## Virginia Retirement System Finance Division Analysis of Health Insurance Credit Contributions and Differences by Agency for the Year Ended June 30, 2018

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			Health					
			Insurance	Employer		Employer		Difference
Employe	r		Credit	Contribution	Contributions	Contribution	Contributions	(Over)
<u>Code</u>		Employer Name	<u>Compensation</u>	Rate Paid	<u>Paid</u>	Rate Due	<u>Paid</u>	<u>Under</u>
55100	Accomack County		6,114,233.28	0.45%	27,514.05	0.45%	27,514.05	-
55103	Amelia County		1,479,286.51	0.19%	2,810.64	0.19%	2,810.64	-
55104	Amherst County		3,848,846.45	0.24%	9,237.23	0.24%	9,237.23	-
55110	Bland County		856,974.04	0.52%	4,456.27	0.52%	4,456.27	-
55122	Craig County		422,865.87	0.03%	126.86	0.03%	126.86	-
55128	Essex County		1,553,040.42	0.47%	7,299.29	0.47%	7,299.29	-
55132	Fluvanna County		2,192,316.34	0.22%	4,823.10	0.22%	4,823.10	-
55136	Gloucester County		6,446,774.82	0.19%	12,248.87	0.19%	12,248.87	-
55139	Greene County		2,065,091.63	0.19%	3,923.67	0.19%	3,923.67	-
55140	Greensville County		2,182,913.52	0.17%	3,710.95	0.17%	3,710.95	-
55141	Halifax County		3,648,679.94	0.24%	8,756.83	0.24%	8,756.83	-
55142	Hanover County		40,970,274.00	0.21%	86,037.58	0.21%	86,037.58	-
55144	Henry County		5,626,720.85	0.07%	3,938.70	0.07%	3,938.70	-
55146	Isle of Wight County		7,470,169.76	0.15%	11,205.25	0.15%	11,205.25	-
55147	James City County		35,702,191.23	0.19%	67,834.16	0.19%	67,834.16	-
55154	Louisa County		5,709,143.15	0.17%	9,705.54	0.17%	9,705.54	-
55156	Madison County		1,870,042.66	0.09%	1,683.04	0.09%	1,683.04	-
55157	Mathews County		600,277.43	0.38%	2,281.05	0.38%	2,281.05	-
55163	New Kent County		5,019,989.12	0.20%	10,039.98	0.20%	10,039.98	-
55166	Northumberland County		1,100,265.88	0.02%	220.05	0.02%	220.05	-
55170	Patrick County		1,470,653.14	0.17%	2,500.11	0.17%	2,500.11	_
55171	Pittsylvania County		4,780,453.82	0.19%	9,082.86	0.19%	9,082.86	-
55172	Powhatan County		2,993,264.89	0.28%	8,381.14	0.28%	8,381.14	_
55176	Prince William County		242,794,197.25	0.18%	437,029.56	0.18%	437,029.56	_
55177	County of Pulaski		6,154,943.29	0.22%	13,540.88	0.22%	13,540.88	_
55178	Rappahannock County		616,169.22	0.02%	123.23	0.02%	123.23	_
55180	Roanoke County		36,685,160.61	0.30%	110,055.48	0.30%	110,055.48	_
55183	Russell County		1,562,251.01	0.28%	4,374.30	0.28%	4,374.30	_
55185	Shenandoah County		6,885,719.16	0.13%	8,951.43	0.13%	8,951.43	_
55187	Southampton County		2,185,731.69	0.12%	2,622.88	0.12%	2,622.88	_
55189	Stafford County		30,135,839.79	0.13%	39,176.59	0.13%	39,176.59	_
55192	Tazewell County		4,757,879.44	0.14%	6,661.03	0.14%	6,661.03	_
55195	Washington County		3,136,197.13	0.07%	2,195.34	0.07%	2,195.34	_
55196	Westmoreland County		2,329,922.73	0.27%	6,290.79	0.27%	6,290.79	_
55197	Wise County		3,815,275.03	0.09%	3,433.75	0.09%	3,433.75	_
55198	Wythe County		1,959,493.32	0.11%	2,155.44	0.11%	2,155.44	_
55199	York County		28,521,473.65	0.19%	54,190.80	0.19%	54,190.80	_
