

# 2019

## Instructions for Form 8941

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### Credit for Small Employer Health Insurance Premiums



Department of the Treasury  
**Internal Revenue Service**

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Section references are to the Internal Revenue Code unless otherwise noted.

## Future Developments

For the latest information about developments related to Form 8941 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form8941](https://www.irs.gov/Form8941).

## Reminders

**Exception for eligible small employers in certain counties.** Certain small employers whose principal business address is in a county with no qualified health plan through a Small Business Health Options Program (SHOP) Marketplace may be able to claim the credit for small employer health insurance premiums. For more information, see [Exception for eligible small employers in certain counties](#) in the instructions for line A.

**Waiver for Hawaii.** Employers in Hawaii can't claim this credit for insurance premiums paid for health plan years beginning after 2016. For more information, see *Waiver for Hawaii* in the instructions for line A.

## **General Instructions**

### **Purpose of Form**

Eligible small employers (defined below) use Form 8941 to figure the credit for small employer health insurance premiums for tax years beginning after 2009. For tax years beginning after 2013, the credit is only available for a 2-consecutive-tax-year credit period. The maximum credit is generally a percentage of premiums the employer paid during the tax year for certain health insurance coverage the employer provided to certain employees enrolled in a qualified health plan offered through a Small Business Health Options Program (SHOP) Marketplace. But the credit may be reduced by limitations based on the employer's full-time equivalent employees, average annual wages, adjusted

average premiums, and state premium subsidies and tax credits.



*For information about insurance plans offered through a SHOP Marketplace, visit [Healthcare.gov](https://www.healthcare.gov).*

For **tax-exempt eligible small employers**, the maximum credit is 35% of premiums paid, is limited to the amount of certain payroll taxes paid and is claimed as a refundable credit on Form 990-T, Exempt Organization Business Income Tax Return. A tax-exempt eligible small employer is an eligible small employer described in section 501(c) that is exempt from taxation under section 501(a). A tax-exempt employer not described in section 501(c) is generally not eligible to claim this credit. However, a tax-exempt farmers' cooperative subject to tax under section 1381 may be able to claim the credit as a general business credit, as discussed next.

For **all other eligible small employers**, the maximum credit is 50% of premiums paid, can be taken against both regular and alternative minimum tax, and is claimed as

part of the general business credit on Form 3800.



*Partnerships, S corporations, cooperatives, estates, trusts, and tax-exempt eligible small employers must file this form to claim the credit. All other taxpayers must not complete or file this form if their only source for this credit is a partnership, S corporation, cooperative, estate, or trust. Instead, they must report this credit directly on line 4h in Part III of Form 3800, General Business Credit.*

## **Eligible Small Employers**

You're an eligible small employer for the tax year if you meet the following three requirements.

- 1. You paid premiums for employee health insurance coverage under a qualifying arrangement.** A qualifying arrangement is generally an arrangement that requires you to pay a uniform percentage (not less than 50%) of the premium cost for each enrolled employee's health insurance coverage

(defined later). However, an arrangement that requires you to pay a uniform premium for each enrolled employee (composite billing) and offers different tiers of coverage (for example, employee-only, dependent, and family coverage) can be a qualifying arrangement even if it requires you to pay a uniform percentage that is less than 50% of the premium cost for employees not enrolled in employee-only coverage.

In addition, an arrangement that requires you to pay a separate premium for each employee based on age or other factors (list billing) can be a qualifying arrangement even if it requires you to pay a uniform percentage that is less than 50% of the premium cost for some employees.

For details, see *Employer Premiums Paid, Health Insurance Coverage, and Qualifying Arrangement*, later.

2. **You had fewer than 25 full-time equivalent employees (FTEs) for the tax year.** You may be able to meet this



requirement even if you had 25 or more employees. For details, see Worksheets 1 and 2.



*Although the term "eligible small employer" is defined in the Internal Revenue Code to include employers with "no more than" 25 FTEs, the phaseout of the credit amount operates in such a way that an employer with exactly 25 FTEs is not in fact eligible for the credit.*

- 3. You paid average annual wages for the tax year of less than \$55,000 per FTE.** For details, see Worksheets 1 and 3.



*If you had more than 10 FTEs **and** average annual wages of more than \$27,000, the FTE and average annual wage limitations (discussed later) will separately reduce your credit. This may reduce your credit to zero even if you had fewer than 25 FTEs and average annual wages of less than \$55,000.*

## **Employers treated as a single employer.**

Treat the following employers as a single employer to figure the credit.

- Employers who are corporations in a controlled group of corporations.
- Employers who are members of an affiliated service group.
- Employers who are partnerships, proprietorships, etc., under common control. See Regulations sections 1.414(c)-2, 1.414(c)-3, and 1.414(c)-4.
- Tax-exempt employers under common control. See Regulations section 1.414(c)-5.

For details, see section 45R(e)(5)(A) and Regulations section 1.45R-2(b).



*No more than one Form 8941 can be filed with a tax return, unless the exception described in Example 2 below applies.*

**Example 1.** You're a sole proprietor with two separate businesses and you file a separate Schedule C (Form 1040 or 1040-SR) for each

business. You must treat both businesses as a single employer to figure the credit. You will file one Form 8941 for both businesses.

**Example 2.** You and your spouse are both sole proprietors and file a separate Schedule C (Form 1040 or 1040-SR) for each of your separate businesses. Neither spouse was an employee of the other spouse or participated in the management of the other spouse's business at any time during the tax year. No more than 50% of the gross income of either business was derived from royalties, rents, dividends, interest, and annuities and you otherwise meet the requirements listed in Regulations section 1.414(c)-4(b)(5)(ii). Don't treat both businesses as a single employer to figure the credit. If you and your spouse are both eligible small employers, you can file two Forms 8941 with a jointly filed Form 1040 or 1040-SR.

## **Credit Period**

For tax years beginning after 2013, the credit period during which the credit can be claimed

is a 2-consecutive-tax-year period beginning with the first tax year in which:

- An eligible small employer (or any predecessor) files an income tax return with an attached Form 8941 with line A checked “Yes” and a positive amount on line 12, or
- A tax-exempt eligible small employer (or any predecessor) files Form 990-T with an attached Form 8941 with line A checked “Yes” and a positive amount on line 12.

## **Employer Premiums Paid**

Only premiums you paid for health insurance coverage under a qualifying arrangement (discussed later) for individuals considered employees are counted when figuring your credit.

**State premium subsidy or tax credit.** If you’re entitled to a state tax credit or a state premium subsidy paid directly to you for premiums you paid, don’t reduce the amount you paid by the credit or subsidy amount. Also, if a state pays a premium subsidy

directly to your insurance provider, treat the subsidy amount as an amount you paid for employee health insurance coverage.

**Wellness programs.** A wellness program is generally an insurance program of health promotion or disease prevention. If you pay part or all of the cost of an employee's participation in a wellness program, use the amount you paid to figure your employer premiums paid.

**Tobacco surcharges.** A tobacco surcharge is generally an additional amount charged for insurance for a tobacco user. If you pay part or all of an employee's tobacco surcharge, you can't use the amount you paid to figure your employer premiums paid.

**Dependent coverage.** Dependent coverage is generally coverage offered separately to an individual who is or may become eligible for coverage under the terms of a group health plan because of a relationship to a participant-employee, whether or not a dependent of the participant-employee. Dependent coverage doesn't include coverage, such as family coverage, which

includes coverage of the participant-employee. If you pay part or all of the cost of an employee's dependent coverage, use the amount you paid to figure your employer premiums paid.

**Portion of premiums paid.** If you pay only a portion of the premiums and your employees pay the rest, only the portion you pay is taken into account. For this purpose, any premium paid through a salary reduction arrangement under a section 125 cafeteria plan isn't treated as an employer paid premium. For more information on cafeteria plans, see section 1 of Pub. 15-B, Employer's Tax Guide to Fringe Benefits.

**Example 3.** You offer health insurance coverage to employees under a qualifying arrangement that requires you to pay 60% of the premium cost for employee-only coverage for each employee enrolled in any health insurance coverage you provide to employees. The total premium for each employee enrolled in employee-only coverage is \$5,200 per year or \$100 ( $\$5,200 \div 52$ ) for each weekly payday. The total premium for

each employee enrolled in family coverage is \$13,000 per year or \$250 ( $\$13,000 \div 52$ ) for each weekly payday.

Each payday you contribute \$60 (60% of \$100) toward the premium cost of each employee enrolled in employee-only coverage and withhold the remaining \$40 from the employee's paycheck to obtain the \$100 total weekly premium. Each payday you contribute \$60 (the same amount you pay toward the premiums of employees enrolled in employee-only coverage) toward the premium cost of each employee enrolled in family coverage and withhold the remaining \$190 from the employee's paycheck to obtain the \$250 total weekly premium.

To determine the premiums, you paid during the tax year, multiply the number of pay periods during which the employee was enrolled in the health insurance coverage by \$60. For example, you would've paid \$3,120 ( $\$60 \times 52$ ) for an employee who was enrolled for the entire tax year. You would've paid \$600 ( $\$60 \times 10$ ) for an employee who was only enrolled for 10 pay periods. You will need

an additional set of calculations if the premium amounts changed during the tax year.

## Health Insurance Coverage

For tax years beginning after 2013, health insurance coverage generally means coverage provided to employees enrolled in a qualified health plan offered through a Small Business Health Options Program (SHOP) Marketplace. For an exception that applies to certain employers in certain counties, see the instructions for line A, later. If this exception applies, health insurance coverage means coverage, as defined under *Health Insurance Coverage* in the 2013 Instructions for Form 8941.



*A stand-alone dental plan offered through a SHOP exchange will be considered a qualified health plan for purposes of the credit.*



*Employer premiums paid for health insurance coverage can be counted in figuring the credit only if the*



*premiums are paid under a qualifying arrangement.*

## **Qualifying Arrangement**

A qualifying arrangement is generally an arrangement that requires you to pay a uniform percentage (not less than 50%) of the premium cost for each enrolled employee's health insurance coverage (defined earlier). An arrangement that offers different tiers of coverage (for example, employee-only and family coverage) is generally a qualifying arrangement if it requires you to pay a uniform percentage (not less than 50%) separately for each tier of coverage you offer. However, an arrangement can be a qualifying arrangement even if it requires you to pay a uniform percentage that is less than 50% of the premium cost for some employees.

For more information about the following exceptions, see Regulations section 1.45R-4.

**State or local law.** You will be treated as satisfying the uniform percentage requirement if your failure to otherwise

satisfy the requirement was solely attributable to additional contributions you made to certain employees to comply with state or local law.

**Wellness program.** If a plan of an employer provides a wellness program, for purposes of meeting the uniform percentage requirement any additional amount of the employer contribution attributable to an employee's participation in the wellness program over the employer contribution with respect to an employee that doesn't participate in the wellness program isn't taken into account in calculating the uniform percentage requirement, whether the difference is due to a discount for participation or a surcharge for nonparticipation. The employer contribution for employees who don't participate in the wellness program must be at least 50% of the premium (including any premium surcharge for nonparticipation). However, for purposes of figuring the credit, the employer contributions are taken into account, including those contributions attributable to an employee's participation in a wellness program.

**Tobacco surcharge.** Any additional amount you or your employee pay to cover a tobacco surcharge isn't taken into account in figuring the uniform percentage requirement.

Amounts you or your employee pay to cover a tobacco surcharge aren't considered premiums paid for health insurance coverage when figuring this credit.

**Dependent coverage.** Premiums you pay for dependent coverage aren't subject to the uniform percentage requirement. You aren't required to pay a uniform percentage (not less than 50%) for dependent coverage.

**Arrangements with composite billing.** An arrangement that requires you to pay a uniform premium for each enrolled employee (composite billing) and offers different tiers of coverage can be a qualifying arrangement even if it requires you to pay a uniform percentage that is less than 50% of the premium cost for employees not enrolled in employee-only coverage. It is a qualifying arrangement (assuming employee-only coverage is the least expensive tier of

coverage) if it requires you to pay the following amounts.

- A uniform percentage (not less than 50%) of the premium cost for each employee (if any) enrolled in employee-only coverage.
- A uniform amount that is no less than the amount you would've paid toward employee-only coverage for each
- employee (if any) enrolled in family coverage.
- A uniform amount that is no less than the amount you would've paid toward employee-only coverage for each employee (if any) enrolled in any other tier of coverage (figured separately for each tier).

**Arrangements with list billing and only employee-only coverage.** An arrangement that requires you to pay a separate premium for each employee based on age or other factors (list billing) that only provides employee-only coverage can be a qualifying arrangement even if it requires you to pay a uniform percentage that is less than 50% of

the premium cost for some employees. It is a qualifying arrangement if it requires you to pay either of the following amounts.

- A uniform percentage (not less than 50%) of the premium charged for each employee enrolled in the employee-only coverage.
- A uniform percentage (not less than 50%) of your employer-computed composite rate (defined later) for your employee-only coverage for each employee enrolled in the employee-only coverage.

**Arrangements with list billing and other tiers of coverage.** An arrangement that requires you to pay a separate premium for each employee based on age or other factors (list billing) that provides other tiers of coverage can be a qualifying arrangement even if it requires you to pay a uniform percentage that is less than 50% of the premium cost for some employees. It is a qualifying arrangement (assuming employee-only coverage is the least expensive tier of coverage) if it requires you to pay the following amounts.

- A uniform percentage (not less than 50%) for each employee enrolled in employee-only coverage, as discussed under *Arrangements with list billing and only employee-only coverage* above.
- A uniform amount that is either equal to the amount you would've paid toward employee-only coverage (as discussed above), a uniform percentage (not less than 50%) of the premium charged, or a uniform percentage (not less than 50%) of your employer-computed composite rate (defined below) for your family coverage, for each employee (if any) enrolled in family coverage.
- A uniform amount that is either equal to the amount you would've paid toward employee-only coverage (as discussed above), a uniform percentage (not less than 50%) of the premium charged, or a uniform percentage (not less than 50%) of your employer-computed composite rate (defined below) for any other tier of coverage, for each employee (if any)

enrolled in any other tier of coverage (figured separately for each tier).

**Employer-computed composite rate.** The employer-computed composite rate for a tier of coverage is the average rate determined by adding the premiums for that tier of coverage for all employees eligible to participate in the health insurance plan (whether or not they actually receive coverage under the plan or under that tier of coverage) and dividing by the total number of such eligible employees.

**More than one plan.** Different types of health insurance plans are generally not aggregated for purposes of meeting the qualifying arrangement requirement. For example, if you offer a major medical insurance plan and a stand-alone vision plan, you generally must separately satisfy the requirements for a qualifying arrangement with respect to each type of coverage. For exceptions, see Regulations section 1.45R-4(c).

**State subsidies and credits.** For this purpose, if you're entitled to a state tax credit or a state premium subsidy paid directly to

you for premiums you paid, don't reduce the amount you paid by the credit or subsidy amount.

Also, if a state pays a premium subsidy directly to your insurance provider, treat the subsidy amount as an amount you paid for employee health insurance coverage.

## **State Premium Subsidy and Tax Credit Limitation**

Your credit may be reduced if you're entitled to a state tax credit or a state premium subsidy for the cost of health insurance coverage you provide under a qualifying arrangement to individuals considered employees. The state tax credit may be refundable or nonrefundable and the state premium subsidy may be paid to you or directly to your insurance provider.

Although a state tax credit or premium subsidy paid directly to you doesn't reduce the amount of your employer premiums paid, and although a state premium subsidy paid directly to an insurance provider is treated as an employer premium you paid, the amount



of your credit can't be more than your net premium payments.

Net premium payments are employer premiums paid (discussed earlier) minus the amount of any state tax credits you received or will receive and any state premium subsidies paid either to you or directly to your insurance provider for premiums for health insurance coverage you provide under a qualifying arrangement to individuals considered employees.

## **Payroll Tax Limitation for Tax-Exempt Eligible Small Employers**

The credit for tax-exempt eligible small employers can't exceed the amount of certain payroll taxes. For tax years beginning in 2019, payroll taxes, for this purpose, mean only the following taxes.

- Federal income taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2019.

- Medicare taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2019.
- Medicare taxes the tax-exempt employer was required to pay for calendar year 2019.

## **Premium Deduction Reduced**

You must reduce your deduction for the cost of providing health insurance coverage to your employees by the amount of any credit for small employer health insurance premiums allowed with respect to the coverage.

## **More Information**

For more information about this credit, see the following.

- Section 45R.
- Regulations sections 1.45R-0 through 1.45R-5.
- [IRS.gov/Affordable-Care-Act/Employers/Small-Business-Health-](https://www.irs.gov/Affordable-Care-Act/Employers/Small-Business-Health-Insurance)

Care-Tax-Credit-and-the-SHOP-Marketplace.

## Specific Instructions



*Partnerships, S corporations, cooperatives, estates, trusts, and tax-exempt eligible small employers must file this form to claim the credit. All other taxpayers must not complete or file this form if their only source for this credit is a partnership, S corporation, cooperative, estate, or trust. Instead, they must report this credit directly on line 4h in Part III of Form 3800.*

Use Worksheets 1 through 7 to figure the amounts to report on various lines of Form 8941.

