Virginia Retirement System
Finance Division
Analysis of Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2022

		Total						Calculation of	
		Health Insurance	Employer		Employer		Difference	Proportionate	Non-
Employer		Creditable	Contribution	Contributions	Contribution	Contributions	(Over)	Share of FY 2022	Employer
Code 40400	Employer Name	Compensation	Rate Paid	Paid	Rate Due	<u>Due</u>	<u>Under</u>	Employer Contributions	Contribution 20,507
40100	Accomack County School Board	29,944,352.17	1.21% 1.21%	362,327	1.21% 1.21%	362,327	-	0.32129% 1.20489%	38,597
40101 40102	Albemarle County Schools Alleghany County School Board	112,297,914.15 17,722,793.67	1.21%	1,358,805 214,446	1.21%	1,358,805 214,446	-	0.19016%	144,744 22,844
40102	Amelia County School Board	9,545,108.07	1.21%	115,496	1.21%	214,446 115,496	-	0.10241%	12,303
40103	Amherst County School Board	26,594,176.39	1.21%	321,790	1.21%	321,790	-	0.28534%	34,278
40104	Appomattox County School Board	13,202,772.11	1.21%	159,754	1.21%	159,754	_	0.14166%	17,018
40106	Arlington Public Schools	327,230,287.30	1.21%	3,959,486	1.21%	3,959,486		3.51099%	421.776
40107	Augusta County School Board	63,902,483.64	1.21%	773,220	1.21%	773,220		0.68564%	82,366
40108	Bath County School Board	4,632,081.77	1.21%	56,048	1.21%	56,048		0.04970%	5,970
40109	Bedford County School Board	55,544,898.83	1.21%	672,093	1.21%	672,093	_	0.59596%	71,593
40110	Bland County School Board	4,025,071.21	1.21%	48,703	1.21%	48,703	_	0.04319%	5.188
40111	Botetourt County Schools	29,054,311.59	1.21%	351,557	1.21%	351,557	_	0.31174%	37,449
40112	Brunswick County Public Schools	8,602,950.28	1.21%	104,096	1.21%	104,096	_	0.09231%	11,089
40113	Buchanan County School Board	13,366,268.14	1.21%	161,732	1.21%	161,732	_	0.14341%	17,228
40114	Buckingham County School Board	12,329,830.43	1.21%	149,191	1.21%	149,191	_	0.13229%	15.892
40115	Campbell County School Board	44,953,178.16	1.21%	543,933	1.21%	543,933	_	0.48232%	57,941
40116	Caroline County School Board	23,499,263.98	1.21%	284,341	1.21%	284,341	_	0.25213%	30,288
40117	Carroll County School Board	22,564,671.14	1.21%	273,033	1.21%	273,033	_	0.24211%	29.085
40118	Charles City County School Board	4,022,480.15	1.21%	48,672	1.21%	48,672	_	0.04316%	5,185
40119	Charlotte County School Board	30,791,359.26	1.21%	372,575	1.21%	372,575	_	0.33037%	39,687
40120	Chesterfield County School Board	366,687,755.11	1.21%	4,436,922	1.21%	4,436,922	_	3.93435%	472.634
40121	Clarke County School Board	13,429,741.82	1.21%	162,500	1.21%	162,500	_	0.14409%	17,310
40122	Craig County School Board	3,797,666.43	1.21%	45,952	1.21%	45,952	_	0.04075%	4,895
40123	Culpeper County School Board	49,330,341.98	1.21%	596,897	1.21%	596,897	_	0.52929%	63,584
40124	Cumberland County School Board	9,145,073.17	1.21%	110,655	1.21%	110,655	-	0.09812%	11,787
40125	Dickenson County School Board	10,439,513.59	1.21%	126,318	1.21%	126,318	-	0.11201%	13,456
40126	Dinwiddie County School Board	26,772,297.59	1.21%	323,945	1.21%	323,945	-	0.28725%	34,507