55215	City of Radford		8,092,754.40	0.30%	24,278.26	0.30%	24,278.26	_
55217	City of Roanoke		-	0.26%		0.26%		-
55222	City of Winchester		19,953,688.64	0.13%	25,939.80	0.13%	25,939.80	_
55228	Town of Middletown		494,743.71	0.15%	742.12	0.15%	742.12	_
55230	City of Covington		3,463,553.62	0.50%	17,317.77	0.50%	17,317.77	_
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		Health					
		Insurance	Employer		Employer		Difference
Employer		Credit	Contribution	Contributions	Contribution	Contributions	(Over)
<u>Code</u>	Employer Name	<u>Compensation</u>	Rate Paid	<u>Paid</u>	Rate Due	<u>Paid</u>	<u>Under</u>
55301	Town of Dumfries	1,386,321.79	0.11%	1,524.95	0.11%	1,524.95	-
55312	Town of Hamilton	297,141.96	0.40%	1,188.57	0.40%	1,188.57	-
55321	Town of Woodstock	2,776,212.46	0.33%	9,161.50	0.33%	9,161.50	-
55326	Town of Pearisburg	1,333,165.64	0.39%	5,199.35	0.39%	5,199.35	-
55332	City of Manassas	29,006,149.78	0.17%	49,310.45	0.17%	49,310.45	-
55342	Town of Lawrenceville	904,839.48	0.33%	2,985.97	0.33%	2,985.97	-
55344	Town of Stanley	656,159.97	0.26%	1,706.02	0.26%	1,706.02	-
55357	Town of Strasburg	2,809,635.15	0.13%	3,652.53	0.13%	3,652.53	-
55365	City of Poquoson	5,727,325.74	0.26%	14,891.05	0.26%	14,891.05	-
55385	Town of Kenbridge	440,831.07	0.12%	529.00	0.12%	529.00	-
55393	Town of Shenandoah	681,240.64	0.24%	1,634.98	0.24%	1,634.98	-
55396	Town of Kilmarnock	891,415.40	0.11%	980.56	0.11%	980.56	-
55411	Hampton Roads Sanitation District	49,821,457.26	0.19%	94,660.77	0.19%	94,660.77	-
55425	Colonial Services Board	9,067,189.63	0.17%	15,414.22	0.17%	15,414.22	-
55440	Shenandoah Valley Juvenile Detention Home	3,171,497.02	0.17%	5,391.54	0.17%	5,391.54	-
55447	Rappahannock Area Community Services Board	19,787,291.42	0.09%	17,808.56	0.09%	17,808.56	-
55450	Meherrin Regional Library	254,449.36	0.61%	1,552.14	0.61%	1,552.14	-
55454	Greensville/Emporia Department of Social Services	1,066,182.71	0.45%	4,797.82	0.45%	4,797.82	-
55455	James City Service Authority	4,233,452.34	0.20%	8,466.90	0.20%	8,466.90	-
55472	District 19 Community Services Board	8,704,677.15	0.14%	12,186.55	0.14%	12,186.55	-
55477	Frederick County Sanitation Authority	3,581,847.19	0.14%	5,014.59	0.14%	5,014.59	-
55478	Western Tidewater Community Services Board	16,961,550.73	0.15%	25,442.33	0.15%	25,442.33	-
55487	Capital Regional Airport Commission	8,545,455.78	0.21%	17,945.46	0.21%	17,945.46	-
55489	Harrisonburg-Rockingham Community Services Board	6,502,713.26	0.20%	13,005.43	0.20%	13,005.43	-
55493	Planning District 1 Community Services Board	252,748.92	0.24%	606.60	0.24%	606.60	-
55502	Alleghany Highlands Public Schools	1,821,022.26	0.61%	11,108.24	0.61%	11,108.24	-
55505	Appomattox County Public Schools	702,215.58	0.46%	3,230.19	0.46%	3,230.19	-
55508	Bath County School Board	651,019.07	0.87%	5,663.87	0.87%	5,663.87	-
55511	Botetourt County School Board	2,562,103.89	0.65%	16,653.68	0.65%	16,653.68	-
55517	Carroll County School Board	2,039,840.03	0.98%	19,990.43	0.98%	19,990.43	-
