



# Instructions for Form 8941

## Credit for Small Employer Health Insurance Premiums

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 [www.irs.gov/form8941](http://www.irs.gov/form8941).

### What's New

For tax years beginning after 2013, the following changes apply.

- The maximum credit increases to 35% of premiums paid for tax-exempt eligible small employers and 50% of premiums paid for all other eligible small employers.
- To be eligible for the credit, an eligible small employer generally must pay premiums on behalf of employees enrolled in a qualified health plan offered through a Small Business Health Options Program (SHOP) Marketplace.
- The credit is available to eligible small employers for a 2 consecutive tax year credit period.

## 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 **tax-exempt eligible small employers**, the maximum credit is 35% of premiums paid, is also 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 are 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 phase out 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 \$51,000 per FTE. For details, see Worksheets 1 and 3.



If you had more than 10 FTEs **and** average annual wages of more than \$25,000, 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 \$51,000.

**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 are a sole proprietor with two separate businesses and you file a separate Schedule C (Form 1040) 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) 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). Do not 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.

## 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, or
- A tax-exempt eligible small employer (or any predecessor) files Form 990-T with an attached Form 8941.

## 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 are entitled to a state tax credit or a state premium subsidy paid directly to you for premiums you paid, do not 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 cannot 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 does not 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 is not treated as an employer paid premium. For more information on cafeteria plans, see section 1 of Publication 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 have paid \$3,120 ( $\$60 \times 52$ ) for an employee who was enrolled for the entire tax year. You would have 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 Washington and Wisconsin, see the [Line A](#) instructions, 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.*

**Exception for certain employers whose SHOP Exchange coverage did not begin on the first day of their tax year.** An eligible small employer will be treated as offering health insurance coverage through a SHOP Exchange for its entire 2014 tax year if it meets the following requirements.

- As of August 26, 2013, the employer offered coverage in a plan year that did not begin on the first day of its tax year.
- The coverage provided by this plan during the employer's 2014 tax year would have qualified for the credit under the pre-2014 credit rules.
- The employer began offering coverage through a SHOP Exchange as of the first day of its plan year that began in 2014.

Eligible small employers who meet these requirements can figure the credit at the 50% rate (35% rate for tax-exempt eligible small employers) for their entire 2014 tax year.



*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 does not participate in the wellness program is not 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 do not 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 is not taken into account in figuring the uniform percentage requirement. Amounts you or your employee pay to cover a tobacco surcharge are not considered premiums paid for health insurance coverage when figuring this credit.

**Dependent coverage.** Premiums you pay for dependent coverage are not subject to the uniform percentage requirement. You are not 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 have 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 have 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, or

- 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 have 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 have 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 are entitled to a state tax credit or a state premium subsidy paid directly to you for premiums you paid, do not 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 are 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 does not 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 cannot 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 cannot exceed the amount of certain payroll taxes. For tax years beginning in 2014, 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 2014.
- Medicare taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2014.
- Medicare taxes the tax-exempt employer was required to pay for calendar year 2014.

## 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.

## 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," do not file Form 8941 unless you are 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.

**Exception for certain employers in Washington and Wisconsin.** For calendar year 2014, SHOP Marketplaces in certain counties of Washington and Wisconsin will not have qualified health plans available for employers to offer to employees. Transition relief allows employers with a principal business address in the counties listed below to claim the credit for their tax year beginning in 2014. For details, see Notice 2014-6, 2014-2 I.R.B. 279, available at [www.irs.gov/irb/2014-2\\_IRB/ar16.html](http://www.irs.gov/irb/2014-2_IRB/ar16.html).

**Washington:** Adams, Asotin, Benton, Chelan, Clallam, Columbia, Douglas, Ferry, Franklin, Garfield, Grant, Grays Harbor, Island, Jefferson, King, Kitsap, Kittitas, Klickitat, Lewis, Lincoln, Mason, Okanogan, Pacific, Pend Oreille, Pierce, San Juan, Skagit, Skamania, Snohomish, Spokane, Stevens, Thurston, Wahkiakum, Walla Walla, Whatcom, Whitman, and Yakima counties.

**Wisconsin:** Green Lake, Lafayette, Marquette, Florence, and Menominee counties.

## 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.		
<b>Totals:</b>		

### 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 are not considered employees when you figure this credit. Hours and wages of these employees and premiums paid for them are not 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 is not an S corporation.
- A person who owns more than 5% of the capital or profits interest in any other business that is not a corporation.
- Family members or a member of the household who is not 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 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.** Do not use premiums paid by the leasing organization to figure your credit. Also, a leased employee who is not 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 do not 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 are not 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 are not 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 are not 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). Do not 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 one 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 one 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.

## 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 is not 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 \$25,000 for the tax year. If you paid average annual wages of \$51,000 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 is not 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.			
<b>Totals:</b>			

### 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 have 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 have 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 2014, 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 have 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 have 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 have paid \$2,964 ( $\$57 \times 52$ ) if the employee

was enrolled for the entire tax year. You would have paid \$570 ( $\$57 \times 10$ ) if the employee was only enrolled for 10 pay periods. You will need an additional set of calculations if the premium amounts changed during the tax year.

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



**Do not 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 \$25,000)

- |  |          |
|--|----------|
| 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 \$25,400 from line 3 . . . . .   | 4. _____ |
| 5. Divide line 4 by \$25,400. 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 is not 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 1120S), box 13 (code P);
- Schedule K-1 (Form 1041), box 13 (code G); and
- Form 1099-PATR, Taxable Distributions Received From Cooperatives, box 10, or other notice of credit allocation.

**TIP** *Partnerships, S corporations, cooperatives, estates, trusts, and tax-exempt eligible small employers must always report the above credits on line 15. All other filers figuring a separate credit on earlier lines must 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 2014.
- Medicare taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2014.
- Medicare taxes the tax-exempt employer was required to pay for calendar year 2014.

**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 taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping . . . . .	10 hr., 51 min.
Learning about the law or the form . . . . .	1 hr., 23 min.
Preparing and sending the form to the IRS . . . . .	2 hr., 46 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.

## 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 2014.

### Alabama

County	Employee-Only	Dependent, Family, etc.
Autauga	5,946	12,877
Bibb	6,092	13,893
Blount	6,092	13,893
Calhoun	5,607	12,833
Chilton	6,092	13,893
Colbert	5,834	13,537
Elmore	5,946	12,877
Etowah	5,237	11,997
Geneva	5,945	11,812
Greene	5,681	13,440
Hale	5,681	13,440
Henry	5,945	11,812
Houston	5,945	11,812
Jefferson	6,092	13,893
Lauderdale	5,834	13,537
Lawrence	6,804	15,357
Lee	5,727	12,927
Limestone	5,353	11,829
Lowndes	5,946	12,877
Madison	5,353	11,829
Mobile	5,176	12,920
Montgomery	5,946	12,877
Morgan	6,804	15,357
Russell	7,030	16,447
Shelby	6,092	13,893
St. Clair	6,092	13,893
Tuscaloosa	5,681	13,440
Walker	6,092	13,893
All others	5,705	12,634

### Alaska

County	Employee-Only	Dependent, Family, etc.
Anchorage	8,522	20,743
Bethel	8,522	20,743
Dillingham	8,522	20,743
Haines	8,905	19,778
Hoonah-Angoon	8,905	19,778
Juneau	8,905	19,778
Ketchikan Gateway	8,905	19,778
Petersburg	8,905	19,778

Prince of Wales-Hyder	8,905	19,778
Sitka	8,905	19,778
Skagway	8,905	19,778
Valdez Cordova	8,522	20,743
Wrangell City and Borough	8,905	19,778
All others	8,754	19,809

### Arizona

County	Employee-Only	Dependent, Family, etc.
Cochise	4,830	12,121
Gila	5,743	13,732
Graham	4,830	12,121
Greenlee	4,830	12,121
La Paz	6,483	14,663
Maricopa	5,393	11,863
Pima	5,284	12,516
Pinal	5,743	13,732
Santa Cruz	5,284	12,516
Yavapai	5,021	12,339
Yuma	6,483	14,663
All others	5,391	11,425