- Use Worksheets 1, 2, and 3 to figure the amounts to report on lines 1, 2, and 3 of Form 8941.
- Use Worksheet 4 to figure the amounts to report on lines 4, 5, and 13 of Form 8941.

- Use Worksheets 5, 6, and 7 to figure the amounts to report on lines 8, 9, and 14 of Form 8941.

## **Line A**

Answer "Yes" if one of the following applies.

- You paid premiums for employee health insurance coverage you provided through a SHOP Marketplace or through a direct enrollment process, if available in your state.
- You qualify for an exception to this requirement, as discussed below.

If you answer "Yes" because you paid premiums for employee health insurance coverage you provided through a SHOP Marketplace, enter the Marketplace identifier, if any.

If you answer "No," don't file Form 8941 unless you're filing it for a partnership, S corporation, cooperative, estate, trust, or tax-exempt eligible small employer that received from another entity a credit that must be

reported on line 15. For more information, see the instructions for line 15.

**Waiver for Hawaii.** Hawaii has received a 5-year State Innovation Waiver under section 1332 of the Affordable Care Act. Employers in Hawaii can't participate in the SHOP Marketplace or claim the credit for insurance premiums paid for health plan years beginning after 2016. For more information on the waiver, visit [CMS.gov](https://www.cms.gov).

**Exception for eligible small employers in certain counties.** For calendar year 2019, SHOP Marketplaces in certain counties across the United States didn't have qualified health plans available for employers to offer to employees. However, relief is available which allows eligible small employers with a principal business address in those counties to claim the credit for 2019 if they properly claimed the credit under section 45R for all or part of 2018. For details, see Notice 2018-27, 2018-20, I.R.B. 580, available at [IRS.gov/irb/2018-20 IRB#NOT-2018-27](https://www.irs.gov/irb/2018-20_IRB#NOT-2018-27).



*To see whether a particular county has coverage available through a SHOP Exchange for 2019 and beyond, go to [Healthcare.gov/small-business](https://www.healthcare.gov/small-business) and enter “plans and prices” in the search box.*

## **Line C**

Answer “Yes” if a tax return you (or any predecessor) filed for a tax year beginning in 2014, 2015, 2016, or 2017 included a Form 8941 with line A checked “Yes” and line 12 showing a positive amount. For more information, see *Credit Period*, earlier.

If you answer “Yes,” don’t file Form 8941 unless you’re filing it for a partnership, S corporation, cooperative, estate, trust, or tax-exempt eligible small employer that received from another entity a credit that must be reported on line 15. An entity that qualifies for this exception shouldn’t report any amount on line 12. For more information, see the instructions for line 15.

# Worksheet 1. Information Needed To Complete Line 1 and Worksheets 2 and 3

If you need more rows, use a separate sheet and include the additional amounts in the totals below.

(a) Individuals Considered Employees	(b) Employee Hours of Service	(c) Employee Wages Paid
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21.		
22.		
23.		
24.		
25.		
Totals:		

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## **Column (a), Individuals Considered Employees**

Enter the name or other identifying information for all individuals considered employees for purposes of this credit.

In general, all employees who perform services for you during the tax year are taken into account in determining your FTEs, average annual wages, and premiums paid. Rules that apply to certain types of employees are discussed below.

**Excluded employees.** The following individuals aren't considered employees when you figure this credit. Hours and wages of these employees and premiums paid for them aren't counted when you figure your credit.

- The owner of a sole proprietorship.
- A partner in a partnership.
- A shareholder who owns (after applying the section 318 constructive ownership rules) more than 2% of an S corporation.

- A shareholder who owns (after applying the section 318 constructive ownership rules) more than 5% of the outstanding stock or stock possessing more than 5% of the total combined voting power of all stock of a corporation that isn't an S corporation.
- A person who owns more than 5% of the capital or profits interest in any other business that isn't a corporation.
- Family members or a member of the household who isn't a family member but qualifies as a dependent on the individual income tax return of a person listed above. Family members include a child (or descendant of a child), a sibling or step-sibling, a parent (or ancestor of a parent), a step-parent, a niece or nephew, an aunt or uncle, or a son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law. A spouse of any owner or family member listed above is also considered a family member for this purpose.

**Former employees.** Premiums paid on behalf of a former employee with no hours of service may be treated as paid on behalf of an employee for purposes of figuring the credit provided that, if so treated, the former employee is also treated as an employee for purposes of the uniform percentage requirement.

**Leased employees.** Don't use premiums paid by the leasing organization to figure your credit. Also, a leased employee who isn't a common law employee is considered an employee for credit purposes if he or she does all the following.

- Provides services to you under an agreement between you and a leasing organization.
- Has performed services for you (or for you and a related person) substantially full time for at least 1 year.
- Performs services under your primary direction or control.

But don't use hours, wages, or premiums paid with respect to the initial year of service on which leased employee status is based.

**Seasonal employees.** Employees who perform labor or services on a seasonal basis and perform labor or services for you 120 or fewer days during the tax year aren't considered employees in determining FTEs and average annual wages. But premiums paid on their behalf are counted in determining the amount of the credit.

Seasonal workers include retail workers employed exclusively during holiday seasons. Seasonal workers also include workers employed exclusively during the summer.

**Household and other nonbusiness employees.** Household employees and other employees who aren't performing services in your trade or business are considered employees if they otherwise qualify, as discussed above. A sole proprietor must include both business and nonbusiness employees to determine FTEs, average annual wages, and premiums paid.

**Ministers.** A minister performing services in the exercise of his or her ministry is treated as self-employed for social security and Medicare purposes. However, for credit purposes, whether a minister is an employee or self-employed is determined under the common law test for determining worker status. Self-employed ministers aren't considered employees.

## **Column (b), Employee Hours of Service**

Enter the total hours of service for the tax year for each employee listed in column (a). Don't enter more than 2,080 hours for any employee. But enter -0 for seasonal employees who worked 120 or fewer days during the tax year.

**Employee hours of service.** An employee's hours of service for a year include the following.

- Each hour for which the employee is paid, or entitled to payment, for the performance of duties for the employer during the employer's tax year.

- Each hour for which an employee is paid, or entitled to payment, by the employer on account of a period of time during the employer's tax year during which no duties are performed due to vacation, holiday, illness, incapacity (including disability), layoff, jury duty, military duty, or leave of absence (except that no more than 160 hours of service are required to be counted for an employee on account of any single continuous period during which the employee performs no duties).

To figure the total number of hours of service you must take into account for an employee for the year, you can use any of the following methods.

***Actual-hours-worked method.*** Determine actual hours of service from records of hours worked and hours for which payment is made or due (payment is made or due for vacation, holiday, illness, incapacity, etc., as described above).

***Days-worked equivalency method.*** Use a days-worked equivalency whereby the employee is credited with 8 hours of service

for each day for which the employee would be required to be credited with at least 1 hour of service under the rules described above.

***Weeks-worked equivalency method.*** Use a weeks-worked equivalency whereby the employee is credited with 40 hours of service for each week for which the employee would be required to be credited with at least 1 hour of service under the rules described above.

## **Column (c), Employee Wages Paid**



*Complete Worksheet 2 before you complete column (c) of Worksheet 1.*

***Do not*** complete column (c) if Worksheet 2, line 3, is 25 or more.

Enter the total wages paid for the tax year for each employee listed in column (a). But enter -0 for seasonal employees who worked 120 or fewer days during the tax year.

Wages, for this purpose, mean wages subject to social security and Medicare tax withholding determined without considering any wage base limit.

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# Worksheet 2. Information Needed To Complete Line 2 (FTEs)

Your credit is reduced if you had more than 10 full-time equivalent employees (FTEs) for the tax year. If you had 25 or more FTEs for the tax year, your credit is reduced to zero.

1. Enter the total employee hours of service from Worksheet 1, column (b) . . . . .	1.	_____
2. Hours of service per FTE . . . . .	2.	2,080
3. <b>Full-time equivalent employees.</b> Divide line 1 by line 2. If the result isn't a whole number (0, 1, 2, etc.), <b>generally round the result down</b> to the next lowest whole number. For example, round 2.99 down to 2. However, if the result is less than one, enter 1. Report this number on Form 8941, line 2 . . .		
	3.	_____

# Worksheet 3. Information Needed To Complete Line 3 (Average Annual Wages)

Your credit is reduced if you paid average annual wages of more than \$27,000 for the tax year. If you paid average annual wages of \$55,000 or more for the tax year, your credit is reduced to zero.

1. Enter the total employee wages paid from Worksheet 1, column (c) . . . . .	1.	_____
2. Enter FTEs from Worksheet 2, line 3 . . . . .	2.	_____
3. <b>Average annual wages.</b> Divide line 1 by line 2. If the result isn't a multiple of \$1,000 (\$1,000, \$2,000, \$3,000, etc.), <b>round the result down</b> to the next lowest multiple of \$1,000. For example, round \$2,999 down to \$2,000. Report this amount on Form 8941, line 3 . . .		
	3.	_____

# Worksheet 4. Information Needed To Complete Lines 4, 5, and 13 and Worksheet 7

If you need more rows, use a separate sheet and include the additional amounts in the totals below.

(a) Enrolled Individuals Considered Employees	(b) Employer Premiums Paid	(c) Adjusted Average Premiums	(d) Enrolled Employee Hours of Service
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			
21.			
22.			
23.			
24.			
25.			
Totals:			

## **Column (a), Enrolled Individuals Considered Employees**

Enter the name or other identifying information for each individual listed in column (a) of Worksheet 1 who was enrolled in health insurance coverage you provided to employees during the tax year under a qualifying arrangement. For details, see *Health Insurance Coverage* and *Qualifying Arrangement*, earlier.

## **Column (b), Employer Premiums Paid**

Enter the total employer premiums paid for the tax year for each employee listed in column (a). For details, see *Employer Premiums Paid*, earlier.

## **Column (c), Adjusted Average Premiums**

Your credit is reduced if the employer premiums paid are more than the employer premiums that would've been paid if individuals considered employees were

enrolled in a plan with a premium equal to the average premium for the small group market in the rating area in which the employee enrolls for coverage.

The rating area in which an employee enrolls for coverage is generally the rating area where your business is located (based on your primary business address). You will generally have selected a plan in your rating area that covers all employees located within or outside your rating area. However, if you have multiple businesses or operations in multiple states and have set up plans in more than one SHOP Marketplace, the average premiums may be different for employees enrolled in each SHOP Marketplace.

Enter, for each employee listed in column (a), the premiums you would've paid if the employee had enrolled in a plan or plans with a total premium equal to the average premium for the small group market in the rating area in which the employee enrolls for coverage.

To find the average premium for the small group market in a rating area for tax years

beginning in 2019, see the average premium tables at the end of these instructions. Family coverage includes any coverage other than employee-only coverage.

**Example 4.** Assume the same facts that were used in *Example 3*. The \$60 you contribute each payday toward employee health insurance coverage is 60% ( $\$60 \div \$100$ ) of the weekly premium for each employee enrolled in employee-only coverage and 24% ( $\$60 \div \$250$ ) of the weekly premium for each employee enrolled in family coverage.

In this situation, the total average premium limitation amounts that apply are 60% of the applicable average premium amounts for each employee enrolled in employee-only coverage and 24% of the applicable average premium amounts for each employee enrolled in family coverage.

You have an employee enrolled in employee-only coverage who enrolled for coverage in your local rating area. The applicable employee-only average premium amount for the rating area is \$4,940 or \$95 ( $\$4,940 \div 52$ ) for each weekly payday. The amount you

would've paid toward this employee's health insurance coverage based on the average premiums is \$57 (60% of \$95) each payday.

To determine the premiums you would've paid for this employee during the tax year if the employee had enrolled in an average premium plan, multiply the number of pay periods during which your employee was enrolled in the health insurance coverage by \$57. For example, you would've paid \$2,964 ( $\$57 \times 52$ ) if the employee was enrolled for the entire tax year. You would've paid \$570 ( $\$57 \times 10$ ) if the employee was only enrolled for 10 pay periods. You'll need an additional set of calculations if the premium amounts changed during the tax year.

## **Column (d), Enrolled Employee Hours of Service**



***Don't*** complete column (d) of Worksheet 4 if Form 8941, line 12, is zero.

Enter the amount from column (b) of Worksheet 1 for each employee listed in column (a) of Worksheet 4.

# Worksheet 5. Information Needed To Complete Line 8 (If Line 2 is More Than 10)

1. Enter the amount from Form 8941, line 7 . . . . .	1. _____
2. Enter the number from Form 8941, line 2 . . . . .	2. _____
3. Subtract 10 from line 2 . . . . .	3. _____
4. Divide line 3 by 15. Enter the result as a decimal (rounded to at least 3 places) . . . . .	4. _____
5. Multiply line 1 by line 4 . . . . .	5. _____
6. Subtract line 5 from line 1. Report this amount on Form 8941, line 8 . . . . .	6. _____

# Worksheet 6. Information Needed To Complete Line 9 (If Line 3 is More Than \$27,000)

1. Enter the amount from Form 8941, line 8 . . . . .	1. _____
2. Enter the amount from Form 8941, line 7 . . . . .	2. _____
3. Enter the amount from Form 8941, line 3 . . . . .	3. _____
4. Subtract \$27,100 from line 3 . . . . .	4. _____
5. Divide line 4 by \$27,100. Enter the result as a decimal (rounded to at least 3 places) . . . . .	5. _____
6. Multiply line 2 by line 5 . . . . .	6. _____
7. Subtract line 6 from line 1. Report this amount on Form 8941, line 9 . . . . .	7. _____

## Line 10

Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4. For details, see [State Premium Subsidy and Tax Credit Limitation](#), earlier.

## Worksheet 7. Information Needed To Complete Line 14 (If Line 12 is More Than Zero)

1. Enter the total enrolled employee hours of service from Worksheet 4, column (d) . . . . .	1.	_____
2. Hours of service per FTE . . . . .	2.	2,080
3. Divide line 1 by line 2. If the result isn't a whole number (0, 1, 2, etc.), <b>generally round the result down</b> to the next lowest whole number. For example, round 2.99 down to 2. However, if the result is less than one, enter 1. Report this number on Form 8941, line 14 . . .	3.	_____



## Line 15

Enter any credit for small employer health insurance premiums from:

- Schedule K-1 (Form 1065), box 15 (code P);
- Schedule K-1 (Form 1120-S), box 13 (code P);
- Schedule K-1 (Form 1041), box 13 (code G); and
- Form 1099-PATR, Taxable Distributions Received From Cooperatives, box 11, or other notice of credit allocation.



*Partnerships, S corporations, cooperatives, estates, trusts, and tax-exempt eligible small employers report the above credits on line 15. All other filers figuring a separate credit on earlier lines also report the above credits on line 15. All others not using earlier lines to figure a separate credit must report the above credits directly on Form 3800, Part III, line 4h.*

## Line 17

**Cooperatives.** A cooperative described in section 1381(a) must allocate to its patrons the credit in excess of its tax liability.

Therefore, to figure the unused amount of the credit allocated to patrons, the cooperative must first figure its tax liability. While any excess is allocated to patrons, any credit recapture applies as if the cooperative had claimed the entire credit.

If the cooperative is subject to the passive activity rules, include on line 15 any credit for small employer health insurance premiums from passive activities disallowed for prior years and carried forward to this year.

Complete Form 8810, Corporate Passive Activity Loss and Credit Limitations, to determine the allowed credit that must be allocated to patrons. For details, see the Instructions for Form 8810.

**Estates and trusts.** Allocate the credit on line 16 between the estate or trust and the beneficiaries in the same proportion as

income was allocated and enter the beneficiaries' share on line 17.

If the estate or trust is subject to the passive activity rules, include on line 15 any credit for small employer health insurance premiums from passive activities disallowed for prior years and carried forward to this year.

Complete Form 8582-CR, Passive Activity Credit Limitations, to determine the allowed credit that must be allocated between the estate or trust and the beneficiaries. For details, see the Instructions for Form 8582-CR.

## **Line 19**

Enter the total amount of certain payroll taxes. Payroll taxes, for this purpose, mean only the following taxes.

- Federal income taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2019.
- Medicare taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2019.

- Medicare taxes the tax-exempt employer was required to pay for calendar year 2019.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual and business taxpayers filing this form is approved under OMB control number

1545-0074 and 1545-0123 and is included in the estimates shown in the instructions for their individual and business income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping .....8 hr., 8 min.

Learning about the law or the form...1 hr., 2 min.

Preparing and sending the form to the IRS  
2 hr., 5 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

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### Average Premiums Needed To Figure Adjusted Amounts on Worksheet 4

The following tables list the average premiums for the small group market in each rating area generally listed by county for each state for tax years beginning in 2019.

