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, 2022

		Total Health Insurance	Employer	Employer	Employer	Employer	Difference	Calculation of FY 2022	FY22 Special
Employer Code	Employer Name	Credit Compensation	Contribution Rate Paid	Contributions <u>Paid</u>	Contribution Rate Due	Contributions <u>Due</u>	(Over) <u>Under</u>	Proportionate Share of Employer Contributions	Employer Contribution
55100	Accomack County	3,893,807.42	0.36%	14,018	0.36%	14,018	-	0.50308%	1,388
55101	Albemarle County	2,686,387.55	0.36%	9,671	0.36%	9,671	-	0.34707%	958
55102	Alleghany County	4,737,203.03	0.36%	17,054	0.36%	17,054	-	0.61203%	1,689
55103	Amelia County	2,289,642.69	0.36%	8,243	0.36%	8,243	-	0.29582%	816
55104	Amherst County	3,941,372.96	0.36%	14,189	0.36%	14,189	-	0.50921%	1,405
55105	Appomattox County	1,787,809.29	0.36%	6,436	0.36%	6,436	-	0.23098%	637
55107	Augusta County	7,041,042.22	0.36%	25,348	0.36%	25,348	-	0.90969%	2,511
55108	Bath County	1,467,325.66	0.36%	5,282	0.36%	5,282	-	0.18956%	523
55109	Bedford County	6,689,582.57	0.36% 0.36%	24,082 4.804	0.36% 0.36%	24,082 4.804	-	0.86425% 0.17241%	2,385 476
55110 55111	Bland County Botetourt County	1,334,395.67 7,357,597.16	0.36%	26,487	0.36%	26,487	-	0.17241%	2,623
55111	Brunswick County	3,579,899.56	0.36%	12.888	0.36%	12.888	-	0.46252%	1,276
55112	Buchanan County	1,944,200.29	0.36%	6,999	0.36%	6,999	-	0.46232 %	693
55113	Buckingham County	2,171,906.43	0.36%	7,819	0.36%	7,819	_	0.28061%	774
55115	Campbell County	5,837,108.29	0.36%	21,014	0.36%	21,014	_	0.75415%	2,081
55116	Caroline County	5,169,923.71	0.36%	18.612	0.36%	18.612	_	0.66795%	1,843
55117	Carroll County	2,984,333.60	0.36%	10,744	0.36%	10,744	_	0.38558%	1,064
55118	Charles City County	1,534,494.18	0.36%	5,524	0.36%	5,524	_	0.19825%	547
55119	Charlotte County	2,582,150.16	0.36%	9,296	0.36%	9,296	_	0.33361%	921
55120	Chesterfield County	27,138,023.42	0.36%	97,697	0.36%	97,697	-	3.50615%	9,676
55121	Clarke County	2,278,576.54	0.36%	8,203	0.36%	8,203	-	0.29439%	812
55122	Craig County	1,197,120.69	0.36%	4,310	0.36%	4,310	-	0.15468%	427
55123	Culpeper County	7,695,736.80	0.36%	27,705	0.36%	27,705	-	0.99428%	2,744
55124	Cumberland County	1,895,795.29	0.36%	6,825	0.36%	6,825	-	0.24494%	676
55125	Dickenson County	2,498,979.91	0.36%	8,996	0.36%	8,996	-	0.32285%	891
55126	Dinwiddie County	4,420,187.17	0.36%	15,913	0.36%	15,913	-	0.57109%	1,576
55128	Essex County	1,801,592.69	0.36%	6,486	0.36%	6,486	-	0.23277%	642
55130	Fauquier County	14,487,683.31	0.36%	52,156	0.36%	52,156	-	1.87177%	5,166
55131	Floyd County	2,496,943.92	0.36%	8,989	0.36%	8,989	-	0.32260%	890
55132	Fluvanna County	4,366,467.59	0.36%	15,719	0.36%	15,719	-	0.56412%	1,557
55133	Franklin County	6,733,023.45	0.36%	24,239	0.36%	24,239	-	0.86989%	2,401
55134	Frederick County	13,003,204.21	0.36%	46,812	0.36%	46,812	-	1.67999%	4,636
55135	Giles County	2,914,388.87	0.36%	10,492	0.36%	10,492	-	0.37654%	1,039