### Arkansas

County	Employee-Only	Dependent, Family, etc.
Arkansas	4,975	10,461
Ashley	4,975	10,461
Baxter	4,259	10,285
Benton	4,259	10,285
Boone	4,259	10,285
Bradley	4,975	10,461
Calhoun	5,209	12,555
Carroll	4,259	10,285
Chicot	4,975	10,461
Clark	5,127	11,213
Cleburne	4,995	11,267
Cleveland	4,975	10,461
Columbia	5,209	12,555
Conway	4,995	11,267
Crawford	4,491	10,932
Dallas	4,975	10,461
Desha	4,975	10,461
Drew	4,975	10,461
Faulkner	4,995	11,267
Franklin	4,491	10,932
Garland	5,127	11,213
Grant	4,995	11,267

Hempstead	5,209	12,555
Hot Spring	5,127	11,213
Howard	5,209	12,555
Jefferson	4,975	10,461
Johnson	4,491	10,932
Lafayette	5,209	12,555
Lee	4,975	10,461
Lincoln	4,975	10,461
Little River	5,209	12,555
Logan	4,491	10,932
Lonoke	4,995	11,267
Madison	4,259	10,285
Marion	4,259	10,285
Miller	5,209	12,555
Monroe	4,975	10,461
Montgomery	5,127	11,213
Nevada	5,209	12,555
Newton	4,259	10,285
Ouachita	5,209	12,555
Perry	4,995	11,267
Phillips	4,975	10,461
Pike	5,127	11,213
Polk	4,491	10,932
Pope	4,995	11,267
Prairie	4,995	11,267
Pulaski	4,995	11,267
Saline	4,995	11,267
Scott	4,491	10,932
Searcy	4,259	10,285
Sebastian	4,491	10,932
Sevier	5,209	12,555
Union	5,209	12,555
Van Buren	4,995	11,267
Washington	4,259	10,285
White	4,995	11,267
Yell	4,995	11,267
All others	4,608	10,951

### California

County	Employee-Only	Dependent, Family, etc.
Alameda	6,270	14,805
Contra Costa	5,974	15,022
El Dorado	5,383	13,750
Fresno	5,299	13,146
Imperial	4,824	11,883
Inyo	4,824	11,883
Kern	5,540	13,445
Kings	5,299	13,146

Los Angeles	5,471	13,945
Madera	5,299	13,146
Marin	6,122	14,148
Mariposa	5,689	13,206
Merced	5,689	13,206
Mono	4,824	11,883
Monterey	5,323	11,821
Napa	6,122	14,148
Orange	5,483	13,996
Placer	5,383	13,750
Riverside	5,005	13,038
Sacramento	5,383	13,750
San Benito	5,323	11,821
San Bernardino	5,005	13,038
San Diego	5,442	12,766
San Francisco	5,563	16,121
San Joaquin	5,689	13,206
San Luis Obispo	5,382	13,236
San Mateo	7,006	16,121
Santa Barbara	5,382	13,236
Santa Clara	6,241	15,230
Santa Cruz	5,323	11,821
Solano	6,122	14,148
Sonoma	6,122	14,148
Stanislaus	5,689	13,206
Tulare	5,689	13,206
Ventura	5,382	13,236
Yolo	5,383	13,750
All others	5,719	13,462

## Colorado

County	Employee-Only	Dependent, Family, etc.
Adams	5,549	14,696
Arapahoe	5,549	14,696
Archuleta	6,037	11,312
Boulder	4,920	13,886
Broomfield	5,549	14,696
Clear Creek	5,549	14,696
Delta	6,037	11,312
Denver	5,549	14,696
Dolores	6,037	11,312
Douglas	5,549	14,696
Eagle	6,835	13,782
El Paso	5,271	13,117
Elbert	5,549	14,696
Garfield	6,835	13,782
Gilpin	5,549	14,696
Grand	6,037	11,312
Gunnison	6,037	11,312
Hinsdale	6,037	11,312
Jackson	6,037	11,312
Jefferson	5,549	14,696

La Plata	6,037	11,312
Lake	6,037	11,312
Larimer	5,922	14,586
Logan	5,729	13,558
Mesa	5,615	15,065
Moffat	6,037	11,312
Montezuma	6,037	11,312
Montrose	6,037	11,312
Morgan	5,729	13,558
Ouray	6,037	11,312
Park	5,549	14,696
Phillips	5,729	13,558
Pitkin	6,835	13,782
Pueblo	5,869	16,180
Rio Blanco	6,037	11,312
Routt	6,037	11,312
San Juan	6,037	11,312
San Miguel	6,037	11,312
Sedgwick	5,729	13,558
Summit	6,835	13,782
Teller	5,271	13,117
Washington	5,729	13,558
Weld	4,904	11,312
Yuma	5,729	13,558
All others	5,948	11,790

## Connecticut

County	Employee-Only	Dependent, Family, etc.
Fairfield	6,751	17,276
Hartford	6,515	16,469
Litchfield	6,230	14,767
Middlesex	7,512	17,315
New Haven	6,483	16,680
New London	6,262	16,802
Tolland	5,969	13,472
Windham	6,197	15,461

## Delaware

County	Employee-Only	Dependent, Family, etc.
All	6,687	15,144

## District of Columbia

County	Employee-Only	Dependent, Family, etc.
All	6,308	16,296

## Florida

County	Employee-Only	Dependent, Family, etc.
Alachua	4,959	13,119
Baker	6,383	13,161

Bay	5,389	12,529
Bradford	5,520	12,888
Brevard	5,506	13,929
Broward	5,538	13,957
Calhoun	5,664	12,472
Charlotte	7,343	16,691
Citrus	5,839	12,068
Clay	5,171	14,138
Collier	4,970	11,325
Columbia	7,343	15,886
DeSoto	5,592	13,605
Dixie	4,688	10,764
Duval	5,577	12,623
Escambia	6,280	11,434
Flagler	7,262	13,921
Franklin	5,709	13,409
Gadsden	4,726	12,315
Gilchrist	5,417	12,384
Glades	5,956	15,746
Gulf	7,343	14,712
Hamilton	5,674	12,538
Hardee	6,213	10,764
Hendry	7,192	16,691
Hernando	6,439	13,344
Highlands	6,162	16,691
Hillsborough	5,295	12,812
Holmes	5,675	13,099
Indian River	4,709	10,764
Jackson	4,688	10,764
Jefferson	7,343	11,976
Lafayette	6,133	13,218
Lake	6,196	15,183
Lee	5,527	11,792
Leon	5,729	13,243
Levy	5,572	13,576
Liberty	5,815	13,830
Madison	7,343	14,973
Manatee	5,549	14,269
Marion	4,688	11,827
Martin	4,804	14,196
Miami-Dade	5,868	14,275
Monroe	7,343	16,691
Nassau	7,343	10,764
Okaloosa	5,688	16,691
Okeechobee	7,343	14,287
Orange	5,771	12,971
Osceola	5,333	16,691
Palm Beach	5,406	13,968
Pasco	5,838	15,076
Pinellas	5,691	12,922
Polk	6,065	12,854
Putnam	5,717	13,298
Santa Rosa	5,695	10,764

Sarasota	5,599	13,610
Seminole	5,278	12,539
St. Johns	5,455	14,706
St. Lucie	4,688	10,795
Sumter	5,510	13,947
Suwannee	4,688	12,125
Taylor	7,343	15,196
Union	5,740	12,755
Volusia	5,813	13,913
Wakulla	5,738	12,700
Walton	4,688	10,764
Washington	5,893	13,441