## Alabama

County	Employee-Only	Dependent, Family, etc.
Autauga	7,496	19,230
Baldwin	6,299	17,134
Barbour	6,299	17,134
Bibb	6,653	18,549
Blount	6,653	18,549
Bullock	6,299	17,134
Butler	6,299	17,134
Calhoun	6,642	18,615
Chambers	6,299	17,134
Cherokee	6,299	17,134
Chilton	6,653	18,549
Choctaw	6,299	17,134
Clarke	6,299	17,134
Clay	6,299	17,134
Cleburne	6,299	17,134
Coffee	6,299	17,134
Colbert	8,558	19,748
Conecuh	6,299	17,134
Coosa	6,299	17,134
Covington	6,299	17,134
Crenshaw	6,299	17,134
Cullman	6,299	17,134
Dale	6,299	17,134
Dallas	6,299	17,134
DeKalb	6,299	17,134
Elmore	7,496	19,230
Escambia	6,299	17,134
Etowah	5,846	18,202
Fayette	6,299	17,134
Franklin	6,299	17,134
Geneva	6,414	16,386
Greene	7,603	16,924
Hale	7,603	16,924
Henry	6,414	16,386
Houston	6,414	16,386
Jackson	6,299	17,134
Jefferson	6,653	18,549
Lamar	6,299	17,134
Lauderdale	8,558	19,748
Lawrence	7,893	19,596
Lee	6,298	15,915

Limestone	6,480	18,506
Lowndes	7,496	19,230
Macon	6,299	17,134
Madison	6,480	18,506
Marengo	6,299	17,134
Marion	6,299	17,134
Marshall	6,299	17,134
Mobile	7,203	17,779
Monroe	6,299	17,134
Montgomery	7,496	19,230
Morgan	7,893	19,596
Perry	6,299	17,134
Pickens	6,299	17,134
Pike	6,299	17,134
Randolph	6,299	17,134
Russell	7,136	18,051
Shelby	6,653	18,549
St. Clair	6,653	18,549
Sumter	6,299	17,134
Talladega	6,299	17,134
Tallapoosa	6,299	17,134
Tuscaloosa	7,603	16,924
Walker	6,653	18,549
Washington	6,299	17,134
Wilcox	6,299	17,134
Winston	6,299	17,134

## Alaska

County	Employee-Only	Dependent, Family, etc.
Aleutians East	10,434	27,855
Aleutians West	10,434	27,855
Anchorage	9,537	28,132
Bethel	9,537	28,132
Bristol Bay	10,434	27,855
Denali	10,434	27,855
Dillingham	9,537	28,132
Fairbanks North Star	10,434	27,855
Haines	10,239	26,762
Hoonah-Angoon	10,239	26,762
Juneau	10,239	26,762
Kenai Peninsula	10,434	27,855
Ketchikan Gateway	10,239	26,762
Kodiak Island	10,434	27,855
Lake and Peninsula	10,434	27,855
Matanuska Susitna	10,434	27,855
Nome	10,434	27,855
North Slope	10,434	27,855
Northwest Arctic	10,434	27,855

Petersburg	10,239	26,762
Prince of Wales-Hyder	10,239	26,762
Sitka	10,239	26,762
Skagway	10,239	26,762
Southeast Fairbanks	10,434	27,855
Valdez Cordova	9,537	28,132
Wade Hampton	10,434	27,855
Wrangell City and Borough	10,239	26,762
Yakutat	10,434	27,855
Yukon Koyukuk	10,434	27,855

## Arizona

County	Employee-Only	Dependent, Family, etc.
Apache	6,048	16,062
Cochise	6,445	17,906
Coconino	6,048	16,062
Gila	6,572	17,498
Graham	6,445	17,906
Greenlee	6,445	17,906
La Paz	7,570	19,901
Maricopa	5,993	17,317
Mohave	6,048	16,062
Navajo	6,048	16,062
Pima	5,732	17,791
Pinal	6,572	17,498
Santa Cruz	5,732	17,791
Yavapai	5,662	18,780
Yuma	7,570	19,901

## Arkansas

County	Employee-Only	Dependent, Family, etc.
Arkansas	5,941	14,734
Ashley	5,941	14,734
Baxter	5,349	14,692
Benton	5,349	14,692
Boone	5,349	14,692
Bradley	5,941	14,734
Calhoun	6,135	18,778
Carroll	5,349	14,692
Chicot	5,941	14,734
Clark	5,127	15,166
Clay	6,168	17,023
Cleburne	5,748	14,866
Cleveland	5,941	14,734
Columbia	6,135	18,778
Conway	5,748	14,866

Craighead	6,168	17,023
Crawford	5,610	15,821
Crittenden	6,168	17,023
Cross	6,168	17,023
Dallas	5,941	14,734
Desha	5,941	14,734
Drew	5,941	14,734
Faulkner	5,748	14,866
Franklin	5,610	15,821
Fulton	6,168	17,023
Garland	5,127	15,166
Grant	5,748	14,866
Greene	6,168	17,023
Hempstead	6,135	18,778
Hot Spring	5,127	15,166
Howard	6,135	18,778
Independence	6,168	17,023
Izard	6,168	17,023
Jackson	6,168	17,023
Jefferson	5,941	14,734
Johnson	5,610	15,821
Lafayette	6,135	18,778
Lawrence	6,168	17,023
Lee	5,941	14,734
Lincoln	5,941	14,734
Little River	6,135	18,778
Logan	5,610	15,821
Lonoke	5,748	14,866
Madison	5,349	14,692
Marion	5,349	14,692
Miller	6,135	18,778
Mississippi	6,168	17,023
Monroe	5,941	14,734
Montgomery	5,127	15,166
Nevada	6,135	18,778
Newton	5,349	14,692
Ouachita	6,135	18,778
Perry	5,748	14,866
Phillips	5,941	14,734
Pike	5,127	15,166
Poinsett	6,168	17,023
Polk	5,610	15,821
Pope	5,748	14,866
Prairie	5,748	14,866
Pulaski	5,748	14,866
Randolph	6,168	17,023
Saline	5,748	14,866
Scott	5,610	15,821
Searcy	5,349	14,692
Sebastian	5,610	15,821
Sevier	6,135	18,778
Sharp	6,168	17,023
St. Francis	6,168	17,023

Stone	6,168	17,023
Union	6,135	18,778
Van Buren	5,748	14,866
Washington	5,349	14,692
White	5,748	14,866
Woodruff	6,168	17,023
Yell	5,748	14,866

California

County	Employee-Only	Dependent, Family, etc.
Alameda	7,400	19,186
Alpine	6,686	17,135
Amador	6,686	17,135
Butte	6,686	17,135
Calaveras	6,686	17,135
Colusa	6,686	17,135
Contra Costa	7,587	19,440
Del Norte	6,686	17,135
El Dorado	6,442	16,884
Fresno	6,269	18,185
Glenn	6,686	17,135
Humboldt	6,686	17,135
Imperial	6,023	15,609
Inyo	6,023	15,609
Kern	7,202	17,484
Kings	6,269	18,185
Lake	6,686	17,135
Lassen	6,686	17,135
Los Angeles	6,446	17,582
Madera	6,269	18,185
Marin	6,899	17,066
Mariposa	7,223	16,485
Mendocino	6,686	17,135
Merced	7,223	16,485
Modoc	6,686	17,135
Mono	6,023	15,609
Monterey	6,851	16,720
Napa	6,899	17,066
Nevada	6,686	17,135
Orange	6,923	19,303
Placer	6,442	16,884
Plumas	6,686	17,135
Riverside	6,189	16,406
Sacramento	6,442	16,884
San Benito	6,851	16,720
San Bernardino	6,189	16,406
San Diego	6,254	16,251
San Francisco	6,928	22,099
San Joaquin	7,223	16,485
San Luis Obispo	6,565	17,216
San Mateo	8,446	21,619
Santa Barbara	6,565	17,216

Santa Clara	7,816	20,093
Santa Cruz	6,851	16,720
Shasta	6,686	17,135
Sierra	6,686	17,135
Siskiyou	6,686	17,135
Solano	6,899	17,066
Sonoma	6,899	17,066
Stanislaus	7,223	16,485
Sutter	6,686	17,135
Tehama	6,686	17,135
Trinity	6,686	17,135
Tulare	7,223	16,485
Tuolumne	6,686	17,135
Ventura	6,565	17,216
Yolo	6,442	16,884
Yuba	6,686	17,135

Colorado

County	Employee-Only	Dependent, Family, etc.
Adams	6,473	18,805
Alamosa	8,108	18,152
Arapahoe	6,473	18,805
Archuleta	7,782	19,899
Baca	8,108	18,152
Bent	8,108	18,152
Boulder	5,932	18,751
Broomfield	6,473	18,805
Chaffee	8,108	18,152
Cheyenne	8,108	18,152
Clear Creek	6,473	18,805
Conejos	8,108	18,152
Costilla	8,108	18,152
Crowley	8,108	18,152
Custer	8,108	18,152
Delta	7,782	19,899
Denver	6,473	18,805
Dolores	7,782	19,899
Douglas	6,473	18,805
Eagle	7,401	19,560
El Paso	6,109	17,296
Elbert	6,473	18,805
Fremont	8,108	18,152
Garfield	7,401	19,560
Gilpin	6,473	18,805
Grand	7,782	19,899
Gunnison	7,782	19,899
Hinsdale	7,782	19,899
Huerfano	8,108	18,152
Jackson	7,782	19,899
Jefferson	6,473	18,805
Kiowa	8,108	18,152
Kit Carson	8,108	18,152



La Plata	7,782	19,899
Lake	7,782	19,899
Larimer	7,842	15,661
Las Animas	8,108	18,152
Lincoln	8,108	18,152
Logan	6,452	17,979
Mesa	6,247	17,485
Mineral	8,108	18,152
Moffat	7,782	19,899
Montezuma	7,782	19,899
Montrose	7,782	19,899
Morgan	6,452	17,979
Otero	8,108	18,152
Ouray	7,782	19,899
Park	6,473	18,805
Phillips	6,452	17,979
Pitkin	7,401	19,560
Prowers	8,108	18,152
Pueblo	6,909	18,542
Rio Blanco	7,782	19,899
Rio Grande	8,108	18,152
Routt	7,782	19,899
Saguache	8,108	18,152
San Juan	7,782	19,899
San Miguel	7,782	19,899
Sedgwick	6,452	17,979
Summit	7,401	19,560
Teller	6,109	17,296
Washington	6,452	17,979
Weld	6,266	18,203
Yuma	6,452	17,979

Connecticut

County	Employee-Only	Dependent, Family, etc.
Fairfield	7,969	22,318
Hartford	7,443	20,581
Litchfield	7,107	21,335
Middlesex	8,289	21,538
New Haven	8,154	21,310
New London	6,262	16,977
Tolland	7,371	15,494
Windham	7,732	27,150

Delaware

County	Employee-Only	Dependent, Family, etc.
All	7,718	21,577

District of Columbia

County	Employee-Only	Dependent, Family, etc.
All	6,547	21,926

Florida

County	Employee-Only	Dependent, Family, etc.
Alachua	7,824	18,767
Baker	6,819	18,340
Bay	6,104	16,525
Bradford	6,285	18,668
Brevard	7,268	19,268
Broward	6,504	19,677
Calhoun	6,436	18,498
Charlotte	7,602	21,853
Citrus	6,538	16,760
Clay	5,653	18,079
Collier	5,724	18,249
Columbia	7,619	20,834
DeSoto	6,496	19,377
Dixie	6,175	15,955
Duval	6,785	17,101
Escambia	7,011	16,923
Flagler	7,325	18,012
Franklin	6,390	19,561
Gadsden	6,099	18,111
Gilchrist	6,191	18,470
Glades	6,694	21,069
Gulf	7,505	19,997
Hamilton	6,404	18,448
Hardee	6,611	16,125
Hendry	7,605	21,272
Hernando	6,880	19,628
Highlands	7,233	22,204
Hillsborough	6,063	18,134
Holmes	6,664	18,530
Indian River	6,122	16,323
Jackson	5,893	15,950
Jefferson	7,343	17,863
Lafayette	6,707	17,496
Lake	7,765	20,508
Lee	6,462	18,925
Leon	7,004	20,060
Levy	6,257	19,545
Liberty	6,502	18,954
Madison	7,585	19,890
Manatee	6,495	20,547
Marion	5,798	16,598
Martin	6,960	20,401
Miami-Dade	6,882	20,551
Monroe	7,638	21,499
Nassau	7,343	16,112
Okaloosa	6,829	25,545
Okeechobee	7,498	20,433
Orange	6,644	17,215
Osceola	7,510	21,366
Palm Beach	7,054	19,831

Pasco	7,222	17,632
Pinellas	6,793	21,198
Polk	6,725	18,800
Putnam	6,547	19,304
Santa Rosa	6,248	15,808
Sarasota	6,314	17,419
Seminole	6,403	16,459
St. Johns	6,230	20,276
St. Lucie	6,195	16,453
Sumter	6,574	20,097
Suwannee	5,954	18,191
Taylor	7,698	20,766
Union	6,404	18,849
Volusia	6,515	18,059
Wakulla	6,279	18,762
Walton	6,203	15,878
Washington	6,572	19,403

Georgia

County	Employee-Only	Dependent, Family, etc.
Appling	7,234	17,746
Atkinson	7,013	19,504
Bacon	5,509	15,512
Baker	7,132	18,814
Baldwin	7,411	19,119
Banks	7,372	17,098
Barrow	6,145	17,934
Bartow	6,329	17,391
Ben Hill	7,286	20,529
Berrien	7,286	20,529
Bibb	6,078	17,514
Bleckley	6,078	17,514
Brantley	5,509	15,512
Brooks	7,286	20,529
Bryan	7,234	17,746
Bulloch	7,234	17,746
Burke	6,568	18,206
Butts	6,329	17,391
Calhoun	7,132	18,814
Camden	5,509	15,512
Candler	7,234	17,746
Carroll	6,588	19,520
Catoosa	6,368	17,840
Charlton	5,509	15,512
Chatham	7,234	17,746
Chattahoochee	5,758	18,095
Chattooga	7,357	18,355
Cherokee	6,329	17,391
Clarke	6,145	17,934
Clay	7,132	18,814
Clayton	6,329	17,391
Clinch	7,286	20,529

Cobb	6,329	17,391
Coffee	7,013	19,504
Colquitt	7,286	20,529
Columbia	6,568	18,206
Cook	7,286	20,529
Coweta	6,329	17,391
Crawford	6,078	17,514
Crisp	7,132	18,814
Dade	6,368	17,840
Dawson	7,372	17,098
Decatur	7,286	20,529
DeKalb	6,329	17,391
Dodge	6,078	17,514
Dooly	6,078	17,514
Dougherty	7,132	18,814
Douglas	6,329	17,391
Early	7,286	20,529
Echols	7,286	20,529
Effingham	7,234	17,746
Elbert	6,145	17,934
Emanuel	6,568	18,206
Evans	7,234	17,746
Fannin	6,022	16,060
Fayette	6,329	17,391
Floyd	7,357	18,355
Forsyth	6,329	17,391
Franklin	7,372	17,098
Fulton	6,329	17,391
Gilmer	7,357	18,355
Glascock	6,568	18,206
Glynn	5,509	15,512
Gordon	7,357	18,355
Grady	7,286	20,529
Greene	6,145	17,934
Gwinnett	6,329	17,391
Habersham	7,372	17,098
Hall	7,372	17,098
Hancock	7,411	19,119
Haralson	6,588	19,520
Harris	5,758	18,095
Hart	7,372	17,098
Heard	6,588	19,520
Henry	6,329	17,391
Houston	6,078	17,514
Irwin	7,286	20,529
Jackson	6,145	17,934
Jasper	6,329	17,391
Jeff Davis	7,013	19,504
Jefferson	6,568	18,206
Jenkins	6,568	18,206
Johnson	7,013	19,504
Jones	6,078	17,514
Lamar	6,329	17,391

Lanier	7,286	20,529
Laurens	7,013	19,504
Lee	7,132	18,814
Liberty	7,234	17,746
Lincoln	6,568	18,206
Long	7,234	17,746
Lowndes	7,286	20,529
Lumpkin	7,372	17,098
Macon	5,758	18,095
Madison	6,145	17,934
Marion	5,758	18,095
McDuffie	6,568	18,206
McIntosh	5,509	15,512
Meriwether	5,758	18,095
Miller	7,286	20,529
Mitchell	7,132	18,814
Monroe	6,078	17,514
Montgomery	7,013	19,504
Morgan	6,145	17,934
Murray	6,022	16,060
Muscogee	5,758	18,095
Newton	6,329	17,391
Oconee	6,145	17,934
Oglethorpe	6,145	17,934
Paulding	6,329	17,391
Peach	6,078	17,514
Pickens	7,357	18,355
Pierce	5,509	15,512
Pike	6,329	17,391
Polk	7,357	18,355
Pulaski	6,078	17,514
Putnam	6,078	17,514
Quitman	5,758	18,095
Rabun	7,372	17,098
Randolph	7,132	18,814
Richmond	6,568	18,206
Rockdale	6,329	17,391
Schley	7,132	18,814
Screven	7,234	17,746
Seminole	7,286	20,529
Spalding	6,329	17,391
Stephens	7,372	17,098
Stewart	5,758	18,095
Sumter	7,132	18,814
Talbot	5,758	18,095
Taliaferro	6,568	18,206
Tattnall	7,234	17,746
Taylor	5,758	18,095
Telfair	7,013	19,504
Terrell	7,132	18,814
Thomas	7,286	20,529
Tift	7,286	20,529
Toombs	7,013	19,504