55522	Winchester City Public Schools	2,267,717.23	0.25%	5,669.29	0.25%	5,669.29	-
55523	Culpeper County Public Schools	4,509,552.18	0.17%	7,666.24	0.17%	7,666.24	-
55530	Covington City Public Schools	367,065.07	0.75%	2,752.99	0.75%	2,752.99	-
55536	Gloucester County Public Schools	2,990,016.33	0.62%	18,538.10	0.62%	18,538.10	-
55541	Halifax County Public Schools	1,650,534.77	0.73%	12,048.90	0.73%	12,048.90	-
55552	Lee County Public Schools	1,978,801.02	0.99%	19,590.13	0.99%	19,590.13	-
55553	Loudoun County Public Schools	57,864,863.48	0.20%	115,729.73	0.20%	115,729.73	-
55554	Louisa County Public Schools	3,775,794.03	0.44%	16,613.49	0.44%	16,613.49	-
55571	Pittsylvania County Public Schools	2,803,850.94	0.94%	26,356.20	0.94%	26,356.20	-
55574	Prince George County Public Schools	3,602,511.38	0.48%	17,292.05	0.48%	17,292.05	-
55576	Prince William County Public Schools	57,588,818.82	0.22%	126,695.40	0.22%	126,695.40	-
55578	Rappahannock County Public Schools	668,929.85	0.70%	4,682.51	0.70%	4,682.51	-

# Virginia Retirement System Finance Division Analysis of Health Insurance Credit Contributions and Differences by Agency for the Year Ended June 30, 2018

		Health					
		Insurance	Employer		Employer		Difference
Employer		Credit	Contribution	Contributions	Contribution	Contributions	(Over)
Code	Employer Name	<u>Compensation</u>	Rate Paid	<u>Paid</u>	Rate Due	<u>Paid</u>	Under
55582	Rockingham County Public Schools	8,112,785.58	0.65%	52,733.11	0.65%	52,733.11	-
55583	Russell County School Board	2,610,767.69	1.20%	31,329.21	1.20%	31,329.21	-
55589	Stafford County Public Schools	8,704,682.98	0.22%	19,150.30	0.22%	19,150.30	-
55595	Washington County Public Schools	2,617,104.00	0.80%	20,936.83	0.80%	20,936.83	-
55597	Wise County Public Schools	1,479,309.37	0.33%	4,881.72	0.33%	4,881.72	-
55598	Wythe County Public Schools	1,355,914.44	0.80%	10,847.32	0.80%	10,847.32	-
55606	Franklin City Public Schools	411,802.28	0.21%	864.78	0.21%	864.78	-
55612	Brunswick County Public Schools	1,114,681.08	0.57%	6,353.68	0.57%	6,353.68	-
55615	Campbell County Public Schools	3,198,309.00	0.64%	20,469.18	0.64%	20,469.18	-
55617	Roanoke City Schools	3,668,152.58	0.11%	4,034.97	0.11%	4,034.97	-
55619	Staunton City Public Schools	1,111,195.49	0.66%	7,333.89	0.66%	7,333.89	-
55632	Manassas City Public Schools	3,416,924.07	0.26%	8,884.00	0.26%	8,884.00	-
55633	Franklin County Public Schools	5,510,477.46	0.46%	25,348.20	0.46%	25,348.20	-
55635	Salem City Public Schools	1,286,204.87	0.69%	8,874.81	0.69%	8,874.81	-
55636	Manassas Park City Public Schools	1,304,628.82	0.14%	1,826.48	0.14%	1,826.48	-
55637	Newport News Public Schools	9,683,666.85	0.18%	17,430.60	0.18%	17,430.60	-
55802	Williamsburg-James City County Public Schools	5,316,122.91	0.21%	11,163.86	0.21%	11,163.86	-
55803	Poquoson City Public Schools	526,990.35	0.81%	4,268.62	0.81%	4,268.62	-
55814	Jackson River Technical Center	65,338.04	0.65%	424.70	0.65%	424.70	-
55866	Hampton Roads Transportation Accountability Commission	250,767.00	0.13%	326.00	0.13%	326.00	-