55136	Gloucester County	6,947,298.42	0.36%	25,010	0.36%	25,010	-	0.89756%	2,477
55137	Goochland County	5,354,398.06	0.36%	19,276	0.36%	19,276	-	0.69178%	1,909
55138	Grayson County	2,353,753.92	0.36%	8,474	0.36%	8,474	-	0.30411%	839
55139	Greene County	3,056,939.12	0.36% 0.36%	11,005 10,490	0.36% 0.36%	11,005 10,490	-	0.39495% 0.37647%	1,090 1,039
55140 55141	Greensville County Halifax County	2,913,993.64 3,193,504.47	0.36%	11,497	0.36%	10,490	-	0.37647%	1,139
55141	Hanover County	22,851,063.03	0.36%	82.264	0.36%	82,264	-	2.95229%	8,148
55142	Henrico County	23,085,816.73	0.36%	83,109	0.36%	83,109	_	2.98262%	8,231
55144	Henry County	10.120.078.63	0.36%	36.432	0.36%	36,432	_	1.30747%	3,608
55145	Highland County	992,593.66	0.36%	3,573	0.36%	3,573	_	0.12823%	354
55146	Isle of Wight County	5.017.968.47	0.36%	18.065	0.36%	18.065	_	0.64832%	1.789
55147	James City County	3,191,427.99	0.36%	11,489	0.36%	11,489	-	0.41232%	1,138
55148	King George County	4,850,832.07	0.36%	17,463	0.36%	17,463	-	0.62671%	1,730
55149	King and Queen County	1,592,150.87	0.36%	5,732	0.36%	5,732	-	0.20571%	568
55150	King William County	2,462,737.92	0.36%	8,866	0.36%	8,866	-	0.31818%	878
55151	Lancaster County	2,693,060.73	0.36%	9,695	0.36%	9,695	-	0.34793%	960
55152	Lee County	2,655,680.46	0.36%	9,560	0.36%	9,560	-	0.34309%	947
55153	Loudoun County	72,001,549.77	0.36%	259,199	0.36%	259,199	-	9.30210%	25,681
55154	Louisa County	6,092,415.27	0.36%	21,933	0.36%	21,933	-	0.78713%	2,172
55155	Lunenburg County	1,467,918.05	0.36%	5,285	0.36%	5,285	-	0.18967%	523
55156	Madison County	2,424,671.40	0.36%	8,729	0.36%	8,729	-	0.31327%	865
55157	Mathews County	1,826,160.19	0.36%	6,574	0.36%	6,574	-	0.23593%	651
55158	Mecklenburg County	4,460,845.37	0.36%	16,059	0.36%	16,059	-	0.57633%	1,591
55159	Middlesex County	1,902,220.30	0.36%	6,848	0.36%	6,848	-	0.24576%	678
55160	Montgomery County	8,875,300.50	0.36%	31,951	0.36%	31,951	-	1.14666%	3,164
55162	Nelson County	1,963,507.68	0.36%	7,069	0.36%	7,069	-	0.25369%	700
55163	New Kent County	4,512,718.89	0.36%	16,246	0.36% 0.36%	16,246	-	0.58304%	1,609
55165	Northampton County	4,239,939.87	0.36%	15,264	0.30%	15,264	-	0.54779%	1,512

Virginia Retirement System
Finance Division
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State-Funded Health Insurance Credit OPEB - Constitutional Officers
for the Year Ended June 30, 2022

F1	_		Total Health Insurance	Employer Contribution	Employer Contributions	Employer Contribution	Employer Contributions	Difference	Calculation of FY 2022	FY22 Special
Employer Code		Employer Name	Credit Compensation	Rate Paid	Paid	Rate Due	Due	(Over) Under	Proportionate Share of Employer Contributions	Employer Contribution
55166	Northumberland County		2,730,367.10	0.36%	9,829	0.36%	9,829		0.35274%	973
55167	Nottoway County		2,006,409.46	0.36%	7,223	0.36%	7,223	-	0.25922%	715