## Georgia

County	Employee-Only	Dependent, Family, etc.
Appling	5,404	13,651
Atkinson	7,013	15,207
Bacon	4,793	10,050
Baker	6,760	14,015
Baldwin	7,347	15,568
Banks	5,006	12,227
Barrow	5,143	13,592
Ben Hill	6,606	13,433
Berrien	6,606	13,433
Bibb	6,078	13,604
Bleckley	6,078	13,604
Brantley	4,793	10,050
Brooks	6,606	13,433
Bryan	5,404	13,651
Bulloch	5,404	13,651
Burke	5,519	13,115
Calhoun	6,760	14,015
Camden	4,793	10,050
Candler	5,404	13,651
Carroll	6,004	15,568
Catoosa	6,001	13,579
Charlton	4,793	10,050
Chatham	5,404	13,651
Chattahoochee	5,010	12,095
Chattooga	7,310	14,312
Clarke	5,143	13,592
Clay	6,760	14,015
Clinch	6,606	13,433
Coffee	7,013	15,207
Colquitt	6,606	13,433
Columbia	5,519	13,115
Cook	6,606	13,433
Crawford	6,078	13,604
Crisp	6,760	14,015
Dade	6,001	13,579
Dawson	5,006	12,227
Decatur	6,606	13,433

Dodge	6,078	13,604
Dooley	6,078	13,604
Dougherty	6,760	14,015
Early	6,606	13,433
Echols	6,606	13,433
Effingham	5,404	13,651
Elbert	5,143	13,592
Emanuel	5,519	13,115
Evans	5,404	13,651
Fannin	5,651	10,312
Floyd	7,310	14,312
Franklin	5,006	12,227
Gilmer	7,310	14,312
Glascocok	5,519	13,115
Glynn	4,793	10,050
Gordon	7,310	14,312
Grady	6,606	13,433
Greene	5,143	13,592
Habersham	5,006	12,227
Hall	5,006	12,227
Hancock	7,347	15,568
Haralson	6,004	15,568
Harris	5,010	12,095
Hart	5,006	12,227
Heard	6,004	15,568
Houston	6,078	13,604
Irwin	6,606	13,433
Jackson	5,143	13,592
Jeff Davis	7,013	15,207
Jefferson	5,519	13,115
Jenkins	5,519	13,115
Johnson	7,013	15,207
Jones	6,078	13,604
Lanier	6,606	13,433
Laurens	7,013	15,207
Lee	6,760	14,015
Liberty	5,404	13,651
Lincoln	5,519	13,115
Long	5,404	13,651
Lowndes	6,606	13,433
Lumpkin	5,006	12,227
Macon	5,010	12,095
Madison	5,143	13,592
Marion	5,010	12,095
McDuffie	5,519	13,115
McIntosh	4,793	10,050
Meriwether	5,010	12,095
Miller	6,606	13,433
Mitchell	6,760	14,015
Monroe	6,078	13,604
Montgomery	7,013	15,207
Morgan	5,143	13,592
Murray	5,651	10,312

Muscogee	5,010	12,095
Oconee	5,143	13,592
Oglethorpe	5,143	13,592
Peach	6,078	13,604
Pickens	7,310	14,312
Pierce	4,793	10,050
Polk	7,310	14,312
Pulaski	6,078	13,604
Putnam	6,078	13,604
Quitman	5,010	12,095
Rabun	5,006	12,227
Randolph	6,760	14,015
Richmond	5,519	13,115
Schley	6,760	14,015
Screven	5,404	13,651
Seminole	6,606	13,433
Stephens	5,006	12,227
Stewart	5,010	12,095
Sumter	6,760	14,015
Talbot	5,010	12,095
Taliaferro	5,519	13,115
Tattnall	5,404	13,651
Taylor	5,010	12,095
Telfair	7,013	15,207
Terrell	6,760	14,015
Thomas	6,606	13,433
Tift	6,606	13,433
Toombs	7,013	15,207
Towns	5,006	12,227
Treutlen	7,013	15,207
Troup	5,010	12,095
Turner	6,606	13,433
Twiggs	6,078	13,604
Union	5,006	12,227
Upson	5,010	12,095
Walker	6,001	13,579
Ware	4,793	10,050
Warren	5,519	13,115
Washington	7,347	15,568
Wayne	4,793	10,050
Webster	5,010	12,095
Wheeler	7,013	15,207
White	5,006	12,227
Whitfield	5,651	10,312
Wilcox	6,078	13,604
Wilkes	5,519	13,115
Wilkinson	7,347	15,568
Worth	6,760	14,015
All others	5,509	12,345

## Hawaii

County	Employee-Only	Dependent, Family, etc.
All	5,350	13,134

## Idaho

County	Employee-Only	Dependent, Family, etc.
Ada	4,941	10,762
Adams	4,616	10,303
Benewah	4,973	11,356
Blaine	4,881	10,556
Boise	4,616	10,303
Bonner	4,973	11,356
Bonneville	5,001	10,433
Boundary	4,973	11,356
Camas	4,881	10,556
Canyon	4,616	10,303
Cassia	4,881	10,556
Clark	5,001	10,433
Clearwater	4,990	12,146
Elmore	4,616	10,303
Fremont	5,001	10,433
Gem	4,616	10,303
Gooding	4,881	10,556
Idaho	4,990	12,146
Jefferson	5,001	10,433
Jerome	4,881	10,556
Kootenai	4,973	11,356
Latah	4,973	11,356
Lemhi	5,001	10,433
Lewis	4,990	12,146
Lincoln	4,881	10,556
Madison	5,001	10,433
Minidoka	4,881	10,556
Nez Perce	4,990	12,146
Owyhee	4,616	10,303
Payette	4,616	10,303
Shoshone	4,973	11,356
Teton	5,001	10,433
Twin Falls	4,881	10,556
Valley	4,616	10,303
Washington	4,616	10,303
All others	4,785	9,872

## Illinois

County	Employee-Only	Dependent, Family, etc.
Adams	5,674	13,443
Bond	5,035	12,812
Boone	5,686	14,828
Brown	5,674	13,443
Bureau	5,035	14,246

Calhoun	5,035	12,812
Carroll	5,686	14,828
Cass	5,674	13,443
Champaign	6,075	13,022
Christian	5,674	13,443
Clark	6,075	13,022
Clinton	5,035	12,812
Coles	6,075	13,022
Cook	6,083	15,601
Cumberland	6,075	13,022
DeKalb	5,686	14,828
DeWitt	5,756	16,177
Douglas	6,075	13,022
DuPage	6,120	16,452
Edgar	6,075	13,022
Ford	6,075	13,022
Fulton	6,018	15,041
Greene	5,035	12,812
Grundy	6,591	16,476
Hancock	5,035	14,246
Henderson	5,035	14,246
Henry	5,035	14,246
Iroquois	6,075	13,022
Jersey	5,035	12,812
Jo Daviess	5,686	14,828
Kane	6,120	16,452
Kankakee	6,591	16,476
Kendall	6,591	16,476
Knox	6,018	15,041
Lake	5,607	15,720
LaSalle	6,018	15,041
Lee	5,686	14,828
Livingston	5,756	16,177
Logan	5,674	13,443
Macon	5,674	13,443
Macoupin	5,035	12,812
Madison	6,424	12,616
Marshall	6,018	15,041
Mason	5,674	13,443
McDonough	6,018	15,041
McHenry	5,607	15,720
McLean	5,756	16,177
Menard	5,674	13,443
Mercer	5,035	14,246
Monroe	6,424	12,616
Montgomery	5,035	12,812
Morgan	5,674	13,443
Moultrie	5,674	13,443
Ogle	5,686	14,828
Peoria	6,018	15,041
Piatt	6,075	13,022
Pike	5,674	13,443
Putnam	6,018	15,041

Randolph	5,035	12,812
Rock Island	5,035	14,246
Sangamon	5,674	13,443
Schuyler	5,674	13,443
Scott	5,674	13,443
Shelby	5,674	13,443
St. Clair	6,424	12,616
Stark	6,018	15,041
Stephenson	5,686	14,828
Tazewell	6,018	15,041
Vermilion	6,075	13,022
Warren	5,035	14,246
Washington	5,035	12,812
Whiteside	5,035	14,246
Will	6,591	16,476
Winnebago	5,686	14,828
Woodford	6,018	15,041
All others	6,093	15,443