40128	Essex County Public Schools	8,316,918.01	1.21%	100,635	1.21%	100,635	-	0.08924%	10,720
40129	Fairfax County School Board	1,657,839,403.57	1.21%	20,059,856	1.21%	20,059,856	-	17.78763%	2,136,831
40130	Fauquier County School Board	78,840,487.28	1.21%	953,970	1.21%	953,970	-	0.84591%	101,619
40131	Floyd County School Board	11,620,230.92	1.21%	140,605	1.21%	140,605	-	0.12468%	14,978
40132	Fluvanna County Public Schools	25,458,002.82	1.21%	308,042	1.21%	308,042	-	0.27315%	32,814
40133	Franklin County Public Schools	43,859,643.68	1.21%	530,702	1.21%	530,702	-	0.47059%	56,532
40134	Frederick County School Board	101,839,562.51	1.21%	1,232,259	1.21%	1,232,259	-	1.09268%	131,264
40135	Giles County Schools	13,475,216.34	1.21%	163,050	1.21%	163,050	-	0.14458%	17,368
40136	Gloucester County School Board	35,062,164.99	1.21%	424,252	1.21%	424,252	-	0.37620%	45,193
40137	Goochland County School Board	17,519,100.84	1.21%	211,981	1.21%	211,981	-	0.18797%	22,581
40138	Grayson County School Board	10,240,876.87	1.21%	123,915	1.21%	123,915	-	0.10988%	13,200
40139	Greene County Public Schools	19,348,030.90	1.21%	234,111	1.21%	234,111	-	0.20759%	24,938
40140	Greensville County School Board	13,787,297.41	1.21%	166,826	1.21%	166,826	-	0.14793%	17,771
40141	Halifax County School Board	30,347,954.90	1.21%	367,210	1.21%	367,210	-	0.32562%	39,117
40142	Hanover County School Board	113,200,537.57	1.21%	1,369,727	1.21%	1,369,727	-	1.21458%	145,908
40143	Henrico County School Board	314,036,321.86	1.21%	3,799,839	1.21%	3,799,839	-	3.36943%	404,770
40144	Henry County Public Schools	40,996,624.78	1.21%	496,059	1.21%	496,059	-	0.43987%	52,842
40145	Highland County Public Schools	1,962,518.87	1.21%	23,746	1.21%	23,746	-	0.02106%	2,530
40146	Isle of Wight County Schools	34,807,795.02	1.21%	421,174	1.21%	421,174	-	0.37347%	44,865
40148	King George County School Board	25,941,397.18	1.21%	313,891	1.21%	313,891	-	0.27834%	33,437
40149	King & Queen County School Board	5,458,679.58	1.21%	66,050	1.21%	66,050	-	0.05857%	7,036
40150	King William County School Board	12,878,243.26	1.21%	155,827	1.21%	155,827	-	0.13818%	16,600
40151	Lancaster County Public Schools	7,316,164.42	1.21%	88,526	1.21%	88,526	-	0.07850%	9,430
40152	Lee County School Board	19,706,517.70	1.21%	238,449	1.21%	238,449	-	0.21144%	25,400
40153	Loudoun County School Board	796,150,028.02	1.21%	9,633,415	1.21%	9,633,415	-	8.54224%	1,026,180

Virginia Retirement System
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for the Year Ended June 30, 2022

		Total						Calculation of	
		Health Insurance	Employer		Employer		Difference	Proportionate	Non-
Employer		Creditable	Contribution	Contributions	Contribution	Contributions	(Over)	Share of FY 2022	Employer
Code 40454	Employer Name	Compensation	Rate Paid	Paid	Rate Due	<u>Due</u>	<u>Under</u>	Employer Contributions	Contribution 45.540
40154 40155	Louisa County Public Schools	35,309,976.47	1.21% 1.21%	427,251	1.21% 1.21%	427,251	-	0.37886% 0.10256%	45,513 12,321
