0.36%	15,097	0.36%	15,097	-	0.49473%
55212	City of Norfolk	23,744,489.96	0.36%	85,480	0.36%	85,480	-	2.80119%
55213	City of Petersburg	2,474,129.11	0.36%	8,907	0.36%	8,907	-	0.29188%
55214	City of Portsmouth	12,647,497.04	0.36%	45,531	0.36%	45,531	-	1.49205%
55215	City of Radford	1,848,282.72	0.36%	6,654	0.36%	6,654	-	0.21805%
55216	City of Richmond	23,447,045.85	0.36%	84,409	0.36%	84,409	-	2.76609%
55217	City of Roanoke	9,635,727.09	0.36%	34,689	0.36%	34,689	-	1.13676%
55219	City of Staunton	1,823,196.00	0.36%	6,564	0.36%	6,564	-	0.21510%
55220	City of Suffolk	6,384,567.65	0.36%	22,984	0.36%	22,984	-	0.75319%
55221	City of Williamsburg	229,386.60	0.36%	826	0.36%	826	-	0.02707%
55222	City of Winchester	3,572,178.17	0.36%	12,860	0.36%	12,860	-	0.42142%
55223	City of Martinsville	4,125,714.90	0.36%	14,853	0.36%	14,853	-	0.48673%
55224	City of Falls Church	1,529,206.98	0.36%	5,505	0.36%	5,505	-	0.18040%
55225	City of Colonial Heights	2,015,750.82	0.36%	7,257	0.36%	7,257	-	0.23781%
55230	City of Covington	292,367.19	0.36%	1,053	0.36%	1,053	-	0.03451%
55232	City of Franklin	469,526.13	0.36%	1,690	0.36%	1,690	-	0.05538%
55233	City of Chesapeake	35,093,825.66	0.36%	126,338	0.36%	126,338	-	4.14011%
55234	City of Virginia Beach	30,758,763.24	0.36%	110,732	0.36%	110,732	-	3.62870%
55235	City of Norton	402,753.42	0.36%	1,450	0.36%	1,450	-	0.04752%
55236	City of Manassas Park	627,070.03	0.36%	2,257	0.36%	2,257	-	0.07396%
55258	City of Newport News	12,574,027.78	0.36%	45,267	0.36%	45,267	-	1.48340%
55307	City of Lexington	326,647.88	0.36%	1,176	0.36%	1,176	-	0.03854%
55308	City of Waynesboro	1,241,044.87	0.36%	4,468	0.36%	4,468	-	0.14642%
55313	City of Galax	66,299.26	0.36%	239	0.36%	239	-	0.00783%
55316	City of Fairfax	675,088.22	0.36%	2,430	0.36%	2,430	-	0.07963%
55319	City of Emporia	451,907.48	0.36%	1,627	0.36%	1,627	-	0.05332%
55332	City of Manassas	954,330.33	0.36%	3,436	0.36%	3,436	-	0.11260%
55335	City of Salem	2,088,724.81	0.36%	7,519	0.36%	7,519	-	0.24640%
55365	City of Poquoson	449,257.20	0.36%	1,617	0.36%	1,617	-	0.05299%
Totals		<u>847,656,839.91</u>		<u>3,051,565</u>		<u>3,051,565</u>	-	<u>100.00000%</u>
Proof		<u>847,656,839.91</u>	0.36%	<u>3,051,565</u>				