## Indiana

County	Employee-Only	Dependent, Family, etc.
Allen	6,473	13,019
Bartholomew	6,234	13,663
Benton	5,953	15,753
Blackford	7,200	12,650
Boone	6,468	14,781
Brown	6,038	12,514
Carroll	6,636	15,781
Cass	6,656	14,205
Clark	6,234	11,627
Clay	7,068	15,826
Clinton	6,636	15,781
Crawford	6,234	11,627
Daviess	6,644	14,609
Dearborn	4,980	16,399
Decatur	6,234	13,663
Delaware	7,200	12,650
Dubois	6,644	14,609
Elkhart	6,547	12,088
Fayette	4,956	13,366
Floyd	6,234	11,627
Fountain	6,636	15,781
Franklin	4,980	16,399
Fulton	6,656	14,205
Gibson	7,329	16,184
Grant	7,200	12,650
Greene	6,644	14,609
Hamilton	6,468	14,781
Hancock	4,956	13,366
Harrison	6,234	11,627
Hendricks	6,468	14,781
Henry	4,956	13,366

Howard	6,656	14,205
Jackson	6,234	13,663
Jasper	5,953	15,753
Jay	7,200	12,650
Jefferson	6,234	11,627
Jennings	6,234	13,663
Johnson	6,038	12,514
Knox	6,644	14,609
Kosciusko	6,547	12,088
Lake	6,722	14,249
LaPorte	6,722	14,249
Lawrence	6,038	12,514
Madison	4,956	13,366
Marion	6,468	14,781
Marshall	6,547	12,088
Martin	6,644	14,609
Miami	6,656	14,205
Monroe	6,038	12,514
Montgomery	6,636	15,781
Morgan	6,468	14,781
Newton	5,953	15,753
Ohio	4,980	16,399
Orange	6,644	14,609
Owen	6,038	12,514
Parke	7,068	15,826
Perry	6,644	14,609
Pike	6,644	14,609
Porter	6,722	14,249
Posey	7,329	16,184
Pulaski	6,656	14,205
Putnam	6,636	15,781
Randolph	7,200	12,650
Ripley	4,980	16,399
Rush	6,234	13,663
Scott	6,234	11,627
Shelby	6,468	14,781
Spencer	6,644	14,609
St. Joseph	6,547	12,088
Starke	6,547	12,088
Sullivan	7,068	15,826
Switzerland	4,980	16,399
Tippecanoe	6,636	15,781
Tipton	6,636	15,781
Union	4,956	13,366
Vanderburgh	7,329	16,184
Vermillion	7,068	15,826
Vigo	7,068	15,826
Warren	5,953	15,753
Warrick	7,329	16,184
Washington	6,234	11,627
Wayne	4,956	13,366
White	5,953	15,753
All others	6,310	14,388

## Iowa

County	Employee-Only	Dependent, Family, etc.
Adair	6,223	14,249
Adams	6,223	14,249
Allamakee	5,136	12,926
Audubon	6,223	14,249
Benton	5,217	12,908
Black Hawk	5,217	12,908
Boone	5,316	11,944
Bremer	5,136	12,926
Buchanan	5,217	12,908
Buena Vista	5,050	13,381
Butler	5,136	12,926
Calhoun	5,316	11,944
Carroll	5,316	11,944
Cass	6,223	14,249
Cedar	5,217	12,908
Cerro Gordo	5,136	12,926
Cherokee	5,050	13,381
Chickasaw	5,136	12,926
Clarke	6,223	14,249
Clay	5,050	13,381
Clayton	5,217	12,908
Clinton	5,217	12,908
Crawford	5,050	13,381
Dallas	5,439	11,993
Decatur	6,223	14,249
Delaware	5,217	12,908
Dickinson	5,050	13,381
Dubuque	5,217	12,908
Emmet	5,136	12,926
Fayette	5,136	12,926
Floyd	5,136	12,926
Franklin	5,136	12,926
Fremont	6,223	14,249
Greene	5,316	11,944
Grundy	5,316	11,944
Guthrie	6,223	14,249
Hamilton	5,316	11,944
Hancock	5,136	12,926
Hardin	5,316	11,944
Harrison	6,223	14,249
Howard	5,136	12,926
Humboldt	5,136	12,926
Ida	5,050	13,381
Iowa	5,217	12,908
Jackson	5,217	12,908
Jasper	5,439	11,993
Johnson	5,217	12,908
Jones	5,217	12,908
Kossuth	5,136	12,926
Linn	5,217	12,908

Lyon	5,050	13,381
Madison	5,439	11,993
Marion	5,439	11,993
Marshall	5,316	11,944
Mills	6,223	14,249
Mitchell	5,136	12,926
Monona	5,050	13,381
Montgomery	6,223	14,249
O'Brien	5,050	13,381
Osceola	5,050	13,381
Page	6,223	14,249
Palo Alto	5,050	13,381
Plymouth	5,050	13,381
Pocahontas	5,050	13,381
Polk	5,439	11,993
Pottawattamie	6,223	14,249
Poweshiek	5,316	11,944
Ringgold	6,223	14,249
Sac	5,050	13,381
Scott	5,217	12,908
Shelby	6,223	14,249
Sioux	5,050	13,381
Story	5,316	11,944
Tama	5,316	11,944
Taylor	6,223	14,249
Union	6,223	14,249
Warren	5,439	11,993
Webster	5,316	11,944
Winnebago	5,136	12,926
Winneshiek	5,136	12,926
Woodbury	5,050	13,381
Worth	5,136	12,926
Wright	5,136	12,926
All others	5,160	12,428

## Kansas

County	Employee-Only	Dependent, Family, etc.
Allen	4,959	14,837
Anderson	5,719	12,852
Atchison	5,719	12,852
Barber	6,442	13,174
Bourbon	4,959	14,837
Brown	5,719	12,852
Butler	5,306	12,316
Chase	5,306	12,316
Chautauqua	5,306	12,316
Cherokee	4,959	14,837
Clark	6,442	13,174
Clay	4,707	11,507
Cloud	4,707	11,507
Coffey	5,719	12,852
Comanche	6,442	13,174

Cowley	5,306	12,316
Crawford	4,959	14,837
Dickinson	4,707	11,507
Doniphan	5,719	12,852
Douglas	5,719	12,852
Edwards	6,442	13,174
Elk	5,306	12,316
Ellsworth	4,707	11,507
Finney	6,442	13,174
Ford	6,442	13,174
Franklin	5,719	12,852
Geary	4,707	11,507
Grant	6,442	13,174
Gray	6,442	13,174
Greenwood	5,306	12,316
Hamilton	6,442	13,174
Harper	5,306	12,316
Harvey	5,306	12,316
Haskell	6,442	13,174
Hodgeman	6,442	13,174
Jackson	5,719	12,852
Jefferson	5,719	12,852
Jewell	4,707	11,507
Johnson	5,981	13,407
Kearny	6,442	13,174
Kingman	5,306	12,316
Kiowa	6,442	13,174
Labette	4,959	14,837
Leavenworth	5,981	13,407
Lincoln	4,707	11,507
Linn	5,719	12,852
Lyon	5,719	12,852
Marion	5,306	12,316
Marshall	5,719	12,852
McPherson	5,306	12,316
Meade	6,442	13,174
Miami	5,981	13,407
Mitchell	4,707	11,507
Montgomery	5,306	12,316
Morris	4,707	11,507
Morton	6,442	13,174
Nemaha	5,719	12,852
Neosho	4,959	14,837
Osage	5,719	12,852
Ottawa	4,707	11,507
Pawnee	6,442	13,174
Pottawatomie	5,719	12,852
Pratt	6,442	13,174
Reno	5,306	12,316
Republic	4,707	11,507
Rice	5,306	12,316
Riley	4,707	11,507
Saline	4,707	11,507

Sedgwick	5,306	12,316
Seward	6,442	13,174
Shawnee	5,719	12,852
Stafford	6,442	13,174
Stanton	6,442	13,174
Stevens	6,442	13,174
Sumner	5,306	12,316
Wabaunsee	5,719	12,852
Washington	4,707	11,507
Wilson	5,306	12,316
Woodson	4,959	14,837
Wyandotte	5,981	13,407
All others	5,426	13,502