Towns	7,372	17,098
Treutlen	7,013	19,504
Troup	5,758	18,095
Turner	7,286	20,529
Twiggs	6,078	17,514
Union	7,372	17,098
Upson	5,758	18,095
Walker	6,368	17,840
Walton	6,329	17,391
Ware	5,509	15,512
Warren	6,568	18,206
Washington	7,411	19,119
Wayne	5,509	15,512
Webster	5,758	18,095
Wheeler	7,013	19,504
White	7,372	17,098
Whitfield	6,022	16,060
Wilcox	6,078	17,514
Wilkes	6,568	18,206
Wilkinson	7,411	19,119
Worth	7,132	18,814

Hawaii

County	Employee-Only	Dependent, Family, etc.
All	6,207	18,141

Idaho

County	Employee-Only	Dependent, Family, etc.
Ada	5,405	15,191
Adams	5,053	14,317
Bannock	5,745	16,504
Bear Lake	5,745	16,504
Benewah	5,467	13,471
Bingham	5,745	16,504
Blaine	5,246	16,271
Boise	5,053	14,317
Bonner	5,467	13,471
Bonneville	6,016	15,461
Boundary	5,467	13,471
Butte	5,745	16,504
Camas	5,246	16,271
Canyon	5,053	14,317
Caribou	5,745	16,504
Cassia	5,246	16,271
Clark	6,016	15,461
Clearwater	5,780	16,479
Custer	5,745	16,504
Elmore	5,053	14,317
Franklin	5,745	16,504
Fremont	6,016	15,461
Gem	5,053	14,317

Gooding	5,246	16,271
Idaho	5,780	16,479
Jefferson	6,016	15,461
Jerome	5,246	16,271
Kootenai	5,467	13,471
Latah	5,467	13,471
Lemhi	6,016	15,461
Lewis	5,780	16,479
Lincoln	5,246	16,271
Madison	6,016	15,461
Minidoka	5,246	16,271
Nez Perce	5,780	16,479
Oneida	5,745	16,504
Owyhee	5,053	14,317
Payette	5,053	14,317
Power	5,745	16,504
Shoshone	5,467	13,471
Teton	6,016	15,461
Twin Falls	5,246	16,271
Valley	5,053	14,317
Washington	5,053	14,317

Illinois

County	Employee-Only	Dependent, Family, etc.
Adams	6,399	17,438
Alexander	6,467	21,320
Bond	6,204	17,569
Boone	6,523	19,271
Brown	6,399	17,438
Bureau	5,393	18,874
Calhoun	6,204	17,569
Carroll	6,523	19,271
Cass	6,399	17,438
Champaign	6,755	18,247
Christian	6,399	17,438
Clark	6,755	18,247
Clay	6,467	21,320
Clinton	6,204	17,569
Coles	6,755	18,247
Cook	6,786	20,268
Crawford	6,467	21,320
Cumberland	6,755	18,247
DeKalb	6,523	19,271
DeWitt	7,269	24,851
Douglas	6,755	18,247
DuPage	7,109	20,308
Edgar	6,755	18,247
Edwards	6,467	21,320
Effingham	6,467	21,320
Fayette	6,467	21,320
Ford	6,755	18,247
Franklin	6,467	21,320

Fulton	7,117	18,449
Gallatin	6,467	21,320
Greene	6,204	17,569
Grundy	7,928	20,461
Hamilton	6,467	21,320
Hancock	5,393	18,874
Hardin	6,467	21,320
Henderson	5,393	18,874
Henry	5,393	18,874
Iroquois	6,755	18,247
Jackson	6,467	21,320
Jasper	6,467	21,320
Jefferson	6,467	21,320
Jersey	6,204	17,569
Jo Daviess	6,523	19,271
Johnson	6,467	21,320
Kane	7,109	20,308
Kankakee	7,928	20,461
Kendall	7,928	20,461
Knox	7,117	18,449
Lake	6,435	23,338
LaSalle	7,117	18,449
Lawrence	6,467	21,320
Lee	6,523	19,271
Livingston	7,269	24,851
Logan	6,399	17,438
Macon	6,399	17,438
Macoupin	6,204	17,569
Madison	6,989	18,661
Marion	6,467	21,320
Marshall	7,117	18,449
Mason	6,399	17,438
Massac	6,467	21,320
McDonough	7,117	18,449
McHenry	6,435	23,338
McLean	7,269	24,851
Menard	6,399	17,438
Mercer	5,393	18,874
Monroe	6,989	18,661
Montgomery	6,204	17,569
Morgan	6,399	17,438
Moultrie	6,399	17,438
Ogle	6,523	19,271
Peoria	7,117	18,449
Perry	6,467	21,320
Piatt	6,755	18,247
Pike	6,399	17,438
Pope	6,467	21,320
Pulaski	6,467	21,320
Putnam	7,117	18,449
Randolph	6,204	17,569
Richland	6,467	21,320
Rock Island	5,393	18,874

Saline	6,467	21,320
Sangamon	6,399	17,438
Schuyler	6,399	17,438
Scott	6,399	17,438
Shelby	6,399	17,438
St. Clair	6,989	18,661
Stark	7,117	18,449
Stephenson	6,523	19,271
Tazewell	7,117	18,449
Union	6,467	21,320
Vermilion	6,755	18,247
Wabash	6,467	21,320
Warren	5,393	18,874
Washington	6,204	17,569
Wayne	6,467	21,320
White	6,467	21,320
Whiteside	5,393	18,874
Will	7,928	20,461
Williamson	6,467	21,320
Winnebago	6,523	19,271
Woodford	7,117	18,449

Indiana

County	Employee-Only	Dependent, Family, etc.
Adams	7,447	20,133
Allen	6,518	18,284
Bartholomew	7,220	18,807
Benton	6,934	20,683
Blackford	7,432	17,837
Boone	6,974	20,636
Brown	6,293	19,033
Carroll	6,908	21,591
Cass	6,893	18,619
Clark	6,454	17,410
Clay	7,068	19,132
Clinton	6,908	21,591
Crawford	6,454	17,410
Daviess	7,396	19,890
Dearborn	6,523	20,034
Decatur	7,220	18,807
DeKalb	7,447	20,133
Delaware	7,432	17,837
Dubois	7,396	19,890
Elkhart	7,205	19,301
Fayette	6,074	20,055
Floyd	6,454	17,410
Fountain	6,908	21,591
Franklin	6,523	20,034
Fulton	6,893	18,619
Gibson	8,317	20,280
Grant	7,432	17,837
Greene	7,396	19,890



Hamilton	6,974	20,636
Hancock	6,074	20,055
Harrison	6,454	17,410
Hendricks	6,974	20,636
Henry	6,074	20,055
Howard	6,893	18,619
Huntington	7,447	20,133
Jackson	7,220	18,807
Jasper	6,934	20,683
Jay	7,432	17,837
Jefferson	6,454	17,410
Jennings	7,220	18,807
Johnson	6,293	19,033
Knox	7,396	19,890
Kosciusko	7,205	19,301
LaGrange	7,447	20,133
Lake	7,139	19,655
LaPorte	7,139	19,655
Lawrence	6,293	19,033
Madison	6,074	20,055
Marion	6,974	20,636
Marshall	7,205	19,301
Martin	7,396	19,890
Miami	6,893	18,619
Monroe	6,293	19,033
Montgomery	6,908	21,591
Morgan	6,974	20,636
Newton	6,934	20,683
Noble	7,447	20,133
Ohio	6,523	20,034
Orange	7,396	19,890
Owen	6,293	19,033
Parke	7,068	19,132
Perry	7,396	19,890
Pike	7,396	19,890
Porter	7,139	19,655
Posey	8,317	20,280
Pulaski	6,893	18,619
Putnam	6,908	21,591
Randolph	7,432	17,837
Ripley	6,523	20,034
Rush	7,220	18,807
Scott	6,454	17,410
Shelby	6,974	20,636
Spencer	7,396	19,890
St. Joseph	7,205	19,301
Starke	7,205	19,301
Steuben	7,447	20,133
Sullivan	7,068	19,132
Switzerland	6,523	20,034
Tippecanoe	6,908	21,591
Tipton	6,908	21,591
Union	6,074	20,055

Vanderburgh	8,317	20,280
Vermillion	7,068	19,132
Vigo	7,068	19,132
Wabash	7,447	20,133
Warren	6,934	20,683
Warrick	8,317	20,280
Washington	6,454	17,410
Wayne	6,074	20,055
Wells	7,447	20,133
White	6,934	20,683
Whitley	7,447	20,133

Iowa

County	Employee-Only	Dependent, Family, etc.
Adair	7,241	16,767
Adams	7,241	16,767
Allamakee	6,731	18,689
Appanoose	6,650	16,174
Audubon	7,241	16,767
Benton	6,647	18,063
Black Hawk	6,647	18,063
Boone	6,380	16,316
Bremer	6,731	18,689
Buchanan	6,647	18,063
Buena Vista	6,589	16,992
Butler	6,731	18,689
Calhoun	6,380	16,316
Carroll	6,380	16,316
Cass	7,241	16,767
Cedar	6,647	18,063
Cerro Gordo	6,731	18,689
Cherokee	6,589	16,992
Chickasaw	6,731	18,689
Clarke	7,241	16,767
Clay	6,589	16,992
Clayton	6,647	18,063
Clinton	6,647	18,063
Crawford	6,589	16,992
Dallas	6,458	16,580
Davis	6,650	16,174
Decatur	7,241	16,767
Delaware	6,647	18,063
Des Moines	6,650	16,174
Dickinson	6,589	16,992
Dubuque	6,647	18,063
Emmet	6,731	18,689
Fayette	6,731	18,689
Floyd	6,731	18,689
Franklin	6,731	18,689
Fremont	7,241	16,767
Greene	6,380	16,316
Grundy	6,380	16,316

Guthrie	7,241	16,767
Hamilton	6,380	16,316
Hancock	6,731	18,689
Hardin	6,380	16,316
Harrison	7,241	16,767
Henry	6,650	16,174
Howard	6,731	18,689
Humboldt	6,731	18,689
Ida	6,589	16,992
Iowa	6,647	18,063
Jackson	6,647	18,063
Jasper	6,458	16,580
Jefferson	6,650	16,174
Johnson	6,647	18,063
Jones	6,647	18,063
Keokuk	6,650	16,174
Kossuth	6,731	18,689
Lee	6,650	16,174
Linn	6,647	18,063
Louisa	6,650	16,174
Lucas	6,650	16,174
Lyon	6,589	16,992
Madison	6,458	16,580
Mahaska	6,650	16,174
Marion	6,458	16,580
Marshall	6,380	16,316
Mills	7,241	16,767
Mitchell	6,731	18,689
Monona	6,589	16,992
Monroe	6,650	16,174
Montgomery	7,241	16,767
Muscatine	6,650	16,174
O'Brien	6,589	16,992
Osceola	6,589	16,992
Page	7,241	16,767
Palo Alto	6,589	16,992
Plymouth	6,589	16,992
Pocahontas	6,589	16,992
Polk	6,458	16,580
Pottawattamie	7,241	16,767
Poweshiek	6,380	16,316
Ringgold	7,241	16,767
Sac	6,589	16,992
Scott	6,647	18,063
Shelby	7,241	16,767
Sioux	6,589	16,992
Story	6,380	16,316
Tama	6,380	16,316
Taylor	7,241	16,767
Union	7,241	16,767
Van Buren	6,650	16,174
Wapello	6,650	16,174
Warren	6,458	16,580

Washington	6,650	16,174
Wayne	6,650	16,174
Webster	6,380	16,316
Winnebago	6,731	18,689
Winneshiek	6,731	18,689
Woodbury	6,589	16,992
Worth	6,731	18,689
Wright	6,731	18,689

### Kansas

County	Employee-Only	Dependent, Family, etc.
Allen	6,232	19,378
Anderson	5,741	16,956
Atchison	5,741	16,956
Barber	6,516	19,415
Barton	6,167	20,132
Bourbon	6,232	19,378
Brown	5,741	16,956
Butler	5,446	16,175
Chase	5,446	16,175
Chautauqua	5,446	16,175
Cherokee	6,232	19,378
Cheyenne	6,167	20,132
Clark	6,516	19,415
Clay	5,210	15,803
Cloud	5,210	15,803
Coffey	5,741	16,956
Comanche	6,516	19,415
Cowley	5,446	16,175
Crawford	6,232	19,378
Decatur	6,167	20,132
Dickinson	5,210	15,803
Doniphan	5,741	16,956
Douglas	5,741	16,956
Edwards	6,516	19,415
Elk	5,446	16,175
Ellis	6,167	20,132
Ellsworth	5,210	15,803
Finney	6,516	19,415
Ford	6,516	19,415
Franklin	5,741	16,956
Geary	5,210	15,803
Gove	6,167	20,132
Graham	6,167	20,132
Grant	6,516	19,415
Gray	6,516	19,415
Greeley	6,167	20,132
Greenwood	5,446	16,175
Hamilton	6,516	19,415
Harper	5,446	16,175
Harvey	5,446	16,175
Haskell	6,516	19,415

Hodgeman	6,516	19,415
Jackson	5,741	16,956
Jefferson	5,741	16,956
Jewell	5,210	15,803
Johnson	6,519	18,536
Kearny	6,516	19,415
Kingman	5,446	16,175
Kiowa	6,516	19,415
Labette	6,232	19,378
Lane	6,167	20,132
Leavenworth	6,519	18,536
Lincoln	5,210	15,803
Linn	5,741	16,956
Logan	6,167	20,132
Lyon	5,741	16,956
Marion	5,446	16,175
Marshall	5,741	16,956
McPherson	5,446	16,175
Meade	6,516	19,415
Miami	6,519	18,536
Mitchell	5,210	15,803
Montgomery	5,446	16,175
Morris	5,210	15,803
Morton	6,516	19,415
Nemaha	5,741	16,956
Neosho	6,232	19,378
Ness	6,167	20,132
Norton	6,167	20,132
Osage	5,741	16,956
Osborne	6,167	20,132
Ottawa	5,210	15,803
Pawnee	6,516	19,415
Phillips	6,167	20,132
Pottawatomie	5,741	16,956
Pratt	6,516	19,415
Rawlins	6,167	20,132
Reno	5,446	16,175
Republic	5,210	15,803
Rice	5,446	16,175
Riley	5,210	15,803
Rooks	6,167	20,132
Rush	6,167	20,132
Russell	6,167	20,132
Saline	5,210	15,803
Scott	6,167	20,132
Sedgwick	5,446	16,175
Seward	6,516	19,415
Shawnee	5,741	16,956
Sheridan	6,167	20,132
Sherman	6,167	20,132
Smith	6,167	20,132
Stafford	6,516	19,415
Stanton	6,516	19,415

Stevens	6,516	19,415
Sumner	5,446	16,175
Thomas	6,167	20,132
Trego	6,167	20,132
Wabaunsee	5,741	16,956
Wallace	6,167	20,132
Washington	5,210	15,803
Wichita	6,167	20,132
Wilson	5,446	16,175
Woodson	6,232	19,378
Wyandotte	6,519	18,536

### Kentucky

County	Employee-Only	Dependent, Family, etc.
Adair	5,792	16,225
Allen	5,792	16,225
Anderson	5,857	16,336
Ballard	7,830	18,655
Barren	5,792	16,225
Bath	6,144	20,621
Bell	6,491	18,733
Boone	6,339	15,093
Bourbon	5,857	16,336
Boyd	6,144	20,621
Boyle	5,857	16,336
Bracken	6,144	20,621
Breathitt	6,491	18,733
Breckinridge	5,975	16,269
Bullitt	5,975	16,269
Butler	5,792	16,225
Caldwell	7,830	18,655
Calloway	7,830	18,655
Campbell	6,339	15,093
Carlisle	7,830	18,655
Carroll	5,975	16,269
Carter	6,144	20,621
Casey	5,792	16,225
Christian	7,439	17,897
Clark	5,857	16,336
Clay	6,491	18,733
Clinton	5,792	16,225
Crittenden	7,830	18,655
Cumberland	5,792	16,225
Daviess	7,439	17,897
Edmonson	5,792	16,225
Elliott	6,144	20,621
Estill	5,857	16,336
Fayette	5,857	16,336
Fleming	6,144	20,621
Floyd	6,491	18,733
Franklin	5,857	16,336
Fulton	7,830	18,655