40155	Lunenburg County School Board Madison County School Board	9,558,757.68 10,782,790.26	1.21%	115,661 130,472	1.21%	115,661 130,472	-	0.10256%	13,898
40157	Mathews County School Board	7,886,718.06	1.21%	95,429	1.21%	95,429	-	0.08462%	10,165
40157	Mecklenburg County School Board	25,893,932.62	1.21%	313,317	1.21%	313,317	-	0.27783%	33,376
40159	Middlesex County School Board	9,466,830.39	1.21%	114,549	1.21%	114,549	_	0.10157%	12,202
40160	Montgomery County School Board	65,155,579.80	1.21%	788,383	1.21%	788,383	_	0.69908%	83.981
40162	Nelson County Public Schools	11,932,279.91	1.21%	144,381	1.21%	144,381	_	0.12803%	15,380
40163	New Kent County School Board	19,409,732.52	1.21%	234,858	1.21%	234,858	_	0.20826%	25,018
40165	Northampton County Schools	9,611,674.84	1.21%	116,301	1.21%	116,301	_	0.10313%	12,389
40166	Northumberland County School Board	9,302,599.75	1.21%	112,561	1.21%	112,561	_	0.09981%	11,990
40167	Nottoway County School Board	11,096,277.50	1.21%	134,265	1.21%	134,265	_	0.11906%	14,303
40168	Orange County Public Schools	29,383,342.52	1.21%	355,538	1.21%	355,538	_	0.31527%	37,873
40169	Page County Public Schools	19,682,941.33	1.21%	238,164	1.21%	238,164	_	0.21119%	25,370
40170	Patrick County School Board	13,405,482.17	1.21%	162,206	1.21%	162,206	_	0.14383%	17,278
40171	Pittsylvania County School Board	47,100,086.19	1.21%	569,911	1.21%	569,911	-	0.50536%	60,709
40172	Powhatan County School Board	26,728,653.14	1.21%	323,417	1.21%	323,417	-	0.28678%	34,451
40173	Prince Edward County School Board	11,310,623.83	1.21%	136,859	1.21%	136,859	-	0.12136%	14,579
40174	Prince George County School Board	35,348,676.55	1.21%	427,719	1.21%	427,719	-	0.37927%	45,562
40176	Prince William County School Board	642,134,879.93	1.21%	7,769,832	1.21%	7,769,832	-	6.88974%	827,665
40177	Pulaski County School Board	23,521,838.18	1.21%	284,614	1.21%	284,614	-	0.25238%	30,318
40178	Rappahannock County School Board	6,538,634.14	1.21%	79,117	1.21%	79,117	-	0.07016%	8,428
40179	Richmond County School Board	8,010,228.70	1.21%	96,924	1.21%	96,924	-	0.08595%	10,325
40180	Roanoke County School Board	87,062,011.87	1.21%	1,053,450	1.21%	1,053,450	-	0.93413%	112,217
40181	Rockbridge County School Board	17,916,558.43	1.21%	216,790	1.21%	216,790	-	0.19223%	23,093
40182	Rockingham County School Board	76,437,291.65	1.21%	924,891	1.21%	924,891	-	0.82013%	98,522
40183	Russell County School Board	19,697,485.13	1.21%	238,340	1.21%	238,340	-	0.21134%	25,388
40184	Scott County School Board	22,387,923.10	1.21%	270,894	1.21%	270,894	-	0.24021%	28,856
40185	Shenandoah County School Board	39,918,033.83	1.21%	483,008	1.21%	483,008	-	0.42830%	51,452
40186	Smyth County School Board	24,879,034.76	1.21%	301,036	1.21%	301,036	-	0.26694%	32,068
40187	Southampton County School Board	13,654,144.76	1.21%	165,215	1.21%	165,215	-	0.14650%	17,599
40188	Spotsylvania County School Board	143,990,743.43	1.21%	1,742,288	1.21%	1,742,288	-	1.54494%	185,594
40189	Stafford County School Board	192,405,990.96	1.21%	2,328,112	1.21%	2,328,112	-	2.06441%	247,998