### Kentucky

County	Employee-Only	Dependent, Family, etc.
Adair	5,013	11,492
Allen	5,013	11,492
Ballard	5,431	14,901
Barren	5,013	11,492
Bath	5,672	15,079
Bell	5,398	12,544
Boone	5,653	12,266
Boyd	5,672	15,079
Bracken	5,672	15,079
Breathitt	5,398	12,544
Breckinridge	4,774	11,145
Bullitt	4,774	11,145
Butler	5,013	11,492
Caldwell	5,431	14,901
Calloway	5,431	14,901
Campbell	5,653	12,266
Carlisle	5,431	14,901
Carroll	4,774	11,145
Carter	5,672	15,079
Casey	5,013	11,492
Christian	5,846	13,142
Clay	5,398	12,544
Clinton	5,013	11,492
Crittenden	5,431	14,901
Cumberland	5,013	11,492
Daviess	5,846	13,142
Edmonson	5,013	11,492
Elliott	5,672	15,079
Fleming	5,672	15,079
Floyd	5,398	12,544
Fulton	5,431	14,901
Gallatin	5,653	12,266
Grant	5,653	12,266
Graves	5,431	14,901
Grayson	4,774	11,145
Green	5,013	11,492

Greenup	5,672	15,079
Hancock	5,846	13,142
Hardin	4,774	11,145
Harlan	5,398	12,544
Hart	5,013	11,492
Henderson	5,846	13,142
Henry	4,774	11,145
Hickman	5,431	14,901
Hopkins	5,846	13,142
Jefferson	4,774	11,145
Johnson	5,398	12,544
Kenton	5,653	12,266
Knott	5,398	12,544
Knox	5,398	12,544
LaRue	4,774	11,145
Laurel	5,398	12,544
Lawrence	5,672	15,079
Lee	5,398	12,544
Leslie	5,398	12,544
Letcher	5,398	12,544
Lewis	5,672	15,079
Livingston	5,431	14,901
Logan	5,013	11,492
Lyon	5,431	14,901
Magoffin	5,398	12,544
Marion	4,774	11,145
Marshall	5,431	14,901
Martin	5,398	12,544
Mason	5,672	15,079
McCracken	5,431	14,901
McCreary	5,013	11,492
McLean	5,846	13,142
Meade	4,774	11,145
Menifee	5,672	15,079
Metcalfe	5,013	11,492
Monroe	5,013	11,492
Morgan	5,672	15,079
Muhlenberg	5,846	13,142
Nelson	4,774	11,145
Ohio	5,846	13,142
Oldham	4,774	11,145
Owsley	5,398	12,544
Pendleton	5,653	12,266
Perry	5,398	12,544
Pike	5,398	12,544
Pulaski	5,013	11,492
Robertson	5,672	15,079
Rowan	5,672	15,079
Russell	5,013	11,492
Shelby	4,774	11,145
Simpson	5,013	11,492
Spencer	4,774	11,145
Taylor	5,013	11,492

Todd	5,846	13,142
Trigg	5,846	13,142
Trimble	4,774	11,145
Union	5,846	13,142
Warren	5,013	11,492
Washington	4,774	11,145
Wayne	5,013	11,492
Webster	5,846	13,142
Whitley	5,398	12,544
Wolfe	5,398	12,544
All others	5,412	11,704

## Louisiana

Parish	Employee-Only	Dependent, Family, etc.
Acadia	5,292	12,926
Allen	5,514	14,333
Ascension	5,052	12,457
Assumption	5,811	12,315
Avoyelles	5,319	12,545
Beauregard	5,514	14,333
Bienville	5,618	13,017
Bossier	5,618	13,017
Caddo	5,618	13,017
Calcasieu	5,514	14,333
Cameron	5,514	14,333
Catahoula	5,319	12,545
Claiborne	5,618	13,017
Concordia	5,319	12,545
DeSoto	5,618	13,017
East Baton Rouge	5,052	12,457
East Feliciana	5,052	12,457
Evangeline	5,292	12,926
Grant	5,319	12,545
Iberia	5,292	12,926
Iberville	5,052	12,457
Jefferson	5,658	13,925
Jefferson Davis	5,514	14,333
Lafayette	5,292	12,926
Lafourche	5,811	12,315
LaSalle	5,319	12,545
Livingston	5,052	12,457
Natchitoches	5,618	13,017
Orleans	5,658	13,925
Plaquemines	5,658	13,925
Pointe Coupee	5,052	12,457
Rapides	5,319	12,545
Red River	5,618	13,017
Sabine	5,618	13,017
St. Bernard	5,658	13,925
St. Charles	5,658	13,925
St. Helena	5,052	12,457
St. James	5,658	13,925

St. John Baptist	5,658	13,925
St. Landry	5,292	12,926
St. Martin	5,292	12,926
St. Mary	5,292	12,926
St. Tammany	5,658	13,925
Tangipahoa	5,052	12,457
Terrebonne	5,811	12,315
Vermilion	5,292	12,926
Vernon	5,319	12,545
Washington	5,052	12,457
Webster	5,618	13,017
West Baton Rouge	5,052	12,457
West Feliciana	5,052	12,457
Winn	5,319	12,545
All others	6,345	13,393

## Maine

County	Employee-Only	Dependent, Family, etc.
Aroostook	5,903	13,650
Cumberland	5,428	12,862
Hancock	5,903	13,650
Kennebec	5,815	13,529
Knox	5,815	13,529
Lincoln	5,815	13,529
Oxford	5,815	13,529
Sagadahoc	5,428	12,862
Washington	5,903	13,650
York	5,428	12,862
All others	5,623	12,895

## Maryland

County	Employee-Only	Dependent, Family, etc.
Allegany	5,702	12,712
Anne Arundel	5,928	14,043
Baltimore	5,928	14,043
Baltimore City	5,928	14,043
Carroll	5,702	12,712
Frederick	5,702	12,712
Garrett	5,702	12,712
Harford	5,928	14,043
Howard	5,928	14,043
Montgomery	6,065	15,108
Prince George's	6,065	15,108
Washington	5,702	12,712
All others	5,712	12,184

## Massachusetts

County	Employee-Only	Dependent, Family, etc.
Barnstable	8,289	19,108
Bristol	6,835	17,600

Dukes	8,289	19,108
Essex	7,053	17,165
Middlesex	6,929	17,484
Nantucket	8,289	19,108
Norfolk	6,929	17,484
Plymouth	6,835	17,600
Suffolk	6,929	17,484
Worcester	6,662	16,670
All others	6,394	14,993

## Michigan

County	Employee-Only	Dependent, Family, etc.
Alcona	5,307	13,644
Allegan	5,731	11,668
Alpena	5,307	13,644
Antrim	4,661	12,997
Arenac	4,661	11,813
Barry	5,731	11,668
Bay	4,661	11,813
Benzie	4,661	12,997
Berrien	5,759	15,577
Branch	4,956	13,615
Calhoun	4,956	13,615
Cass	5,759	15,577
Charlevoix	4,661	12,997
Cheboygan	5,307	13,644
Chippewa	5,307	13,644
Clare	4,944	14,007
Clinton	5,289	13,946
Crawford	5,307	13,644
Eaton	5,289	13,946
Emmet	4,661	12,997
Genesee	5,197	13,592
Gladwin	4,944	14,007
Grand Traverse	4,661	12,997
Gratiot	4,661	11,813
Hillsdale	5,289	13,946
Huron	7,003	14,918
Ingham	5,289	13,946
Ionia	5,297	13,192
Iosco	5,307	13,644
Isabella	4,944	14,007
Jackson	5,289	13,946
Kalamazoo	4,956	13,615
Kalkaska	4,661	12,997
Kent	5,297	13,192
Lake	5,297	13,192
Lapeer	5,197	13,592
Leelanau	4,661	12,997
Lenawee	5,904	14,471
Livingston	5,904	14,471
Mackinac	5,307	13,644