55168	Orange County		3,091,245.47	0.36%	11,128	0.36%	11,128	-	0.39936%	1,102
55169 55170	Page County Patrick County		3,993,288.84 4,053,104.51	0.36% 0.36%	14,376 14,591	0.36% 0.36%	14,376 14,591	-	0.51593% 0.52364%	1,424 1.445
55171	Pittsylvania County		8,722,066.19	0.36%	31,399	0.36%	31,399	_	1.12685%	3,110
55172	Powhatan County		4,315,696.69	0.36%	15,537	0.36%	15,537	-	0.55759%	1,539
55173	Prince Edward County		2,635,448.01	0.36%	9,488	0.36%	9,488	-	0.34051%	940
55174	Prince George County		2,135,422.57	0.36%	7,688	0.36%	7,688	-	0.27591%	761
55176 55177	Prince William County Pulaski County		10,871,867.45	0.36% 0.36%	39,139 18.034	0.36% 0.36%	39,139 18.034	-	1.40462% 0.64720%	3,876 1,786
55177	Rappahannock County		5,009,437.88 2,011,530.95	0.36%	7,242	0.36%	7,242	-	0.25990%	717
55179	Richmond County		1,808,452.69	0.36%	6,510	0.36%	6,510	_	0.23363%	645
55180	Roanoke County		7,090,990.47	0.36%	25,528	0.36%	25,528	-	0.91615%	2,528
55181	Rockbridge County		3,305,396.18	0.36%	11,899	0.36%	11,899	-	0.42703%	1,178
55182	Rockingham County		11,898,748.74	0.36%	42,835	0.36%	42,835	-	1.53726%	4,242
55183	Russell County		3,715,267.98	0.36%	13,375	0.36%	13,375	-	0.48000%	1,325
55184 55185	Scott County		3,438,962.48 4,949,781.84	0.36% 0.36%	12,380 17,819	0.36% 0.36%	12,380 17,819	-	0.44429% 0.63949%	1,226 1,765
55186	Shenandoah County Smyth County		3,382,935.67	0.36%	12,179	0.36%	12,179		0.43708%	1,765
55187	Southampton County		4,740,185.42	0.36%	17,065	0.36%	17,065	_	0.61243%	1,690
55188	Spotsylvania County		22,667,224.37	0.36%	81,602	0.36%	81,602	_	2.92853%	8,082
55189	Stafford County		25,429,057.96	0.36%	91,545	0.36%	91,545	-	3.28537%	9,067
55190	Surry County		1,687,074.35	0.36%	6,073	0.36%	6,073	-	0.21795%	601
55191	Sussex County		3,505,309.67	0.36%	12,619	0.36%	12,619	-	0.45287%	1,250
55192	Tazewell County		5,010,071.98	0.36%	18,036	0.36%	18,036	-	0.64728%	1,786
55193 55195	Warren County Washington County		5,975,586.55 6,583,737.35	0.36% 0.36%	21,512 23,701	0.36% 0.36%	21,512 23,701		0.77202% 0.85058%	2,131 2,347
55196	Westmoreland County		3,549,328.56	0.36%	12,778	0.36%	12,778	-	0.45858%	1,266
55197	Wise County		5,346,699.82	0.36%	19,248	0.36%	19,248	_	0.69077%	1,906
55198	Wythe County		3,268,500.36	0.36%	11,767	0.36%	11,767	-	0.42229%	1,165
55199	York County		9,957,884.23	0.36%	35,848	0.36%	35,848	-	1.28651%	3,550
55200	City of Alexandria		17,858,056.33	0.36%	64,289	0.36%	64,289	-	2.30720%	6,367
55201	City of Bristol		2,693,630.40	0.36%	9,697	0.36%	9,697	-	0.34801%	960
55202 55205	City of Buena Vista City of Danville		976,918.34 5,531,829.30	0.36% 0.36%	3,517 19.915	0.36% 0.36%	3,517 19.915		0.12622% 0.71471%	348 1,972
55206	City of Fredericksburg		4,093,549.05	0.36%	14,737	0.36%	14,737	-	0.52888%	1,460
55207	City of Hampton		8,570,499.31	0.36%	30,854	0.36%	30,854	-	1.10729%	3,056
55208	City of Harrisonburg		904,063.26	0.36%	3,255	0.36%	3,255	-	0.11682%	322