40190	Surry County Schools	7,614,524.11	1.21%	92,136	1.21%	92,136	-	0.08170%	9,815
40191	Sussex County School Board	8,281,905.21	1.21%	100,211	1.21%	100,211	-	0.08886%	10,675
40192	Tazewell County Schools	26,386,474.91	1.21%	319,276	1.21%	319,276	-	0.28311%	34,010
40193	Warren County School Board	35,503,370.67	1.21%	429,591	1.21%	429,591	-	0.38093%	45,761
40195	Washington County School Board	38,555,406.63	1.21%	466,520	1.21%	466,520	-	0.41368%	49,695
40196	Westmoreland County School Board	10,291,140.06	1.21% 1.21%	124,523 400,405	1.21% 1.21%	124,523	-	0.11042%	13,265 42,652
40197 40198	Wise County School Board	33,091,297.33 22,510,175.99	1.21%			400,405	-	0.35505% 0.24152%	42,652 29,014
40198	Wythe County School Board York County School Board	75,565,570.93	1.21%	272,373 914,343	1.21% 1.21%	272,373 914,343	-	0.24152%	29,014 97,399
40199	Alexandria City School Board	169,229,734.05	1.21%	2,047,680	1.21%	2,047,680	-	1.81574%	218.125
40200	Bristol City School Board	13,867,989.37	1.21%	167,803	1.21%	167,803	-	0.14880%	17,875
40201	Buena Vista City Schools	5,217,534.02	1.21%	63,132	1.21%	63,132		0.05598%	6,725
40202	Charlottesville Public Schools	43,297,607.94	1.21%	523,901	1.21%	523,901	-	0.46456%	55,808
40205	Danville City Schools	39,598,134.87	1.21%	479,137	1.21%	479,137	-	0.42487%	51.040
40203	Fredericksburg City Schools	26,531,395.09	1.21%	321,030	1.21%	321,030	-	0.28467%	34,197
40207	Hampton City Schools	122,306,079.52	1.21%	1,479,904	1.21%	1,479,904	-	1.31227%	157,643
40208	Harrisonburg City School Board	49,008,627.07	1.21%	593,004	1.21%	593,004	_	0.52583%	63,168
40209	Hopewell City School Board	28,907,003.95	1.21%	349,775	1.21%	349,775	-	0.31016%	37,260
40210	Lynchburg Public Schools	58,001,203.52	1.21%	701,815	1.21%	701,815	-	0.62232%	74,759
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Virginia Retirement System
Finance Division
Analysis of Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2022

Employer		Total Health Insurance Creditable	Employer Contribution	Contributions	Employer Contribution	Contributions	Difference (Over)	Calculation of Proportionate Share of FY 2022	Non- Employer
Code	Employer Name	Compensation	Rate Paid	Paid	Rate Due	Due	Under	Employer Contributions	Contribution
40211	Newport News Public Schools	174,060,418.41	1.21%	2,106,131	1.21%	2,106,131	<u> </u>	1.86757%	224,351
40212	Norfolk Public Schools	217,147,916.79	1.21%	2,627,490	1.21%	2,627,490	_	2.32987%	279,888
40213	Petersburg City Schools	27,961,746.57	1.21%	338,337	1.21%	338,337	_	0.30001%	36,040
40214	Portsmouth School Board	86,492,158.69	1.21%	1,046,555	1.21%	1,046,555	_	0.92801%	111.482
40215	Radford City School Board	10,072,398.55	1.21%	121,876	1.21%	121,876	_	0.10807%	12,982
40216	Richmond Public Schools	204,102,017.06	1.21%	2,469,634	1.21%	2,469,634	_	2.18990%	263,073
40217	Roanoke City School Board	90,931,668.43	1.21%	1,100,273	1.21%	1,100,273	_	0.97564%	117,204