Macomb	6,089	15,404
Manistee	4,661	12,997
Mason	5,297	13,192
Mecosta	5,297	13,192
Midland	4,944	14,007
Missaukee	4,661	12,997
Monroe	5,511	15,247
Montcalm	5,297	13,192
Montmorency	5,307	13,644
Muskegon	5,297	13,192
Newaygo	5,297	13,192
Oakland	6,089	15,404
Oceana	5,297	13,192
Ogemaw	5,307	13,644
Osceola	5,297	13,192
Oscoda	5,307	13,644
Otsego	5,307	13,644
Ottawa	5,297	13,192
Presque Isle	5,307	13,644
Roscommon	5,307	13,644
Saginaw	4,661	11,813
Sanilac	7,003	14,918
Shiawassee	5,197	13,592
St. Clair	6,530	14,595
St. Joseph	5,759	15,577
Tuscola	7,003	14,918
Van Buren	5,759	15,577
Washtenaw	5,904	14,471
Wayne	5,511	15,247
Wexford	4,661	12,997
All others	6,028	14,394

## Minnesota

County	Employee-Only	Dependent, Family, etc.
Anoka	5,683	14,394
Becker	5,692	13,208
Benton	5,683	14,394
Big Stone	5,366	13,472
Blue Earth	5,494	12,333
Brown	5,293	13,881
Carlton	5,673	13,187
Carver	5,683	14,394
Chippewa	5,366	13,472
Clay	5,692	13,208
Clearwater	5,916	16,086
Cook	5,673	13,187
Cottonwood	5,293	13,881
Dakota	5,683	14,394
Dodge	5,934	13,250
Douglas	5,692	13,208
Faribault	5,494	12,333
Fillmore	5,934	13,250

Freeborn	5,934	13,250
Goodhue	5,934	13,250
Grant	5,692	13,208
Hennepin	5,683	14,394
Houston	5,934	13,250
Itasca	5,673	13,187
Jackson	5,293	13,881
Kandiyohi	5,366	13,472
Kittson	5,916	16,086
Koochiching	5,673	13,187
Lac qui Parle	5,366	13,472
Lake	5,673	13,187
Lake of the Woods	5,673	13,187
Le Sueur	5,494	12,333
Lincoln	5,293	13,881
Lyon	5,366	13,472
Mahnomen	5,916	16,086
Marshall	5,916	16,086
Martin	5,494	12,333
McLeod	5,366	13,472
Meeker	5,366	13,472
Mower	5,934	13,250
Murray	5,293	13,881
Nicollet	5,494	12,333
Nobles	5,293	13,881
Norman	5,916	16,086
Olmsted	5,934	13,250
Otter Tail	5,692	13,208
Pennington	5,916	16,086
Pipestone	5,293	13,881
Polk	5,916	16,086
Pope	5,692	13,208
Ramsey	5,683	14,394
Red Lake	5,916	16,086
Redwood	5,293	13,881
Renville	5,366	13,472
Rice	5,494	12,333
Rock	5,293	13,881
Scott	5,683	14,394
Sherburne	5,683	14,394
Sibley	5,366	13,472
St. Louis	5,673	13,187
Stearns	5,683	14,394
Steele	5,934	13,250
Stevens	5,692	13,208
Swift	5,366	13,472
Traverse	5,692	13,208
Wabasha	5,934	13,250
Waseca	5,494	12,333
Washington	5,683	14,394
Watonwan	5,494	12,333
Wilkin	5,692	13,208
Winona	5,934	13,250

Wright	5,683	14,394
Yellow Medicine	5,366	13,472
All others	5,406	13,519

## Mississippi

County	Employee-Only	Dependent, Family, etc.
Benton	5,254	11,894
Copiah	5,186	12,390
DeSoto	4,994	12,184
Forrest	4,824	11,110
George	5,310	11,975
Greene	4,824	11,110
Hancock	5,310	11,975
Harrison	5,310	11,975
Hinds	5,186	12,390
Itawamba	5,254	11,894
Jackson	5,310	11,975
Jones	4,824	11,110
Lamar	4,824	11,110
Lee	5,254	11,894
Madison	5,186	12,390
Marshall	4,994	12,184
Pearl River	4,824	11,110
Perry	4,824	11,110
Pontotoc	5,254	11,894
Rankin	5,186	12,390
Simpson	5,186	12,390
Stone	5,310	11,975
Tate	4,994	12,184
Tippah	5,254	11,894
Tunica	4,994	12,184
Union	5,254	11,894
Warren	5,186	12,390
All others	5,375	11,758

## Missouri

County	Employee-Only	Dependent, Family, etc.
Adair	6,905	11,322
Audrain	6,016	13,648
Barry	5,334	12,046
Barton	5,676	11,488
Bates	5,855	12,971
Benton	5,855	12,971
Bollinger	6,757	12,675
Boone	6,016	13,648
Butler	6,757	12,675
Callaway	6,016	13,648
Camden	6,016	13,648
Cape Girardeau	6,757	12,675
Carter	5,787	11,576
Cass	5,861	13,513

Cedar	5,334	12,046
Chariton	6,016	13,648
Christian	5,334	12,046
Clark	6,905	11,322
Clay	5,861	13,513
Cole	6,016	13,648
Cooper	6,016	13,648
Crawford	5,787	11,576
Dade	5,334	12,046
Dallas	5,334	12,046
Dent	5,787	11,576
Douglas	5,334	12,046
Dunklin	6,757	12,675
Franklin	5,641	12,596
Gasconade	6,016	13,648
Greene	5,334	12,046
Henry	5,855	12,971
Hickory	5,334	12,046
Howard	6,016	13,648
Howell	5,787	11,576
Iron	5,787	11,576
Jackson	5,861	13,513
Jasper	5,676	11,488
Jefferson	5,641	12,596
Johnson	5,855	12,971
Knox	6,905	11,322
Laclede	5,334	12,046
Lafayette	5,855	12,971
Lawrence	5,334	12,046
Lewis	6,905	11,322
Lincoln	5,641	12,596
Linn	6,905	11,322
Macon	6,905	11,322
Madison	6,757	12,675
Maries	6,016	13,648
Marion	6,905	11,322
McDonald	5,676	11,488
Miller	6,016	13,648
Mississippi	6,757	12,675
Moniteau	6,016	13,648
Monroe	6,016	13,648
Montgomery	6,016	13,648
Morgan	6,016	13,648
New Madrid	6,757	12,675
Newton	5,676	11,488
Oregon	5,787	11,576
Osage	6,016	13,648
Ozark	5,334	12,046
Pemiscot	6,757	12,675
Perry	6,757	12,675
Pettis	5,855	12,971
Phelps	5,787	11,576
Pike	6,905	11,322

Platte	5,861	13,513
Polk	5,334	12,046
Pulaski	5,787	11,576
Putnam	6,905	11,322
Ralls	6,905	11,322
Randolph	6,016	13,648
Reynolds	5,787	11,576
Ripley	5,787	11,576
Saline	5,855	12,971
Schuyler	6,905	11,322
Scotland	6,905	11,322
Scott	6,757	12,675
Shannon	5,787	11,576
Shelby	6,905	11,322
St. Charles	5,641	12,596
St. Clair	5,855	12,971
St. Francois	5,641	12,596
St. Louis	5,641	12,596
St. Louis City	5,641	12,596
Ste. Genevieve	5,641	12,596
Stoddard	6,757	12,675
Stone	5,334	12,046
Sullivan	6,905	11,322
Taney	5,334	12,046
Texas	5,787	11,576
Vernon	5,855	12,971
Warren	5,641	12,596
Washington	5,641	12,596
Wayne	6,757	12,675
Webster	5,334	12,046
Wright	5,334	12,046
All others	6,295	13,012

### Montana

County	Employee-Only	Dependent, Family, etc.
Broadwater	5,977	12,806
Carbon	5,842	12,450
Cascade	5,977	12,806
Chouteau	5,977	12,806
Deer Lodge	5,977	12,806
Flathead	5,758	12,327
Gallatin	5,977	12,806
Jefferson	5,977	12,806
Judith Basin	5,977	12,806
Lake	5,758	12,327
Lewis and Clark	5,977	12,806
Missoula	5,758	12,327
Musselshell	5,842	12,450
Silver Bow	5,977	12,806
Stillwater	5,842	12,450
Sweet Grass	5,842	12,450
Teton	5,977	12,806