55867	Pamunleey Regional Library	1,176,610.81	0.27%	3,176.85	0.27%	3,176.85	-
55868	Northern Virginia Transportation Authority	1,051,767.33	0.07%	736.24	0.07%	736.24	=
55874	Meherrin Regional Jail Authority	4,929,396.72	0.18%	8,872.91	0.18%	8,872.91	-
55883	Western Virginia Regional Jail Authority	8,079,405.98	0.11%	8,887.35	0.11%	8,887.35	-
55886	Russell County Public Service Authority	420,208.80	0.18%	756.38	0.18%	756.38	-
55897	Prince William County Services Authority	24,392,662.68	0.18%	43,906.79	0.18%	43,906.79	-
55904	Highlands Juvenile Detention Center Commission	1,913,191.00	0.40%	7,652.76	0.40%	7,652.76	-
55909	Henry County Public Service Authority	2,329,670.18	0.31%	7,221.98	0.31%	7,221.98	-
55914	Rappahannock Juvenile Detention Commission	3,355,159.65	0.21%	7,045.84	0.21%	7,045.84	-
55918	Amherst County Service Authority	981,259.99	0.33%	3,238.16	0.33%	3,238.16	-
55919	Pepper's Ferry Regional Wastewater Treatment Authority	999,122.16	0.31%	3,097.28	0.31%	3,097.28	-
55927	New River Resource Authority	1,042,658.00	0.09%	938.39	0.09%	938.39	-
55929	Greensville County Water & Sewer Authority	1,142,429.78	0.23%	2,627.59	0.23%	2,627.59	-
55930	Petersburg Redevelopment & Housing Authority	1,159,328.51	0.26%	3,014.25	0.26%	3,014.25	-
55932	Virginia Coalfield Economic Development Authority	317,369.04	0.22%	698.21	0.22%	698.21	-
55940	Monacan Soil & Water Conservation District	152,236.20	0.31%	471.93	0.31%	471.93	-
55944	Central Virginia Waste Management Authority	529,093.79	0.18%	952.37	0.18%	952.37	-
55947	Tidewater Regional Group Home Commission	2,316,131.57	0.28%	6,485.17	0.28%	6,485.17	-
55957	Wise County Redevelopment and Housing Authority	652,401.34	0.43%	2,805.33	0.43%	2,805.33	-
55964	Virginia Biotechnology Research Park	556,926.75	0.14%	779.70	0.14%	779.70	-
55977	Southside Regional Jail	1,872,518.12	0.25%	4,681.30	0.25%	4,681.30	-
55978	Evergreen Soil & Water Conservation District	9,581.30	0.13%	12.46	0.13%	12.46	-
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### Virginia Retirement System Finance Division

#### Analysis of Health Insurance Credit Contributions and Differences by Agency

		Health Insurance	Employer		Employer		Difference
Employer	r	Credit	Contribution	Contributions	Contribution	Contributions	(Over)
Code	Employer Name	Compensation	Rate Paid	<u>Paid</u>	Rate Due	<u>Paid</u>	<u>Ùnder</u>
55979	Roanoke Higher Education Authority	860,058.62	0.16%	1,376.09	0.16%	1,376.09	-
55983	Southside Community Services Board	6,829,936.74	0.21%	14,342.87	0.21%	14,342.87	-
	Total Basic Health Insurance Credit	1,003,190,020.14		2,165,982.36		2,165,982.36	-
55171	Pittsylvania County	9,978,692.76	0.19%	18,959.52	0.19%	18,959.52	-
55217	City of Roanoke	8,838,568.55	0.26%	22,980.28	0.26%	22,980.28	-
	Total Special Health Insurance Credit	18,817,261.31		41,939.80		41,939.80	-
Grand Total Political Subdivisions		1,022,007,281.45		2,207,922.16		2,207,922.16	-
	Average Rate	0.22%					