40219	Staunton City Schools	19,574,455.23	1.21%	236,851	1.21%	236,851	_	0.21002%	25,230
40220	Suffolk City School Board	84,666,483.35	1.21%	1,024,464	1.21%	1,024,464	-	0.90842%	109,129
40222	Winchester Public Schools	33,268,636.60	1.21%	402,551	1.21%	402,551	-	0.35695%	42,880
40223	Martinsville City Schools	11,942,247.93	1.21%	144,501	1.21%	144,501	-	0.12813%	15,392
40224	Falls Church Public Schools	28,974,936.48	1.21%	350,597	1.21%	350,597	-	0.31088%	37,346
40225	Colonial Heights City Schools	20,898,124.57	1.21%	252,867	1.21%	252,867	-	0.22422%	26,936
40231	Fairfax City School Board	97,615.20	1.21%	1,181	1.21%	1,181	-	0.00105%	126
40232	Franklin City Public Schools	6,895,539.18	1.21%	83,436	1.21%	83,436	-	0.07399%	8,888
40233	Chesapeake Public Schools	270,425,514.15	1.21%	3,272,149	1.21%	3,272,149	-	2.90151%	348,559
40234	Virginia Beach City School Board	441,111,818.17	1.21%	5,337,453	1.21%	5,337,453	-	4.73288%	568,561
40236	Manassas Park City Schools	24,554,957.32	1.21%	297,115	1.21%	297,115	-	0.26346%	31,649
40306	Town of West Point School Board	5,532,400.56	1.21%	66,942	1.21%	66,942	-	0.05936%	7,131
40307	Lexington City School Board	3,567,882.60	1.21%	43,171	1.21%	43,171	-	0.03828%	4,599
40308	Waynesboro Public Schools	20,312,473.47	1.21%	245,781	1.21%	245,781	-	0.21794%	26,181
40309	Town of Colonial Beach Schools	3,842,644.33	1.21%	46,496	1.21%	46,496	-	0.04123%	4,953
40313	Galax City Schools	8,302,577.40	1.21%	100,461	1.21%	100,461	-	0.08908%	10,701
40314	Norton City Schools	4,563,175.92	1.21%	55,214	1.21%	55,214	-	0.04896%	5,882
40332	Manassas City Schools	64,128,602.63	1.21%	775,956	1.21%	775,956	-	0.68806%	82,657
40335	City of Salem Schools	26,196,181.02	1.21%	316,974	1.21%	316,974	-	0.28107%	33,765
40402	Williamsburg-James City County School Board	79,775,535.69	1.21%	965,284	1.21%	965,284	-	0.85595%	102,825
40403	Poquoson City Public Schools	12,317,738.09	1.21%	149,045	1.21%	149,045	-	0.13216%	15,876
40410	Valley Vocational Technical Center	2,057,828.68	1.21%	24,900	1.21%	24,900	-	0.02208%	2,652
40412	Charlottesville/Albemarle Vo-Tech Center	1,628,076.03	1.21%	19,700	1.21%	19,700	-	0.01747%	2,099
40415	New Horizons Technical Center	9,751,947.78	1.21%	117,999	1.21%	117,999	-	0.10463%	12,569
40416	Northern Neck Regional Vocational Center	1,244,188.83	1.21%	15,055	1.21%	15,055	-	0.01335%	1,604
40417	Rowanty Vocational Technical Center	967,360.81	1.21%	11,705	1.21%	11,705	-	0.01038%	1,247
40418	Amelia-Nottoway Vocational Center	338,617.04	1.21%	4,097	1.21%	4,097	-	0.00363%	436
40421	Northern Neck Regional Special Education Program	593,616.00	1.21%	7,183	1.21%	7,183	-	0.00637%	765
40423	Maggie Walker Governor's School for Govt & Intl Studies	4,821,992.77	1.21%	58,346	1.21%	58,346	-	0.05174%	6,216
40424	Appomattox Region Governor's School	2,310,822.19	1.21%	27,961	1.21%	27,961	-	0.02479%	2,978
40425	Bridging Communities Regional Career and Tech Center	601,854.00	1.21%	7,282	1.21%	7,282	-	0.00646%	776
	Totals	9,320,159,459.59	_	112,773,929	_	112,773,929	-	100.00000%	12,013,013