Yellowstone	5,842	12,450
All others	6,649	14,207

### Nebraska

County	Employee-Only	Dependent, Family, etc.
Arthur	6,243	13,904
Banner	6,243	13,904
Box Butte	6,243	13,904
Brown	6,243	13,904
Burt	5,428	13,232
Cass	5,428	13,232
Chase	6,243	13,904
Cherry	6,243	13,904
Cheyenne	6,243	13,904
Dawes	6,243	13,904
Deuel	6,243	13,904
Dodge	5,428	13,232
Douglas	5,428	13,232
Dundy	6,243	13,904
Fillmore	5,450	14,446
Frontier	6,243	13,904
Gage	5,450	14,446
Garden	6,243	13,904
Grant	6,243	13,904
Hayes	6,243	13,904
Hitchcock	6,243	13,904
Hooker	6,243	13,904
Jefferson	5,450	14,446
Johnson	5,450	14,446
Keith	6,243	13,904
Kimball	6,243	13,904
Lancaster	5,450	14,446
Lincoln	6,243	13,904
Logan	6,243	13,904
McPherson	6,243	13,904
Morrill	6,243	13,904
Nemaha	5,450	14,446
Otoe	5,450	14,446
Pawnee	5,450	14,446
Perkins	6,243	13,904
Red Willow	6,243	13,904
Richardson	5,450	14,446
Saline	5,450	14,446
Sarpy	5,428	13,232
Saunders	5,428	13,232
Scotts Bluff	6,243	13,904
Seward	5,450	14,446
Sheridan	6,243	13,904
Sioux	6,243	13,904
Thayer	5,450	14,446
Thomas	6,243	13,904
Thurston	5,428	13,232

Washington	5,428	13,232
York	5,450	14,446
All others	5,477	12,370

## Nevada

County	Employee-Only	Dependent, Family, etc.
Carson City	5,674	12,630
Clark	5,410	11,713
Douglas	5,674	12,630
Lyon	5,674	12,630
Nye	5,410	11,713
Storey	5,674	12,630
Washoe	6,052	13,487
All others	6,177	14,799

## New Hampshire

County	Employee-Only	Dependent, Family, etc.
All	6,972	15,367

## New Jersey

County	Employee-Only	Dependent, Family, etc.
All	6,550	15,689

## New Mexico

County	Employee-Only	Dependent, Family, etc.
Bernalillo	5,453	13,111
Dona Ana	6,185	11,736
San Juan	6,051	12,922
Sandoval	5,453	13,111
Santa Fe	5,383	13,165
Torrance	5,453	13,111
Valencia	5,453	13,111
All others	5,891	14,071

## New York

County	Employee-Only	Dependent, Family, etc.
Albany	6,147	13,853
Allegany	5,224	13,440
Bronx	6,884	17,754
Broome	5,910	14,369
Cattaraugus	5,224	13,440
Cayuga	5,910	14,369
Chautauqua	5,224	13,440
Chemung	5,910	14,369
Columbia	6,147	13,853
Cortland	5,910	14,369
Delaware	5,930	14,849
Dutchess	5,930	14,849
Erie	5,224	13,440

Fulton	6,147	13,853
Genesee	5,224	13,440
Greene	6,147	13,853
Kings	6,884	17,754
Livingston	5,224	12,563
Monroe	5,224	12,563
Montgomery	6,147	13,853
Nassau	6,598	16,593
New York	6,884	17,754
Niagara	5,224	13,440
Onondaga	5,910	14,369
Ontario	5,224	12,563
Orange	5,930	14,849
Orleans	5,224	13,440
Putnam	5,930	14,849
Queens	6,884	17,754
Rensselaer	6,147	13,853
Richmond	6,884	17,754
Rockland	6,884	17,754
Saratoga	6,147	13,853
Schenectady	6,147	13,853
Schoharie	6,147	13,853
Schuyler	5,910	14,369
Seneca	5,224	12,563
Steuben	5,910	14,369
Suffolk	6,598	16,593
Sullivan	5,930	14,849
Tioga	5,910	14,369
Tompkins	5,910	14,369
Ulster	5,930	14,849
Warren	6,147	13,853
Washington	6,147	13,853
Wayne	5,224	12,563
Westchester	6,884	17,754
Wyoming	5,224	13,440
Yates	5,224	12,563
All others	5,913	13,952

## North Carolina

County	Employee-Only	Dependent, Family, etc.
Alamance	6,092	11,510
Alexander	5,448	13,437
Alleghany	6,854	14,109
Anson	5,120	13,039
Ashe	6,854	14,109
Beaufort	5,027	10,179
Bertie	5,933	14,408
Bladen	4,964	11,851
Brunswick	6,034	12,843
Burke	5,448	13,437
Cabarrus	5,120	13,039
Caldwell	5,448	13,437

Camden	5,933	14,408
Carteret	5,027	10,179
Caswell	6,092	11,510
Catawba	5,448	13,437
Chatham	6,092	11,510
Chowan	5,933	14,408
Cleveland	5,299	11,917
Columbus	6,034	12,843
Craven	5,027	10,179
Cumberland	4,964	11,851
Currituck	5,933	14,408
Dare	5,027	10,179
Davidson	5,359	11,048
Davie	5,359	11,048
Duplin	6,034	12,843
Durham	6,092	11,510
Edgecombe	5,495	15,001
Forsyth	5,359	11,048
Franklin	5,711	13,334
Gaston	5,299	11,917
Gates	5,933	14,408
Granville	4,611	10,179
Greene	5,495	15,001
Guilford	5,526	11,938
Halifax	5,933	14,408
Harnett	4,964	11,851
Hertford	5,933	14,408
Hoke	4,964	11,851
Hyde	5,027	10,179
Iredell	5,448	13,437
Johnston	5,711	13,334
Jones	5,027	10,179
Lee	6,092	11,510
Lenoir	5,027	10,179
Lincoln	5,299	11,917
Martin	5,933	14,408
Mecklenburg	5,120	13,039
Montgomery	5,601	10,555
Moore	5,601	10,555
Nash	5,495	15,001
New Hanover	6,034	12,843
Northampton	5,933	14,408
Onslow	6,034	12,843
Orange	6,092	11,510
Pamlico	5,027	10,179
Pasquotank	5,933	14,408
Pender	6,034	12,843
Perquimans	5,933	14,408
Person	6,092	11,510
Pitt	5,495	15,001
Randolph	5,526	11,938
Richmond	4,964	11,851
Robeson	4,964	11,851

Rockingham	5,526	11,938
Rowan	5,120	13,039
Sampson	4,964	11,851
Scotland	4,964	11,851
Stanly	5,120	13,039
Stokes	5,359	11,048
Surry	5,359	11,048
Tyrrell	5,027	10,179
Union	5,120	13,039
Vance	4,611	10,179
Wake	5,711	13,334
Warren	4,611	10,179
Washington	5,027	10,179
Watauga	6,854	14,109
Wayne	5,495	15,001
Wilkes	6,854	14,109
Wilson	5,495	15,001
Yadkin	5,359	11,048
All others	5,226	11,636

### North Dakota

County	Employee-Only	Dependent, Family, etc.
Burleigh	5,051	12,074
Cass	5,211	12,868
Grand Forks	5,271	12,758
Morton	5,051	12,074
All others	5,599	13,406

### Ohio

County	Employee-Only	Dependent, Family, etc.
Adams	5,787	12,195
Allen	6,371	13,482
Ashland	5,516	12,743
Ashtabula	5,883	14,129
Athens	4,965	11,475
Auglaize	6,371	13,482
Brown	5,787	12,195
Butler	5,217	12,859
Carroll	6,243	14,351
Champaign	5,354	14,705
Clark	5,354	14,705
Clermont	5,787	12,195
Clinton	5,787	12,195
Columbiana	5,619	13,544
Crawford	6,082	12,029
Cuyahoga	5,883	14,129
Darke	5,354	14,705
Defiance	5,601	13,366
Delaware	5,955	13,491
Erie	6,160	13,882
Fairfield	5,955	13,491