Gallatin	6,339	15,093
Garrard	5,857	16,336
Grant	6,339	15,093
Graves	7,830	18,655
Grayson	5,975	16,269
Green	5,792	16,225
Greenup	6,144	20,621
Hancock	7,439	17,897
Hardin	5,975	16,269
Harlan	6,491	18,733
Harrison	5,857	16,336
Hart	5,792	16,225
Henderson	7,439	17,897
Henry	5,975	16,269
Hickman	7,830	18,655
Hopkins	7,439	17,897
Jackson	5,857	16,336
Jefferson	5,975	16,269
Jessamine	5,857	16,336
Johnson	6,491	18,733
Kenton	6,339	15,093
Knott	6,491	18,733
Knox	6,491	18,733
LaRue	5,975	16,269
Laurel	6,491	18,733
Lawrence	6,144	20,621
Lee	6,491	18,733
Leslie	6,491	18,733
Letcher	6,491	18,733
Lewis	6,144	20,621
Lincoln	5,857	16,336
Livingston	7,830	18,655
Logan	5,792	16,225
Lyon	7,830	18,655
Madison	5,857	16,336
Magoffin	6,491	18,733
Marion	5,975	16,269
Marshall	7,830	18,655
Martin	6,491	18,733
Mason	6,144	20,621
McCracken	7,830	18,655
McCreary	5,792	16,225
McLean	7,439	17,897
Meade	5,975	16,269
Menifee	6,144	20,621
Mercer	5,857	16,336
Metcalfe	5,792	16,225
Monroe	5,792	16,225
Montgomery	5,857	16,336
Morgan	6,144	20,621
Muhlenberg	7,439	17,897
Nelson	5,975	16,269
Nicholas	5,857	16,336

Ohio	7,439	17,897
Oldham	5,975	16,269
Owen	5,857	16,336
Owsley	6,491	18,733
Pendleton	6,339	15,093
Perry	6,491	18,733
Pike	6,491	18,733
Powell	5,857	16,336
Pulaski	5,792	16,225
Robertson	6,144	20,621
Rockcastle	5,857	16,336
Rowan	6,144	20,621
Russell	5,792	16,225
Scott	5,857	16,336
Shelby	5,975	16,269
Simpson	5,792	16,225
Spencer	5,975	16,269
Taylor	5,792	16,225
Todd	7,439	17,897
Trigg	7,439	17,897
Trimble	5,975	16,269
Union	7,439	17,897
Warren	5,792	16,225
Washington	5,975	16,269
Wayne	5,792	16,225
Webster	7,439	17,897
Whitley	6,491	18,733
Wolfe	6,491	18,733
Woodford	5,857	16,336

Louisiana

Parish	Employee-Only	Dependent, Family, etc.
Acadia	6,678	17,671
Allen	6,833	20,137
Ascension	6,303	18,182
Assumption	6,672	16,751
Avoyelles	6,784	15,197
Beauregard	6,833	20,137
Bienville	7,150	18,227
Bossier	7,150	18,227
Caddo	7,150	18,227
Calcasieu	6,833	20,137
Caldwell	7,386	17,471
Cameron	6,833	20,137
Catahoula	6,784	15,197
Claiborne	7,150	18,227
Concordia	6,784	15,197
DeSoto	7,150	18,227
East Baton Rouge	6,303	18,182
East Carroll	7,386	17,471
East Feliciana	6,303	18,182
Evangeline	6,678	17,671

Franklin	7,386	17,471
Grant	6,784	15,197
Iberia	6,678	17,671
Iberville	6,303	18,182
Jackson	7,386	17,471
Jefferson	6,367	16,795
Jefferson Davis	6,833	20,137
Lafayette	6,678	17,671
Lafourche	6,672	16,751
LaSalle	6,784	15,197
Lincoln	7,386	17,471
Livingston	6,303	18,182
Madison	7,386	17,471
Morehouse	7,386	17,471
Natchitoches	7,150	18,227
Orleans	6,367	16,795
Ouachita	7,386	17,471
Plaquemines	6,367	16,795
Pointe Coupee	6,303	18,182
Rapides	6,784	15,197
Red River	7,150	18,227
Richland	7,386	17,471
Sabine	7,150	18,227
St. Bernard	6,367	16,795
St. Charles	6,367	16,795
St. Helena	6,303	18,182
St. James	6,367	16,795
St. John Baptist	6,367	16,795
St. Landry	6,678	17,671
St. Martin	6,678	17,671
St. Mary	6,678	17,671
St. Tammany	6,367	16,795
Tangipahoa	6,303	18,182
Tensas	7,386	17,471
Terrebonne	6,672	16,751
Union	7,386	17,471
Vermilion	6,678	17,671
Vernon	6,784	15,197
Washington	6,303	18,182
Webster	7,150	18,227
West Baton Rouge	6,303	18,182
West Carroll	7,386	17,471
West Feliciana	6,303	18,182
Winn	6,784	15,197

Maine

County	Employee-Only	Dependent, Family, etc.
Androscoggin	6,100	15,419
Aroostook	7,616	19,083
Cumberland	5,921	16,534
Franklin	6,100	15,419
Hancock	7,616	19,083



Kennebec	5,989	16,501
Knox	5,989	16,501
Lincoln	5,989	16,501
Oxford	5,989	16,501
Penobscot	6,100	15,419
Piscataquis	6,100	15,419
Sagadahoc	5,921	16,534
Somerset	6,100	15,419
Waldo	6,100	15,419
Washington	7,616	19,083
York	5,921	16,534

### Maryland

County	Employee-Only	Dependent, Family, etc.
Allegany	6,105	16,614
Anne Arundel	6,283	17,851
Baltimore	6,283	17,851
Baltimore City	6,283	17,851
Calvert	6,409	16,242
Caroline	6,409	16,242
Carroll	6,105	16,614
Cecil	6,409	16,242
Charles	6,409	16,242
Dorchester	6,409	16,242
Frederick	6,105	16,614
Garrett	6,105	16,614
Harford	6,283	17,851
Howard	6,283	17,851
Kent	6,409	16,242
Montgomery	6,615	19,793
Prince George's	6,615	19,793
Queen Annes	6,409	16,242
Somerset	6,409	16,242
St. Marys	6,409	16,242
Talbot	6,409	16,242
Washington	6,105	16,614
Wicomico	6,409	16,242
Worcester	6,409	16,242

### Massachusetts

County	Employee-Only	Dependent, Family, etc.
Barnstable	9,177	24,675
Berkshire	7,264	18,934
Bristol	7,655	21,825
Dukes	9,177	24,675
Essex	7,618	21,792
Franklin	7,264	18,934
Hampden	7,264	18,934
Hampshire	7,264	18,934
Middlesex	8,132	23,479
Nantucket	9,177	24,675

Norfolk	8,132	23,479
Plymouth	7,655	21,825
Suffolk	8,132	23,479
Worcester	7,514	21,165

### Michigan

County	Employee-Only	Dependent, Family, etc.
Alcona	7,093	20,098
Alger	7,382	18,188
Allegan	5,731	15,875
Alpena	7,093	20,098
Antrim	5,902	18,237
Arenac	6,669	19,134
Baraga	7,382	18,188
Barry	5,731	15,875
Bay	6,669	19,134
Benzie	5,902	18,237
Berrien	6,995	21,102
Branch	7,153	20,696
Calhoun	7,153	20,696
Cass	6,995	21,102
Charlevoix	5,902	18,237
Cheboygan	7,093	20,098
Chippewa	7,093	20,098
Clare	6,174	18,544
Clinton	6,801	18,119
Crawford	7,093	20,098
Delta	7,382	18,188
Dickinson	7,382	18,188
Eaton	6,801	18,119
Emmet	5,902	18,237
Genesee	5,843	16,944
Gladwin	6,174	18,544
Gogebic	7,382	18,188
Grand Traverse	5,902	18,237
Gratiot	6,669	19,134
Hillsdale	6,801	18,119
Houghton	7,382	18,188
Huron	7,188	20,214
Ingham	6,801	18,119
Ionia	5,802	17,923
Iosco	7,093	20,098
Iron	7,382	18,188
Isabella	6,174	18,544
Jackson	6,801	18,119
Kalamazoo	7,153	20,696
Kalkaska	5,902	18,237
Kent	5,802	17,923
Keweenaw	7,382	18,188
Lake	5,802	17,923
Lapeer	5,843	16,944
Leelanau	5,902	18,237

Lenawee	6,203	17,028
Livingston	6,203	17,028
Luce	7,382	18,188
Mackinac	7,093	20,098
Macomb	6,834	21,063
Manistee	5,902	18,237
Marquette	7,382	18,188
Mason	5,802	17,923
Mecosta	5,802	17,923
Menominee	7,382	18,188
Midland	6,174	18,544
Missaukee	5,902	18,237
Monroe	7,085	20,883
Montcalm	5,802	17,923
Montmorency	7,093	20,098
Muskegon	5,802	17,923
Newaygo	5,802	17,923
Oakland	6,834	21,063
Oceana	5,802	17,923
Ogemaw	7,093	20,098
Ontonagon	7,382	18,188
Osceola	5,802	17,923
Oscoda	7,093	20,098
Otsego	7,093	20,098
Ottawa	5,802	17,923
Presque Isle	7,093	20,098
Roscommon	7,093	20,098
Saginaw	6,669	19,134
Sanilac	7,188	20,214
Schoolcraft	7,382	18,188
Shiawassee	5,843	16,944
St. Clair	7,028	18,289
St. Joseph	6,995	21,102
Tuscola	7,188	20,214
Van Buren	6,995	21,102
Washtenaw	6,203	17,028
Wayne	7,085	20,883
Wexford	5,902	18,237

### Minnesota

County	Employee-Only	Dependent, Family, etc.
Aitkin	5,924	16,284
Anoka	6,248	18,683
Becker	6,906	22,477
Beltrami	5,924	16,284
Benton	6,248	18,683
Big Stone	6,395	18,665
Blue Earth	6,865	16,261
Brown	5,845	18,399
Carlton	6,299	15,143
Carver	6,248	18,683
Cass	5,924	16,284

Chippewa	6,395	18,665
Chisago	5,924	16,284
Clay	6,906	22,477
Clearwater	6,247	20,067
Cook	6,299	15,143
Cottonwood	5,845	18,399
Crow Wing	5,924	16,284
Dakota	6,248	18,683
Dodge	6,756	20,649
Douglas	6,906	22,477
Faribault	6,865	16,261
Fillmore	6,756	20,649
Freeborn	6,756	20,649
Goodhue	6,756	20,649
Grant	6,906	22,477
Hennepin	6,248	18,683
Houston	6,756	20,649
Hubbard	5,924	16,284
Isanti	5,924	16,284
Itasca	6,299	15,143
Jackson	5,845	18,399
Kanabec	5,924	16,284
Kandiyohi	6,395	18,665
Kittson	6,247	20,067
Koochiching	6,299	15,143
Lac qui Parle	6,395	18,665
Lake	6,299	15,143
Lake of the Woods	6,299	15,143
Le Sueur	6,865	16,261
Lincoln	5,845	18,399
Lyon	6,395	18,665
Mahnomen	6,247	20,067
Marshall	6,247	20,067
Martin	6,865	16,261
McLeod	6,395	18,665
Meeker	6,395	18,665
Mille Lacs	5,924	16,284
Morrison	5,924	16,284
Mower	6,756	20,649
Murray	5,845	18,399
Nicollet	6,865	16,261
Nobles	5,845	18,399
Norman	6,247	20,067
Olmsted	6,756	20,649
Otter Tail	6,906	22,477
Pennington	6,247	20,067
Pine	5,924	16,284
Pipestone	5,845	18,399
Polk	6,247	20,067
Pope	6,906	22,477
Ramsey	6,248	18,683
Red Lake	6,247	20,067
Redwood	5,845	18,399

Renville	6,395	18,665
Rice	6,865	16,261
Rock	5,845	18,399
Roseau	5,924	16,284
Scott	6,248	18,683
Sherburne	6,248	18,683
Sibley	6,395	18,665
St. Louis	6,299	15,143
Stearns	6,248	18,683
Steele	6,756	20,649
Stevens	6,906	22,477
Swift	6,395	18,665
Todd	5,924	16,284
Traverse	6,906	22,477
Wabasha	6,756	20,649
Wadena	5,924	16,284
Waseca	6,865	16,261
Washington	6,248	18,683
Watonwan	6,865	16,261
Wilkin	6,906	22,477
Winona	6,756	20,649
Wright	6,248	18,683
Yellow Medicine	6,395	18,665

Mississippi

County	Employee-Only	Dependent, Family, etc.
Adams	6,435	15,015
Alcorn	6,435	15,015
Amite	6,435	15,015
Attala	6,435	15,015
Benton	6,546	14,065
Bolivar	6,435	15,015
Calhoun	6,435	15,015
Carroll	6,435	15,015
Chickasaw	6,435	15,015
Choctaw	6,435	15,015
Claiborne	6,435	15,015
Clarke	6,435	15,015
Clay	6,435	15,015
Coahoma	6,435	15,015
Copiah	6,100	15,339
Covington	6,435	15,015
DeSoto	5,976	16,403
Forrest	7,123	14,222
Franklin	6,435	15,015
George	6,674	15,493
Greene	7,123	14,222
Grenada	6,435	15,015
Hancock	6,674	15,493
Harrison	6,674	15,493
Hinds	6,100	15,339
Holmes	6,435	15,015

Humphreys	6,435	15,015
Issaquena	6,435	15,015
Itawamba	6,546	14,065
Jackson	6,674	15,493
Jasper	6,435	15,015
Jefferson	6,435	15,015
Jefferson Davis	6,435	15,015
Jones	7,123	14,222
Kemper	6,435	15,015
Lafayette	6,435	15,015
Lamar	7,123	14,222
Lauderdale	6,435	15,015
Lawrence	6,435	15,015
Leake	6,435	15,015
Lee	6,546	14,065
Leflore	6,435	15,015
Lincoln	6,435	15,015
Lowndes	6,435	15,015
Madison	6,100	15,339
Marion	6,435	15,015
Marshall	5,976	16,403
Monroe	6,435	15,015
Montgomery	6,435	15,015
Neshoba	6,435	15,015
Newton	6,435	15,015
Noxubee	6,435	15,015
Oktibbeha	6,435	15,015
Panola	6,435	15,015
Pearl River	7,123	14,222
Perry	7,123	14,222
Pike	6,435	15,015
Pontotoc	6,546	14,065
Prentiss	6,435	15,015
Quitman	6,435	15,015
Rankin	6,100	15,339
Scott	6,435	15,015
Sharkey	6,435	15,015
Simpson	6,100	15,339
Smith	6,435	15,015
Stone	6,674	15,493
Sunflower	6,435	15,015
Tallahatchie	6,435	15,015
Tate	5,976	16,403
Tippah	6,546	14,065
Tishomingo	6,435	15,015
Tunica	5,976	16,403
Union	6,546	14,065
Walthall	6,435	15,015
Warren	6,100	15,339
Washington	6,435	15,015
Wayne	6,435	15,015
Webster	6,435	15,015
Wilkinson	6,435	15,015



Winston	6,435	15,015
Yalobusha	6,435	15,015
Yazoo	6,435	15,015

### Missouri

County	Employee-Only	Dependent, Family, etc.
Adair	6,905	15,902
Andrew	8,139	14,166
Atchison	8,139	14,166
Audrain	6,662	18,608
Barry	5,895	14,716
Barton	5,676	14,994
Bates	7,493	19,730
Benton	7,493	19,730
Bollinger	6,757	16,599
Boone	6,662	18,608
Buchanan	8,139	14,166
Butler	6,757	16,599
Caldwell	8,139	14,166
Callaway	6,662	18,608
Camden	6,662	18,608
Cape Girardeau	6,757	16,599
Carroll	8,139	14,166
Carter	6,717	16,888
Cass	6,170	18,006
Cedar	5,895	14,716
Chariton	6,662	18,608
Christian	5,895	14,716
Clark	6,905	15,902
Clay	6,170	18,006
Clinton	8,139	14,166
Cole	6,662	18,608
Cooper	6,662	18,608
Crawford	6,717	16,888
Dade	5,895	14,716
Dallas	5,895	14,716
Daviess	8,139	14,166
DeKalb	8,139	14,166
Dent	6,717	16,888
Douglas	5,895	14,716
Dunklin	6,757	16,599
Franklin	6,530	17,116
Gasconade	6,662	18,608
Gentry	8,139	14,166
Greene	5,895	14,716
Grundy	8,139	14,166
Harrison	8,139	14,166
Henry	7,493	19,730
Hickory	5,895	14,716
Holt	8,139	14,166
Howard	6,662	18,608
Howell	6,717	16,888