55209	City of Hopewell		1,959,585.02	0.36%	7,055	0.36%	7,055	-	0.25319%	699
55210	City of Lynchburg		4,043,099.96	0.36%	14,555	0.36%	14,555	-	0.52235%	1,442
55212 55213	City of Norfolk		21,327,098.65 2,546,811.73	0.36% 0.36%	76,778 9,169	0.36% 0.36%	76,778 9,169	-	2.75541% 0.32906%	7,604 908
55213	City of Petersburg City of Portsmouth		11,531,442.53	0.36%	41,513	0.36%	41,513	-	1.48982%	4,112
55215	City of Radford		1,689,442.42	0.36%	6,082	0.36%	6,082	_	0.21827%	602
55216	City of Richmond		22,631,154.43	0.36%	81,472	0.36%	81,472	-	2.92387%	8,069
55217	City of Roanoke		9,180,121.26	0.36%	33,048	0.36%	33,048	-	1.18603%	3,273
55219	City of Staunton		1,831,046.05	0.36%	6,592	0.36%	6,592	-	0.23657%	653
55220	City of Suffolk		5,962,835.73	0.36%	21,466	0.36%	21,466	-	0.77037%	2,126
55221 55222	City of Williamsburg City of Winchester		195,798.65 3,289,253.05	0.36% 0.36%	705 11.841	0.36% 0.36%	705 11.841	-	0.02530% 0.42495%	70 1,173
55222	City of Martinsville		3,708,949.01	0.36%	13,352	0.36%	13,352	-	0.47918%	1,173
55224	City of Martinsville		1,312,574.15	0.36%	4,725	0.36%	4,725	_	0.16957%	468
55225	City of Colonial Heights		1,971,271.73	0.36%	7,097	0.36%	7,097	-	0.25470%	703
55230	City of Covington		277,469.10	0.36%	999	0.36%	999	-	0.03585%	99
55232	City of Franklin		257,214.41	0.36%	926	0.36%	926	-	0.03323%	92
55233	City of Chesapeake		31,242,228.08	0.36%	112,472	0.36%	112,472	-	4.03639%	11,139
55234 55235	City of Virginia Beach City of Norton		26,901,031.63 385,153.38	0.36% 0.36%	96,844 1,387	0.36% 0.36%	96,844 1,387	-	3.47554% 0.04978%	9,592 137
55236	City of Manassas Park		567,844.40	0.36%	2.044	0.36%	2.044	-	0.07336%	202
55258	City of Newport News		10,634,374.66	0.36%	38,284	0.36%	38,284	_	1.37394%	3,792
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Finance Division
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Employer <u>Code</u>	<u>Employer Name</u>	Total Health Insurance Credit <u>Compensation</u>	Employer Contribution Rate Paid	Employer Contributions <u>Paid</u>	Employer Contribution <u>Rate Due</u>	Employer Contributions <u>Due</u>	Difference (Over) <u>Under</u>	Calculation of FY 2022 Proportionate Share of Employer Contributions	FY22 Special Employer Contribution
55307	City of Lexington	270,658.90	0.36%	974	0.36%	974	-	0.03495%	96
55308	City of Waynesboro	1,325,824.46	0.36%	4,773	0.36%	4,773	-	0.17129%	473
55313	City of Galax	121,791.00	0.36%	438	0.36%	438	-	0.01572%	43
55316	City of Fairfax	587,364.69	0.36%	2,115	0.36%	2,115	-	0.07590%	209
55319	City of Emporia	423,468.86	0.36%	1,524	0.36%	1,524	-	0.05469%	151
55332	City of Manassas	880,153.96	0.36%	3,169	0.36%	3,169	-	0.11373%	314
55335	City of Salem	1,945,902.21	0.36%	7,005	0.36%	7,005	-	0.25140%	694
55364	Town of Bedford	22,124.16	0.36%	80	0.36%	80	-	0.00287%	8
55365	City of Poquoson	415,803.84	0.36%	1,497	0.36%	1,497	-	0.05372%	148
	Totals	774,012,971.67		2,786,447		2,786,447	-	100.00000%	275,975