Iron	6,717	16,888
Jackson	6,170	18,006
Jasper	5,676	14,994
Jefferson	6,530	17,116
Johnson	7,493	19,730
Knox	6,905	15,902
Laclede	5,895	14,716
Lafayette	7,493	19,730
Lawrence	5,895	14,716
Lewis	6,905	15,902
Lincoln	6,530	17,116
Linn	6,905	15,902
Livingston	8,139	14,166
Macon	6,905	15,902
Madison	6,757	16,599
Maries	6,662	18,608
Marion	6,905	15,902
McDonald	5,676	14,994
Mercer	8,139	14,166
Miller	6,662	18,608
Mississippi	6,757	16,599
Moniteau	6,662	18,608
Monroe	6,662	18,608
Montgomery	6,662	18,608
Morgan	6,662	18,608
New Madrid	6,757	16,599
Newton	5,676	14,994
Nodaway	8,139	14,166
Oregon	6,717	16,888
Osage	6,662	18,608
Ozark	5,895	14,716
Pemiscot	6,757	16,599
Perry	6,757	16,599
Pettis	7,493	19,730
Phelps	6,717	16,888
Pike	6,905	15,902
Platte	6,170	18,006
Polk	5,895	14,716
Pulaski	6,717	16,888
Putnam	6,905	15,902
Ralls	6,905	15,902
Randolph	6,662	18,608
Ray	8,139	14,166
Reynolds	6,717	16,888
Ripley	6,717	16,888
Saline	7,493	19,730
Schuyler	6,905	15,902
Scotland	6,905	15,902
Scott	6,757	16,599
Shannon	6,717	16,888
Shelby	6,905	15,902
St. Charles	6,530	17,116
St. Clair	7,493	19,730

St. Francois	6,530	17,116
St. Louis	6,530	17,116
St. Louis City	6,530	17,116
Ste. Genevieve	6,530	17,116
Stoddard	6,757	16,599
Stone	5,895	14,716
Sullivan	6,905	15,902
Taney	5,895	14,716
Texas	6,717	16,888
Vernon	7,493	19,730
Warren	6,530	17,116
Washington	6,530	17,116
Wayne	6,757	16,599
Webster	5,895	14,716
Worth	8,139	14,166
Wright	5,895	14,716

### Montana

County	Employee-Only	Dependent, Family, etc.
Beaverhead	7,570	16,506
Big Horn	7,570	16,506
Blaine	7,570	16,506
Broadwater	6,661	17,335
Carbon	6,619	17,332
Carter	7,570	16,506
Cascade	6,661	17,335
Chouteau	6,661	17,335
Custer	7,570	16,506
Daniels	7,570	16,506
Dawson	7,570	16,506
Deer Lodge	6,661	17,335
Fallon	7,570	16,506
Fergus	7,570	16,506
Flathead	6,270	14,877
Gallatin	6,661	17,335
Garfield	7,570	16,506
Glacier	7,570	16,506
Golden Valley	7,570	16,506
Granite	7,570	16,506
Hill	7,570	16,506
Jefferson	6,661	17,335
Judith Basin	6,661	17,335
Lake	6,270	14,877
Lewis and Clark	6,661	17,335
Liberty	7,570	16,506
Lincoln	7,570	16,506
Madison	7,570	16,506
McCone	7,570	16,506
Meagher	7,570	16,506
Mineral	7,570	16,506
Missoula	6,270	14,877
Musselshell	6,619	17,332

Park	7,570	16,506
Petroleum	7,570	16,506
Phillips	7,570	16,506
Pondera	7,570	16,506
Powder River	7,570	16,506
Powell	7,570	16,506
Prairie	7,570	16,506
Ravalli	7,570	16,506
Richland	7,570	16,506
Roosevelt	7,570	16,506
Rosebud	7,570	16,506
Sanders	7,570	16,506
Sheridan	7,570	16,506
Silver Bow	6,661	17,335
Stillwater	6,619	17,332
Sweet Grass	6,619	17,332
Teton	6,661	17,335
Toole	7,570	16,506
Treasure	7,570	16,506
Valley	7,570	16,506
Wheatland	7,570	16,506
Wibaux	7,570	16,506
Yellowstone	6,619	17,332

Nebraska

County	Employee-Only	Dependent, Family, etc.
Adams	6,394	17,384
Antelope	6,394	17,384
Arthur	7,758	20,172
Banner	7,758	20,172
Blaine	6,394	17,384
Boone	6,394	17,384
Box Butte	7,758	20,172
Boyd	6,394	17,384
Brown	7,758	20,172
Buffalo	6,394	17,384
Burt	6,135	16,793
Butler	6,394	17,384
Cass	6,135	16,793
Cedar	6,394	17,384
Chase	7,758	20,172
Cherry	7,758	20,172
Cheyenne	7,758	20,172
Clay	6,394	17,384
Colfax	6,394	17,384
Cuming	6,394	17,384
Custer	6,394	17,384
Dakota	6,394	17,384
Dawes	7,758	20,172
Dawson	6,394	17,384
Deuel	7,758	20,172
Dixon	6,394	17,384

Dodge	6,135	16,793
Douglas	6,135	16,793
Dundy	7,758	20,172
Fillmore	6,164	18,040
Franklin	6,394	17,384
Frontier	7,758	20,172
Furnas	6,394	17,384
Gage	6,164	18,040
Garden	7,758	20,172
Garfield	6,394	17,384
Gosper	6,394	17,384
Grant	7,758	20,172
Greeley	6,394	17,384
Hall	6,394	17,384
Hamilton	6,394	17,384
Harlan	6,394	17,384
Hayes	7,758	20,172
Hitchcock	7,758	20,172
Holt	6,394	17,384
Hooker	7,758	20,172
Howard	6,394	17,384
Jefferson	6,164	18,040
Johnson	6,164	18,040
Kearney	6,394	17,384
Keith	7,758	20,172
Keya Paha	6,394	17,384
Kimball	7,758	20,172
Knox	6,394	17,384
Lancaster	6,164	18,040
Lincoln	7,758	20,172
Logan	7,758	20,172
Loup	6,394	17,384
Madison	6,394	17,384
McPherson	7,758	20,172
Merrick	6,394	17,384
Morrill	7,758	20,172
Nance	6,394	17,384
Nemaha	6,164	18,040
Nuckolls	6,394	17,384
Otoe	6,164	18,040
Pawnee	6,164	18,040
Perkins	7,758	20,172
Phelps	6,394	17,384
Pierce	6,394	17,384
Platte	6,394	17,384
Polk	6,394	17,384
Red Willow	7,758	20,172
Richardson	6,164	18,040
Rock	6,394	17,384
Saline	6,164	18,040
Sarpy	6,135	16,793
Saunders	6,135	16,793
Scotts Bluff	7,758	20,172

Seward	6,164	18,040
Sheridan	7,758	20,172
Sherman	6,394	17,384
Sioux	7,758	20,172
Stanton	6,394	17,384
Thayer	6,164	18,040
Thomas	7,758	20,172
Thurston	6,135	16,793
Valley	6,394	17,384
Washington	6,135	16,793
Wayne	6,394	17,384
Webster	6,394	17,384
Wheeler	6,394	17,384
York	6,164	18,040

Nevada

County	Employee-Only	Dependent, Family, etc.
Carson City	6,236	14,566
Churchill	7,586	17,920
Clark	6,048	15,166
Douglas	6,236	14,566
Elko	7,586	17,920
Esmeralda	7,586	17,920
Eureka	7,586	17,920
Humboldt	7,586	17,920
Lander	7,586	17,920
Lincoln	7,586	17,920
Lyon	6,236	14,566
Mineral	7,586	17,920
Nye	6,048	15,166
Pershing	7,586	17,920
Storey	6,236	14,566
Washoe	6,501	16,002
White Pine	7,586	17,920

New Hampshire

County	Employee-Only	Dependent, Family, etc.
All	7,363	20,071

New Jersey

County	Employee-Only	Dependent, Family, etc.
All	7,633	20,996

New Mexico

County	Employee-Only	Dependent, Family, etc.
Bernalillo	6,433	18,699
Catron	7,212	21,288
Chaves	7,212	21,288
Cibola	7,212	21,288

Colfax	7,212	21,288
Curry	7,212	21,288
De Baca	7,212	21,288
Doña Ana	6,860	18,899
Eddy	7,212	21,288
Grant	7,212	21,288
Guadalupe	7,212	21,288
Harding	7,212	21,288
Hidalgo	7,212	21,288
Lea	7,212	21,288
Lincoln	7,212	21,288
Los Alamos	7,212	21,288
Luna	7,212	21,288
McKinley	7,212	21,288
Mora	7,212	21,288
Otero	7,212	21,288
Quay	7,212	21,288
Rio Arriba	7,212	21,288
Roosevelt	7,212	21,288
San Juan	6,980	18,909
San Miguel	7,212	21,288
Sandoval	6,433	18,699
Santa Fe	6,236	17,379
Sierra	7,212	21,288
Socorro	7,212	21,288
Taos	7,212	21,288
Torrance	6,433	18,699
Union	7,212	21,288
Valencia	6,433	18,699

### New York

County	Employee-Only	Dependent, Family, etc.
Albany	7,176	19,007
Allegany	6,191	17,551
Bronx	8,917	25,457
Broome	7,217	19,022
Cattaraugus	6,191	17,551
Cayuga	7,217	19,022
Chautauqua	6,191	17,551
Chemung	7,217	19,022
Chenango	7,459	19,563
Clinton	7,459	19,563
Columbia	7,176	19,007
Cortland	7,217	19,022
Delaware	7,963	18,542
Dutchess	7,963	18,542
Erie	6,191	17,551
Essex	7,459	19,563
Franklin	7,459	19,563
Fulton	7,176	19,007
Genesee	6,191	17,551
Greene	7,176	19,007

Hamilton	7,459	19,563
Herkimer	7,459	19,563
Jefferson	7,459	19,563
Kings	8,917	25,457
Lewis	7,459	19,563
Livingston	6,346	17,309
Madison	7,459	19,563
Monroe	6,346	17,309
Montgomery	7,176	19,007
Nassau	8,649	24,712
New York	8,917	25,457
Niagara	6,191	17,551
Oneida	7,459	19,563
Onondaga	7,217	19,022
Ontario	6,346	17,309
Orange	7,963	18,542
Orleans	6,191	17,551
Oswego	7,459	19,563
Otsego	7,459	19,563
Putnam	7,963	18,542
Queens	8,917	25,457
Rensselaer	7,176	19,007
Richmond	8,917	25,457
Rockland	8,917	25,457
Saratoga	7,176	19,007
Schenectady	7,176	19,007
Schoharie	7,176	19,007
Schuyler	7,217	19,022
Seneca	6,346	17,309
St. Lawrence	7,459	19,563
Steuben	7,217	19,022
Suffolk	8,649	24,712
Sullivan	7,963	18,542
Tioga	7,217	19,022
Tompkins	7,217	19,022
Ulster	7,963	18,542
Warren	7,176	19,007
Washington	7,176	19,007
Wayne	6,346	17,309
Westchester	8,917	25,457
Wyoming	6,191	17,551
Yates	6,346	17,309

### North Carolina

County	Employee-Only	Dependent, Family, etc.
Alamance	7,128	19,070
Alexander	6,529	17,541
Alleghany	7,736	20,799
Anson	6,886	18,379
Ashe	7,736	20,799
Avery	7,042	17,885
Beaufort	7,587	16,409

Bertie	7,967	20,483
Bladen	6,827	21,609
Brunswick	7,474	19,121
Buncombe	7,042	17,885
Burke	6,529	17,541
Cabarrus	6,886	18,379
Caldwell	6,529	17,541
Camden	7,967	20,483
Carteret	7,587	16,409
Caswell	7,128	19,070
Catawba	6,529	17,541
Chatham	7,128	19,070
Cherokee	7,042	17,885
Chowan	7,967	20,483
Clay	7,042	17,885
Cleveland	7,364	17,247
Columbus	7,474	19,121
Craven	7,587	16,409
Cumberland	6,827	21,609
Currituck	7,967	20,483
Dare	7,587	16,409
Davidson	7,499	19,330
Davie	7,499	19,330
Duplin	7,474	19,121
Durham	7,128	19,070
Edgecombe	7,289	23,007
Forsyth	7,499	19,330
Franklin	6,923	18,409
Gaston	7,364	17,247
Gates	7,967	20,483
Graham	7,042	17,885
Granville	6,695	16,669
Greene	7,289	23,007
Guilford	7,341	18,969
Halifax	7,967	20,483
Harnett	6,827	21,609
Haywood	7,042	17,885
Henderson	7,042	17,885
Hertford	7,967	20,483
Hoke	6,827	21,609
Hyde	7,587	16,409
Iredell	6,529	17,541
Jackson	7,042	17,885
Johnston	6,923	18,409
Jones	7,587	16,409
Lee	7,128	19,070
Lenoir	7,587	16,409
Lincoln	7,364	17,247
Macon	7,042	17,885
Madison	7,042	17,885
Martin	7,967	20,483
McDowell	7,042	17,885
Mecklenburg	6,886	18,379



Mitchell	7,042	17,885
Montgomery	8,244	17,272
Moore	8,244	17,272
Nash	7,289	23,007
New Hanover	7,474	19,121
Northampton	7,967	20,483
Onslow	7,474	19,121
Orange	7,128	19,070
Pamlico	7,587	16,409
Pasquotank	7,967	20,483
Pender	7,474	19,121
Perquimans	7,967	20,483
Person	7,128	19,070
Pitt	7,289	23,007
Polk	7,042	17,885
Randolph	7,341	18,969
Richmond	6,827	21,609
Robeson	6,827	21,609
Rockingham	7,341	18,969
Rowan	6,886	18,379
Rutherford	7,042	17,885
Sampson	6,827	21,609
Scotland	6,827	21,609
Stanly	6,886	18,379
Stokes	7,499	19,330
Surry	7,499	19,330
Swain	7,042	17,885
Transylvania	7,042	17,885
Tyrrell	7,587	16,409
Union	6,886	18,379
Vance	6,695	16,669
Wake	6,923	18,409
Warren	6,695	16,669
Washington	7,587	16,409
Watauga	7,736	20,799
Wayne	7,289	23,007
Wilkes	7,736	20,799
Wilson	7,289	23,007
Yadkin	7,499	19,330
Yancey	7,042	17,885

North Dakota

County	Employee-Only	Dependent, Family, etc.
Adams	7,030	18,339
Barnes	7,030	18,339
Benson	7,030	18,339
Billings	7,030	18,339
Bottineau	7,030	18,339
Bowman	7,030	18,339
Burke	7,030	18,339
Burleigh	6,060	17,251
Cass	6,347	17,424

Cavalier	7,030	18,339
Dickey	7,030	18,339
Divide	7,030	18,339
Dunn	7,030	18,339
Eddy	7,030	18,339
Emmons	7,030	18,339
Foster	7,030	18,339
Golden Valley	7,030	18,339
Grand Forks	6,538	17,815
Grant	7,030	18,339
Griggs	7,030	18,339
Hettinger	7,030	18,339
Kidder	7,030	18,339
La Moure	7,030	18,339
Logan	7,030	18,339
McHenry	7,030	18,339
McIntosh	7,030	18,339
McKenzie	7,030	18,339
McLean	7,030	18,339
Mercer	7,030	18,339
Morton	6,060	17,251
Mountrail	7,030	18,339
Nelson	7,030	18,339
Oliver	7,030	18,339
Pembina	7,030	18,339
Pierce	7,030	18,339
Ramsey	7,030	18,339
Ransom	7,030	18,339
Renville	7,030	18,339
Richland	7,030	18,339
Rolette	7,030	18,339
Sargent	7,030	18,339
Sheridan	7,030	18,339
Sioux	7,030	18,339
Slope	7,030	18,339
Stark	7,030	18,339
Steele	7,030	18,339
Stutsman	7,030	18,339
Towner	7,030	18,339
Traill	7,030	18,339
Walsh	7,030	18,339
Ward	7,030	18,339
Wells	7,030	18,339
Williams	7,030	18,339

Ohio

County	Employee-Only	Dependent, Family, etc.
Adams	7,363	17,732
Allen	7,480	17,852
Ashland	6,887	18,942
Ashtabula	7,530	19,965
Athens	6,280	17,410

Auglaize	7,480	17,852
Belmont	7,496	19,458
Brown	7,363	17,732
Butler	6,812	17,724
Carroll	7,521	18,388
Champaign	6,576	18,414
Clark	6,576	18,414
Clermont	7,363	17,732
Clinton	7,363	17,732
Columbiana	7,489	19,976
Coshocton	7,496	19,458
Crawford	7,128	18,124
Cuyahoga	7,530	19,965
Darke	6,576	18,414
Defiance	7,834	17,908
Delaware	6,996	20,049
Erie	7,709	18,253
Fairfield	6,996	20,049
Fayette	6,996	20,049
Franklin	6,996	20,049
Fulton	7,834	17,908
Gallia	8,906	21,506
Geauga	7,530	19,965
Greene	6,576	18,414
Guernsey	7,496	19,458
Hamilton	6,812	17,724
Hancock	7,480	17,852
Hardin	7,480	17,852
Harrison	7,496	19,458
Henry	7,834	17,908
Highland	7,363	17,732
Hocking	6,280	17,410
Holmes	5,810	15,865
Huron	7,709	18,253
Jackson	8,906	21,506
Jefferson	7,496	19,458
Knox	6,996	20,049
Lake	7,530	19,965
Lawrence	8,906	21,506
Licking	6,996	20,049
Logan	6,996	20,049
Lorain	7,530	19,965
Lucas	7,834	17,908
Madison	6,996	20,049
Mahoning	7,489	19,976
Marion	7,654	19,546
Medina	6,887	18,942
Meigs	6,280	17,410
Mercer	7,480	17,852
Miami	6,576	18,414
Monroe	7,496	19,458
Montgomery	6,576	18,414
Morgan	7,496	19,458

Morrow	7,654	19,546
Muskingum	7,496	19,458
Noble	7,496	19,458
Ottawa	7,709	18,253
Paulding	7,480	17,852
Perry	7,496	19,458
Pickaway	6,996	20,049
Pike	8,906	21,506
Portage	6,887	18,942
Preble	6,576	18,414
Putnam	7,480	17,852
Richland	7,128	18,124
Ross	8,906	21,506
Sandusky	7,709	18,253
Scioto	8,906	21,506
Seneca	7,709	18,253
Shelby	6,576	18,414
Stark	7,521	18,388
Summit	6,887	18,942
Trumbull	7,489	19,976
Tuscarawas	7,496	19,458
Union	6,996	20,049
Van Wert	7,480	17,852
Vinton	8,906	21,506
Warren	6,812	17,724
Washington	6,280	17,410
Wayne	5,810	15,865
Williams	7,834	17,908
Wood	7,834	17,908
Wyandot	7,709	18,253

Oklahoma

County	Employee-Only	Dependent, Family, etc.
Adair	6,658	17,292
Alfalfa	6,658	17,292
Atoka	6,658	17,292
Beaver	6,658	17,292
Beckham	6,658	17,292
Blaine	6,658	17,292
Bryan	6,658	17,292
Caddo	6,658	17,292
Canadian	6,804	18,124
Carter	6,658	17,292
Cherokee	6,658	17,292
Choctaw	6,658	17,292
Cimarron	6,658	17,292
Cleveland	6,804	18,124
Coal	6,658	17,292
Comanche	6,685	16,097
Cotton	6,658	17,292
Craig	6,658	17,292
Creek	6,619	17,136

Custer	6,658	17,292
Delaware	6,658	17,292
Dewey	6,658	17,292
Ellis	6,658	17,292
Garfield	6,658	17,292
Garvin	6,658	17,292
Grady	6,804	18,124
Grant	6,658	17,292
Greer	6,658	17,292
Harmon	6,658	17,292
Harper	6,658	17,292
Haskell	6,658	17,292
Hughes	6,658	17,292
Jackson	6,658	17,292
Jefferson	6,658	17,292
Johnston	6,658	17,292
Kay	6,658	17,292
Kingfisher	6,658	17,292
Kiowa	6,658	17,292
Latimer	6,658	17,292
Le Flore	6,192	15,725
Lincoln	6,804	18,124
Logan	6,804	18,124
Love	6,658	17,292
Major	6,658	17,292
Marshall	6,658	17,292
Mayes	6,658	17,292
McClain	6,804	18,124
McCurtain	6,658	17,292
McIntosh	6,658	17,292
Murray	6,658	17,292
Muskogee	6,658	17,292
Noble	6,658	17,292
Nowata	6,658	17,292
Okfuskee	6,658	17,292
Oklahoma	6,804	18,124
Okmulgee	6,619	17,136
Osage	6,619	17,136
Ottawa	6,658	17,292
Pawnee	6,619	17,136
Payne	6,658	17,292
Pittsburg	6,658	17,292
Pontotoc	6,658	17,292
Pottawatomie	6,658	17,292
Pushmataha	6,658	17,292
Roger Mills	6,658	17,292
Rogers	6,619	17,136
Seminole	6,658	17,292
Sequoyah	6,192	15,725
Stephens	6,658	17,292
Texas	6,658	17,292
Tillman	6,658	17,292
Tulsa	6,619	17,136

Wagoner	6,619	17,136
Washington	6,658	17,292
Washita	6,658	17,292
Woods	6,658	17,292
Woodward	6,658	17,292

Oregon

County	Employee-Only	Dependent, Family, etc.
Baker	7,410	16,123
Benton	6,176	19,683
Clackamas	6,401	17,765
Clatsop	7,722	17,625
Columbia	7,722	17,625
Coos	7,722	17,625
Crook	7,410	16,123
Curry	7,722	17,625
Deschutes	6,083	15,753
Douglas	6,534	16,310
Gilliam	7,410	16,123
Grant	7,410	16,123
Harney	7,410	16,123
Hood River	7,410	16,123
Jackson	6,534	16,310
Jefferson	7,410	16,123
Josephine	6,534	16,310
Klamath	6,083	15,753
Lake	6,083	15,753
Lane	6,176	19,683
Lincoln	7,722	17,625
Linn	6,176	19,683
Malheur	7,410	16,123
Marion	6,316	16,282
Morrow	7,410	16,123
Multnomah	6,401	17,765
Polk	6,316	16,282
Sherman	7,410	16,123
Tillamook	7,722	17,625
Umatilla	7,410	16,123
Union	7,410	16,123
Wallowa	7,410	16,123
Wasco	7,410	16,123
Washington	6,401	17,765
Wheeler	7,410	16,123
Yamhill	6,401	17,765

Pennsylvania

County	Employee-Only	Dependent, Family, etc.
Adams	6,718	19,207
Allegheny	6,766	18,256
Armstrong	6,766	18,256
Beaver	6,766	18,256

Bedford	6,932	16,622
Berks	6,718	19,207
Blair	6,932	16,622
Bradford	7,282	18,425
Bucks	7,839	20,694
Butler	6,766	18,256
Cambria	6,932	16,622
Cameron	6,783	19,635
Carbon	7,282	18,425
Centre	7,272	20,506
Chester	7,839	20,694
Clarion	5,642	15,573
Clearfield	6,932	16,622
Clinton	7,282	18,425
Columbia	7,272	20,506
Crawford	5,642	15,573
Cumberland	6,997	18,746
Dauphin	6,997	18,746
Delaware	7,839	20,694
Elk	6,783	19,635
Erie	5,642	15,573
Fayette	6,766	18,256
Forest	5,642	15,573
Franklin	6,997	18,746
Fulton	6,997	18,746
Greene	6,766	18,256
Huntingdon	6,932	16,622
Indiana	6,766	18,256
Jefferson	6,932	16,622
Juniata	6,997	18,746
Lackawanna	7,282	18,425
Lancaster	6,718	19,207
Lawrence	6,766	18,256
Lebanon	6,997	18,746
Lehigh	7,272	20,506
Luzerne	7,282	18,425
Lycoming	7,282	18,425
McKean	5,642	15,573
Mercer	5,642	15,573
Mifflin	7,272	20,506
Monroe	7,282	18,425
Montgomery	7,839	20,694
Montour	7,272	20,506
Northampton	7,272	20,506
Northumberland	7,272	20,506
Perry	6,997	18,746
Philadelphia	7,839	20,694
Pike	7,282	18,425
Potter	6,783	19,635
Schuylkill	7,272	20,506
Snyder	7,272	20,506
Somerset	6,932	16,622
Sullivan	7,282	18,425

Susquehanna	7,282	18,425
Tioga	7,282	18,425
Union	7,272	20,506
Venango	5,642	15,573
Warren	5,642	15,573
Washington	6,766	18,256
Wayne	7,282	18,425
Westmoreland	6,766	18,256
Wyoming	7,282	18,425
York	6,718	19,207

## Rhode Island

County	Employee-Only	Dependent, Family, etc.
All	7,217	20,932

## South Carolina

County	Employee-Only	Dependent, Family, etc.
Abbeville	6,937	19,410
Aiken	6,117	15,486
Allendale	6,207	18,048
Anderson	7,072	20,897
Bamberg	5,453	17,258
Barnwell	5,417	16,644
Beaufort	6,876	18,316
Berkeley	6,494	19,824
Calhoun	5,641	17,217
Charleston	6,104	18,664
Cherokee	5,861	17,324
Chester	6,690	18,238
Chesterfield	6,121	18,019
Clarendon	5,288	18,028
Colleton	6,048	17,391
Darlington	7,418	18,649
Dillon	6,435	17,750
Dorchester	7,056	17,141
Edgefield	5,360	16,845
Fairfield	6,380	18,051
Florence	6,547	19,833
Georgetown	6,771	17,131
Greenville	6,183	17,603
Greenwood	5,526	17,333
Hampton	6,829	18,188
Horry	6,623	17,579
Jasper	6,165	17,459
Kershaw	7,411	19,413
Lancaster	6,894	18,137
Laurens	6,269	17,346
Lee	6,062	17,542
Lexington	6,284	19,137
Marion	7,353	19,620
Marlboro	6,555	18,442

McCormick	7,551	19,332
Newberry	7,334	18,941
Oconee	7,338	19,082
Orangeburg	6,893	20,724
Pickens	6,171	17,325
Richland	6,053	20,866
Saluda	7,316	18,880
Spartanburg	5,824	18,070
Sumter	6,687	17,932
Union	5,364	17,073
Williamsburg	6,083	18,433
York	6,594	18,408

## South Dakota

County	Employee-Only	Dependent, Family, etc.
Aurora	7,907	19,079
Beadle	7,158	17,863
Bennett	7,063	17,039
Bon Homme	7,907	19,079
Brookings	7,158	17,863
Brown	7,158	17,863
Brule	7,907	19,079
Buffalo	7,907	19,079
Butte	7,063	17,039
Campbell	7,158	17,863
Charles Mix	7,907	19,079
Clark	7,158	17,863
Clay	6,868	18,090
Codington	7,158	17,863
Corson	7,063	17,039
Custer	7,063	17,039
Davison	7,907	19,079
Day	7,158	17,863
Deuel	7,158	17,863
Dewey	7,063	17,039
Douglas	7,907	19,079
Edmunds	7,158	17,863
Fall River	7,063	17,039
Faulk	7,158	17,863
Grant	7,158	17,863
Gregory	7,063	17,039
Haakon	7,063	17,039
Hamlin	7,158	17,863
Hand	7,907	19,079
Hanson	7,907	19,079
Harding	7,063	17,039
Hughes	7,907	19,079
Hutchinson	7,907	19,079
Hyde	7,907	19,079
Jackson	7,063	17,039
Jerauld	7,907	19,079
Jones	7,063	17,039



Kingsbury	7,158	17,863
Lake	6,868	18,090
Lawrence	7,063	17,039
Lincoln	6,868	18,090
Lyman	7,063	17,039
Marshall	7,158	17,863
McCook	6,868	18,090
McPherson	7,158	17,863
Meade	7,063	17,039
Mellette	7,063	17,039
Miner	7,907	19,079
Minnehaha	6,868	18,090
Moody	6,868	18,090
Pennington	7,063	17,039
Perkins	7,063	17,039
Potter	7,158	17,863
Roberts	7,158	17,863
Sanborn	7,907	19,079
Shannon	7,063	17,039
Spink	7,158	17,863
Stanley	7,063	17,039
Sully	7,907	19,079
Todd	7,063	17,039
Tripp	7,063	17,039
Turner	6,868	18,090
Union	6,868	18,090
Walworth	7,158	17,863
Yankton	7,907	19,079
Ziebach	7,063	17,039

### Tennessee

County	Employee-Only	Dependent, Family, etc.
Anderson	6,173	15,636
Bedford	6,673	14,604
Benton	5,873	18,231
Bledsoe	6,707	16,039
Blount	6,173	15,636
Bradley	6,707	16,039
Campbell	6,173	15,636
Cannon	6,067	14,772
Carroll	5,873	18,231
Carter	5,856	17,206
Cheatham	6,193	16,390
Chester	5,873	18,231
Claiborne	6,173	15,636
Clay	6,067	14,772
Cocke	6,173	15,636
Coffee	6,673	14,604
Crockett	5,873	18,231
Cumberland	6,067	14,772
Davidson	6,193	16,390
Decatur	5,873	18,231

DeKalb	6,067	14,772
Dickson	6,673	14,604
Dyer	5,873	18,231
Fayette	6,361	16,072
Fentress	6,067	14,772
Franklin	6,707	16,039
Gibson	5,873	18,231
Giles	6,673	14,604
Grainger	6,173	15,636
Greene	5,856	17,206
Grundy	6,707	16,039
Hamblen	6,173	15,636
Hamilton	6,707	16,039
Hancock	5,856	17,206
Hardeman	5,873	18,231
Hardin	5,873	18,231
Hawkins	5,856	17,206
Haywood	6,361	16,072
Henderson	5,873	18,231
Henry	5,873	18,231
Hickman	6,673	14,604
Houston	6,673	14,604
Humphreys	6,673	14,604
Jackson	6,067	14,772
Jefferson	6,173	15,636
Johnson	5,856	17,206
Knox	6,173	15,636
Lake	5,873	18,231
Lauderdale	6,361	16,072
Lawrence	6,673	14,604
Lewis	6,673	14,604
Lincoln	6,673	14,604
Loudon	6,173	15,636
Macon	6,067	14,772
Madison	5,873	18,231
Marion	6,707	16,039
Marshall	6,673	14,604
Maury	6,673	14,604
McMinn	6,707	16,039
McNairy	5,873	18,231
Meigs	6,707	16,039
Monroe	6,173	15,636
Montgomery	6,193	16,390
Moore	6,673	14,604
Morgan	6,173	15,636
Obion	5,873	18,231
Overton	6,067	14,772
Perry	6,673	14,604
Pickett	6,067	14,772
Polk	6,707	16,039
Putnam	6,067	14,772
Rhea	6,707	16,039
Roane	6,173	15,636

Robertson	6,193	16,390
Rutherford	6,193	16,390
Scott	6,173	15,636
Sequatchie	6,707	16,039
Sevier	6,173	15,636
Shelby	6,361	16,072
Smith	6,067	14,772
Stewart	6,673	14,604
Sullivan	5,856	17,206
Sumner	6,193	16,390
Tipton	6,361	16,072
Trousdale	6,193	16,390
Unicoi	5,856	17,206
Union	6,173	15,636
Van Buren	6,067	14,772
Warren	6,067	14,772
Washington	5,856	17,206
Wayne	6,673	14,604
Weakley	5,873	18,231
White	6,067	14,772
Williamson	6,193	16,390
Wilson	6,193	16,390

### Texas

County	Employee-Only	Dependent, Family, etc.
Anderson	7,421	17,326
Andrews	7,421	17,326
Angelina	7,421	17,326
Aransas	6,054	18,124
Archer	8,349	17,553
Armstrong	8,887	18,344
Atascosa	6,176	16,027
Austin	6,665	19,326
Bailey	7,421	17,326
Bandera	6,176	16,027
Bastrop	6,060	17,738
Baylor	7,421	17,326
Bee	7,421	17,326
Bell	7,339	16,416
Bexar	6,176	16,027
Blanco	7,421	17,326
Borden	7,421	17,326
Bosque	7,421	17,326
Bowie	5,777	15,218
Brazoria	6,665	19,326
Brazos	5,625	17,003
Brewster	7,421	17,326
Briscoe	7,421	17,326
Brooks	7,421	17,326
Brown	7,421	17,326
Burleson	5,625	17,003
Burnet	7,421	17,326

Caldwell	6,060	17,738
Calhoun	6,130	16,603
Callahan	7,233	17,164
Cameron	6,716	13,007
Camp	7,421	17,326
Carson	8,887	18,344
Cass	7,421	17,326
Castro	7,421	17,326
Chambers	6,665	19,326
Cherokee	7,421	17,326
Childress	7,421	17,326
Clay	8,349	17,553
Cochran	7,421	17,326
Coke	7,421	17,326
Coleman	7,421	17,326
Collin	6,756	18,502
Collingsworth	7,421	17,326
Colorado	7,421	17,326
Comal	6,176	16,027
Comanche	7,421	17,326
Concho	7,421	17,326
Cooke	7,421	17,326
Coryell	7,339	16,416
Cottle	7,421	17,326
Crane	7,421	17,326
Crockett	7,421	17,326
Crosby	5,362	16,772
Culberson	7,421	17,326
Dallam	7,421	17,326
Dallas	6,756	18,502
Dawson	7,421	17,326
Deaf Smith	7,421	17,326
Delta	6,756	18,502
Denton	6,756	18,502
DeWitt	7,421	17,326
Dickens	7,421	17,326
Dimmit	7,421	17,326
Donley	7,421	17,326
Duval	7,421	17,326
Eastland	7,421	17,326
Ector	8,281	18,635
Edwards	7,421	17,326
El Paso	6,912	16,149
Ellis	6,756	18,502
Erath	7,421	17,326
Falls	7,421	17,326
Fannin	7,421	17,326
Fayette	7,421	17,326
Fisher	7,421	17,326
Floyd	7,421	17,326
Foard	7,421	17,326
Fort Bend	6,665	19,326
Franklin	7,421	17,326

Freestone	7,421	17,326
Frio	7,421	17,326
Gaines	7,421	17,326
Galveston	6,665	19,326
Garza	7,421	17,326
Gillespie	7,421	17,326
Glasscock	7,421	17,326
Goliad	6,130	16,603
Gonzales	7,421	17,326
Gray	7,421	17,326
Grayson	7,707	16,960
Gregg	6,073	21,028
Grimes	7,421	17,326
Guadalupe	6,176	16,027
Hale	7,421	17,326
Hall	7,421	17,326
Hamilton	7,421	17,326
Hansford	7,421	17,326
Hardeman	7,421	17,326
Hardin	7,483	20,152
Harris	6,665	19,326
Harrison	7,421	17,326
Hartley	7,421	17,326
Haskell	7,421	17,326
Hays	6,060	17,738
Hemphill	7,421	17,326
Henderson	7,421	17,326
Hidalgo	6,218	16,790
Hill	7,421	17,326
Hockley	7,421	17,326
Hood	7,421	17,326
Hopkins	7,421	17,326
Houston	7,421	17,326
Howard	7,421	17,326
Hudspeth	7,421	17,326
Hunt	6,756	18,502
Hutchinson	7,421	17,326
Irion	7,565	15,887
Jack	7,421	17,326
Jackson	7,421	17,326
Jasper	7,421	17,326
Jeff Davis	7,421	17,326
Jefferson	7,483	20,152
Jim Hogg	7,421	17,326
Jim Wells	7,421	17,326
Johnson	6,756	18,502
Jones	7,233	17,164
Karnes	7,421	17,326
Kaufman	6,756	18,502
Kendall	6,176	16,027
Kenedy	7,421	17,326
Kent	7,421	17,326
Kerr	7,421	17,326

Kimble	7,421	17,326
King	7,421	17,326
Kinney	7,421	17,326
Kleberg	7,421	17,326
Knox	7,421	17,326
Lamar	7,421	17,326
Lamb	7,421	17,326
Lampasas	7,339	16,416
LaSalle	7,421	17,326
Lavaca	7,421	17,326
Lee	7,421	17,326
Leon	7,421	17,326
Liberty	6,665	19,326
Limestone	7,421	17,326
Lipscomb	7,421	17,326
Live Oak	7,421	17,326
Llano	7,421	17,326
Loving	7,421	17,326
Lubbock	5,362	16,772
Lynn	7,421	17,326
Madison	7,421	17,326
Marion	7,421	17,326
Martin	7,421	17,326
Mason	7,421	17,326
Matagorda	7,421	17,326
Maverick	7,421	17,326
McCulloch	7,421	17,326
McLennan	5,103	14,214
McMullen	7,421	17,326
Medina	6,176	16,027
Menard	7,421	17,326
Midland	6,019	16,287
Milam	7,421	17,326
Mills	7,421	17,326
Mitchell	7,421	17,326
Montague	7,421	17,326
Montgomery	6,665	19,326
Moore	7,421	17,326
Morris	7,421	17,326
Motley	7,421	17,326
Nacogdoches	7,421	17,326
Navarro	7,421	17,326
Newton	7,421	17,326
Nolan	7,421	17,326
Nueces	6,054	18,124
Ochiltree	7,421	17,326
Oldham	7,421	17,326
Orange	7,483	20,152
Palo Pinto	7,421	17,326
Panola	7,421	17,326
Parker	6,756	18,502
Parmer	7,421	17,326
Pecos	7,421	17,326



Polk	7,421	17,326
Potter	8,887	18,344
Presidio	7,421	17,326
Rains	7,421	17,326
Randall	8,887	18,344
Reagan	7,421	17,326
Real	7,421	17,326
Red River	7,421	17,326
Reeves	7,421	17,326
Refugio	7,421	17,326
Roberts	7,421	17,326
Robertson	5,625	17,003
Rockwall	6,756	18,502
Runnels	7,421	17,326
Rusk	6,073	21,028
Sabine	7,421	17,326
San Augustine	7,421	17,326
San Jacinto	6,665	19,326
San Patricio	6,054	18,124
San Saba	7,421	17,326
Schleicher	7,421	17,326
Scurry	7,421	17,326
Shackelford	7,421	17,326
Shelby	7,421	17,326
Sherman	7,421	17,326
Smith	6,387	19,926
Somervell	7,421	17,326
Starr	7,421	17,326
Stephens	7,421	17,326
Sterling	7,421	17,326
Stonewall	7,421	17,326
Sutton	7,421	17,326
Swisher	7,421	17,326
Tarrant	6,756	18,502
Taylor	7,233	17,164
Terrell	7,421	17,326
Terry	7,421	17,326
Throckmorton	7,421	17,326
Titus	7,421	17,326
Tom Green	7,565	15,887
Travis	6,060	17,738
Trinity	7,421	17,326
Tyler	7,421	17,326
Upshur	6,073	21,028
Upton	7,421	17,326
Uvalde	7,421	17,326
Val Verde	7,421	17,326
Van Zandt	7,421	17,326
Victoria	6,130	16,603
Walker	7,421	17,326
Waller	6,665	19,326
Ward	7,421	17,326
Washington	7,421	17,326

Webb	7,084	18,329
Wharton	7,421	17,326
Wheeler	7,421	17,326
Wichita	8,349	17,553
Wilbarger	7,421	17,326
Willacy	7,421	17,326
Williamson	6,060	17,738
Wilson	6,176	16,027
Winkler	7,421	17,326
Wise	6,756	18,502
Wood	7,421	17,326
Yoakum	7,421	17,326
Young	7,421	17,326
Zapata	7,421	17,326
Zavala	7,421	17,326

Utah

County	Employee-Only	Dependent, Family, etc.
Beaver	6,852	19,272
Box Elder	6,057	16,370
Cache	6,974	18,509
Carbon	6,852	19,272
Daggett	6,852	19,272
Davis	5,884	17,953
Duchesne	6,852	19,272
Emery	6,852	19,272
Garfield	6,852	19,272
Grand	6,852	19,272
Iron	7,759	16,705
Juab	6,852	19,272
Kane	6,852	19,272
Millard	6,852	19,272
Morgan	6,057	16,370
Piute	6,852	19,272
Rich	6,974	18,509
Salt Lake	5,884	17,953
San Juan	6,852	19,272
Sanpete	6,852	19,272
Sevier	6,852	19,272
Summit	5,884	17,953
Tooele	5,884	17,953
Uintah	6,852	19,272
Utah	5,501	17,140
Wasatch	5,884	17,953
Washington	7,759	16,705
Wayne	6,852	19,272
Weber	6,057	16,370

Vermont

County	Employee-Only	Dependent, Family, etc.
All	6,408	18,237

Virginia

County	Employee-Only	Dependent, Family, etc.
Accomack	6,046	16,178
Albemarle	5,735	17,551
Alexandria City	6,924	20,141
Alleghany	6,046	16,178
Amelia	6,243	18,322
Amherst	6,132	16,715
Appomattox	6,132	16,715
Arlington	6,924	20,141
Augusta	6,046	16,178
Bath	6,046	16,178
Bedford	6,132	16,715
Bedford City	6,132	16,715
Bland	6,046	16,178
Botetourt	6,413	18,068
Bristol City	7,233	14,350
Brunswick	6,046	16,178
Buchanan	6,046	16,178
Buckingham	6,046	16,178
Buena Vista City	6,046	16,178
Campbell	6,132	16,715
Caroline	6,243	18,322
Carroll	6,046	16,178
Charles City	6,243	18,322
Charlotte	6,046	16,178
Charlottesville City	5,735	17,551
Chesapeake City	6,959	18,060
Chesterfield	6,243	18,322
Clarke	6,924	20,141
Colonial Heights City	6,243	18,322
Covington City	6,046	16,178
Craig	6,413	18,068
Culpeper	6,046	16,178
Cumberland	6,243	18,322
Danville City	8,443	17,778
Dickenson	6,046	16,178
Dinwiddie	6,243	18,322
Emporia City	6,046	16,178
Essex	6,046	16,178
Fairfax	6,924	20,141
Fairfax City	6,924	20,141
Falls Church City	6,924	20,141
Fauquier	6,924	20,141
Floyd	6,046	16,178
Fluvanna	5,735	17,551
Franklin	6,413	18,068
Franklin City	6,046	16,178
Frederick	6,155	16,364
Fredericksburg City	6,924	20,141
Galax City	6,046	16,178
Giles	6,248	17,327

Gloucester	6,959	18,060
Goochland	6,243	18,322
Grayson	6,046	16,178
Greene	5,735	17,551
Greensville	6,046	16,178
Halifax	6,046	16,178
Hampton City	6,959	18,060
Hanover	6,243	18,322
Harrisonburg City	6,132	19,072
Henrico	6,243	18,322
Henry	6,046	16,178
Highland	6,046	16,178
Hopewell City	6,243	18,322
Isle of Wight	6,959	18,060
James City	6,959	18,060
King and Queen	6,243	18,322
King George	6,046	16,178
King William	6,243	18,322
Lancaster	6,046	16,178
Lee	6,046	16,178
Lexington City	6,046	16,178
Loudoun	6,924	20,141
Louisa	6,243	18,322
Lunenburg	6,046	16,178
Lynchburg City	6,132	16,715
Madison	6,046	16,178
Manassas City	6,924	20,141
Manassas Park City	6,924	20,141
Martinsville City	6,046	16,178
Mathews	6,959	18,060
Mecklenburg	6,046	16,178
Middlesex	6,046	16,178
Montgomery	6,248	17,327
Nelson	5,735	17,551
New Kent	6,243	18,322
Newport News City	6,959	18,060
Norfolk City	6,959	18,060
Northampton	6,046	16,178
Northumberland	6,046	16,178
Norton City	6,046	16,178
Nottoway	6,046	16,178
Orange	6,046	16,178
Page	6,046	16,178
Patrick	6,046	16,178
Petersburg City	6,243	18,322
Pittsylvania	8,443	17,778
Poquoson	6,959	18,060
Portsmouth City	6,959	18,060
Powhatan	6,243	18,322
Prince Edward	6,046	16,178
Prince George	6,243	18,322
Prince William	6,924	20,141
Pulaski	6,248	17,327

Radford City	6,248	17,327
Rappahannock	6,046	16,178
Richmond	6,046	16,178
Richmond City	6,243	18,322
Roanoke	6,413	18,068
Roanoke City	6,413	18,068
Rockbridge	6,046	16,178
Rockingham	6,132	19,072
Russell	6,046	16,178
Salem City	6,413	18,068
Scott	7,233	14,350
Shenandoah	6,046	16,178
Smyth	6,046	16,178
Southampton	6,046	16,178
Spotsylvania	6,924	20,141
Stafford	6,924	20,141
Staunton City	6,046	16,178
Suffolk City	6,959	18,060
Surry	6,959	18,060
Sussex	6,243	18,322
Tazewell	6,046	16,178
Virginia Beach City	6,959	18,060
Warren	6,924	20,141
Washington	7,233	14,350
Waynesboro City	6,046	16,178
Westmoreland	6,046	16,178
Williamsburg City	6,959	18,060
Winchester City	6,155	16,364
Wise	6,046	16,178
Wythe	6,046	16,178
York	6,959	18,060

Washington

County	Employee-Only	Dependent, Family, etc.
Adams	6,107	18,564
Asotin	6,107	18,564
Benton	6,107	18,564
Chelan	6,107	18,564
Clallam	6,527	19,100
Clark	6,381	18,452
Columbia	6,107	18,564
Cowlitz	6,527	19,100
Douglas	6,107	18,564
Ferry	5,603	15,040
Franklin	6,107	18,564
Garfield	6,107	18,564
Grant	6,107	18,564
Grays Harbor	6,527	19,100
Island	6,527	19,100
Jefferson	6,527	19,100
King	6,470	20,561
Kitsap	6,527	19,100

Kittitas	6,107	18,564
Klickitat	6,381	18,452
Lewis	6,527	19,100
Lincoln	5,603	15,040
Mason	6,527	19,100
Okanogan	6,107	18,564
Pacific	6,527	19,100
Pend Oreille	5,603	15,040
Pierce	6,527	19,100
San Juan	6,527	19,100
Skagit	6,527	19,100
Skamania	6,381	18,452
Snohomish	6,527	19,100
Spokane	5,603	15,040
Stevens	5,603	15,040
Thurston	6,527	19,100
Wahkiakum	6,527	19,100
Walla Walla	6,107	18,564
Whatcom	6,527	19,100
Whitman	6,107	18,564
Yakima	6,107	18,564

West Virginia

County	Employee-Only	Dependent, Family, etc.
Barbour	7,346	17,065
Berkeley	6,272	18,365
Boone	6,925	22,008
Braxton	7,267	20,797
Brooke	6,313	19,396
Cabell	6,855	18,411
Calhoun	7,267	20,797
Clay	7,267	20,797
Doddridge	6,706	17,518
Fayette	7,267	20,797
Gilmer	6,706	17,518
Grant	6,607	17,760
Greenbrier	7,267	20,797
Hampshire	6,607	17,760
Hancock	6,313	19,396
Hardy	6,607	17,760
Harrison	7,346	17,065
Jackson	8,485	19,409
Jefferson	6,272	18,365
Kanawha	7,292	19,499
Lewis	6,706	17,518
Lincoln	6,925	22,008
Logan	6,925	22,008
Marion	6,706	17,518
Marshall	6,313	19,396
Mason	6,855	18,411
McDowell	6,925	22,008
Mercer	7,158	20,390

Mineral	6,607	17,760
Mingo	6,925	22,008
Monongalia	6,706	17,518
Monroe	7,158	20,390
Morgan	6,607	17,760
Nicholas	7,267	20,797
Ohio	6,313	19,396
Pendleton	6,607	17,760
Pleasants	8,485	19,409
Pocahontas	7,346	17,065
Preston	7,346	17,065
Putnam	6,855	18,411
Raleigh	7,158	20,390
Randolph	7,346	17,065
Ritchie	8,485	19,409
Roane	7,267	20,797
Summers	7,158	20,390
Taylor	7,346	17,065
Tucker	7,346	17,065
Tyler	8,485	19,409
Upshur	7,346	17,065
Wayne	6,855	18,411
Webster	7,346	17,065
Wetzel	6,706	17,518
Wirt	8,485	19,409
Wood	8,485	19,409
Wyoming	6,925	22,008

### Wisconsin

County	Employee-Only	Dependent, Family, etc.
Adams	5,897	19,105
Ashland	6,793	21,126
Barron	7,523	18,069
Bayfield	6,793	21,126
Brown	6,160	19,098
Buffalo	6,922	19,611
Burnett	6,793	21,126
Calumet	6,352	18,113
Chippewa	8,268	20,922
Clark	7,523	18,069
Columbia	6,843	22,185
Crawford	8,132	20,925
Dane	6,570	19,001

Dodge	6,352	18,113
Door	6,160	19,098
Douglas	6,793	21,126
Dunn	8,268	20,922
Eau Claire	8,268	20,922
Florence	6,621	17,777
Fond du Lac	6,352	18,113
Forest	6,621	17,777
Grant	8,132	20,925
Green	6,843	22,185
Green Lake	5,897	19,105
Iowa	8,132	20,925
Iron	6,621	17,777
Jackson	6,922	19,611
Jefferson	6,843	22,185
Juneau	5,897	19,105
Kenosha	6,697	19,952
Kewaunee	6,160	19,098
La Crosse	6,922	19,611
Lafayette	8,132	20,925
Langlade	6,621	17,777
Lincoln	7,426	18,200
Manitowoc	6,160	19,098
Marathon	7,426	18,200
Marinette	6,160	19,098
Marquette	5,897	19,105
Menomonee	6,160	19,098
Milwaukee	6,875	20,659
Monroe	6,922	19,611
Oconto	6,160	19,098
Oneida	6,621	17,777
Outagamie	6,352	18,113
Ozaukee	6,775	18,407
Pepin	8,268	20,922
Pierce	7,883	16,612
Polk	7,883	16,612
Portage	7,426	18,200
Price	7,523	18,069
Racine	6,697	19,952
Richland	5,897	19,105
Rock	6,843	22,185
Rusk	7,523	18,069
Sauk	5,897	19,105

Sawyer	6,793	21,126
Shawano	6,160	19,098
Sheboygan	6,352	18,113
St. Croix	7,883	16,612
Taylor	7,523	18,069
Trempealeau	6,922	19,611
Vernon	8,132	20,925
Vilas	6,621	17,777
Walworth	6,843	22,185
Washburn	6,793	21,126
Washington	6,775	18,407
Waukesha	6,775	18,407
Waupaca	6,352	18,113
Waushara	6,352	18,113
Winnebago	6,352	18,113
Wood	7,426	18,200

### Wyoming

County	Employee-Only	Dependent, Family, etc.
Albany	8,074	20,787
Big Horn	8,074	20,787
Campbell	8,074	20,787
Carbon	8,074	20,787
Converse	8,074	20,787
Crook	8,074	20,787
Fremont	8,074	20,787
Goshen	8,074	20,787
Hot Springs	8,074	20,787
Johnson	8,074	20,787
Laramie	7,803	20,476
Lincoln	8,074	20,787
Natrona	7,514	20,850
Niobrara	8,074	20,787
Park	8,074	20,787
Platte	8,074	20,787
Sheridan	8,074	20,787
Sublette	8,074	20,787
Sweetwater	8,074	20,787
Teton	8,074	20,787
Uinta	8,074	20,787
Washakie	8,074	20,787
Weston	8,074	20,787

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