Fayette	5,955	13,491
Franklin	5,955	13,491
Fulton	5,601	13,366
Gallia	6,782	15,996
Geauga	5,883	14,129
Greene	5,354	14,705
Hamilton	5,217	12,859
Hancock	6,371	13,482
Hardin	6,371	13,482
Henry	5,601	13,366
Highland	5,787	12,195
Hocking	4,965	11,475
Holmes	4,984	14,624
Huron	6,160	13,882
Jackson	6,782	15,996
Knox	5,955	13,491
Lake	5,883	14,129
Lawrence	6,782	15,996
Licking	5,955	13,491
Logan	5,955	13,491
Lorain	5,883	14,129
Lucas	5,601	13,366
Madison	5,955	13,491
Mahoning	5,619	13,544
Marion	6,782	12,005
Medina	5,516	12,743
Meigs	4,965	11,475
Mercer	6,371	13,482
Miami	5,354	14,705
Montgomery	5,354	14,705
Morrow	6,782	12,005
Ottawa	6,160	13,882
Paulding	6,371	13,482
Pickaway	5,955	13,491
Pike	6,782	15,996
Portage	5,516	12,743
Preble	5,354	14,705
Putnam	6,371	13,482
Richland	6,082	12,029
Ross	6,782	15,996
Sandusky	6,160	13,882
Scioto	6,782	15,996
Seneca	6,160	13,882
Shelby	5,354	14,705
Stark	6,243	14,351
Summit	5,516	12,743
Trumbull	5,619	13,544
Union	5,955	13,491
Van Wert	6,371	13,482
Vinton	6,782	15,996
Warren	5,217	12,859
Washington	4,965	11,475
Wayne	4,984	14,624

Williams	5,601	13,366
Wood	5,601	13,366
Wyandot	6,160	13,882
All others	6,430	15,996

### Oklahoma

County	Employee-Only	Dependent, Family, etc.
Canadian	5,221	12,749
Cleveland	5,221	12,749
Comanche	5,428	12,812
Creek	5,177	12,466
Grady	5,221	12,749
Le Flore	5,036	9,737
Lincoln	5,221	12,749
Logan	5,221	12,749
McCain	5,221	12,749
Oklahoma	5,221	12,749
Okmulgee	5,177	12,466
Osage	5,177	12,466
Pawnee	5,177	12,466
Rogers	5,177	12,466
Sequoyah	5,036	9,737
Tulsa	5,177	12,466
Wagoner	5,177	12,466
All others	5,082	12,944

### Oregon

County	Employee-Only	Dependent, Family, etc.
Benton	5,231	13,279
Clackamas	5,457	13,145
Clatsop	6,407	13,600
Columbia	6,407	13,600
Coos	6,407	13,600
Curry	6,407	13,600
Deschutes	5,250	11,091
Douglas	5,659	11,948
Jackson	5,659	11,948
Josephine	5,659	11,948
Klamath	5,250	11,091
Lake	5,250	11,091
Lane	5,231	13,279
Lincoln	6,407	13,600
Linn	5,231	13,279
Marion	5,315	12,569
Multnomah	5,457	13,145
Polk	5,315	12,569
Tillamook	6,407	13,600
Washington	5,457	13,145
Yamhill	5,457	13,145
All others	5,630	12,071

## Pennsylvania

County	Employee-Only	Dependent, Family, etc.
Adams	4,871	12,084
Allegheny	5,275	13,319
Armstrong	5,275	13,319
Beaver	5,275	13,319
Bedford	5,462	13,500
Berks	4,871	12,084
Blair	5,462	13,500
Bucks	6,217	15,217
Butler	5,275	13,319
Cambria	5,462	13,500
Cameron	5,335	13,479
Centre	5,396	12,449
Chester	6,217	15,217
Clarion	4,701	11,701
Clearfield	5,462	13,500
Columbia	5,396	12,449
Crawford	4,701	11,701
Cumberland	5,805	13,201
Dauphin	5,805	13,201
Delaware	6,217	15,217
Elk	5,335	13,479
Erie	4,701	11,701
Fayette	5,275	13,319
Forest	4,701	11,701
Franklin	5,805	13,201
Fulton	5,805	13,201
Greene	5,275	13,319
Huntingdon	5,462	13,500
Indiana	5,275	13,319
Jefferson	5,462	13,500
Juniata	5,805	13,201
Lancaster	4,871	12,084
Lawrence	5,275	13,319
Lebanon	5,805	13,201
Lehigh	5,396	12,449
McKean	4,701	11,701
Mercer	4,701	11,701
Mifflin	5,396	12,449
Montgomery	6,217	15,217
Montour	5,396	12,449
Northampton	5,396	12,449
Northumberland	5,396	12,449
Perry	5,805	13,201
Philadelphia	6,217	15,217
Potter	5,335	13,479
Schuylkill	5,396	12,449
Snyder	5,396	12,449
Somerset	5,462	13,500
Union	5,396	12,449
Venango	4,701	11,701

Warren	4,701	11,701
Washington	5,275	13,319
Westmoreland	5,275	13,319
York	4,871	12,084
All others	5,923	14,401

## Rhode Island

County	Employee-Only	Dependent, Family, etc.
All	6,452	15,873

## South Carolina

County	Employee-Only	Dependent, Family, etc.
Abbeville	6,404	15,699
Aiken	4,932	10,310
Allendale	5,637	13,500
Anderson	5,445	14,530
Bamberg	4,478	10,405
Barnwell	4,478	10,891
Beaufort	6,109	12,917
Berkeley	5,643	15,278
Calhoun	4,620	10,125
Charleston	5,561	13,261
Cherokee	5,861	10,125
Chester	6,301	14,963
Chesterfield	5,396	13,421
Clarendon	4,478	15,699
Colleton	5,593	11,600
Darlington	7,014	15,699
Dillon	5,803	12,069
Dorchester	5,560	11,531
Edgefield	4,478	11,887
Fairfield	5,672	13,872
Florence	5,341	14,863
Georgetown	5,001	14,402
Greenville	5,490	13,685
Greenwood	4,726	11,143
Hampton	6,458	13,680
Horry	5,811	12,122
Jasper	5,862	10,655
Kershaw	7,014	15,699
Lancaster	6,099	13,112
Laurens	5,768	12,117
Lee	5,409	13,077
Lexington	5,574	15,699
Marion	6,980	15,699
Marlboro	5,889	13,496
McCormick	7,014	15,699
Newberry	7,014	15,418
Oconee	7,014	14,945
Orangeburg	5,943	15,699
Pickens	5,243	12,148

Richland	5,468	15,050
Saluda	7,014	15,314
Spartanburg	4,890	12,805
Sumter	5,696	15,699
Union	4,478	10,125
Williamsburg	5,486	13,190
York	6,594	13,721

## South Dakota

County	Employee-Only	Dependent, Family, etc.
Aurora	6,017	13,093
Beadle	6,136	13,965
Bon Homme	6,017	13,093
Brookings	6,136	13,965
Brown	6,136	13,965
Brule	6,017	13,093
Buffalo	6,017	13,093
Campbell	6,136	13,965
Charles Mix	6,017	13,093
Clark	6,136	13,965
Clay	5,713	14,228
Codington	6,136	13,965
Davison	6,017	13,093
Day	6,136	13,965
Deuel	6,136	13,965
Douglas	6,017	13,093
Edmunds	6,136	13,965
Faulk	6,136	13,965
Grant	6,136	13,965
Hamlin	6,136	13,965
Hand	6,017	13,093
Hanson	6,017	13,093
Hughes	6,017	13,093
Hutchinson	6,017	13,093
Hyde	6,017	13,093
Jerauld	6,017	13,093
Kingsbury	6,136	13,965
Lake	5,713	14,228
Lincoln	5,713	14,228
Marshall	6,136	13,965
McCook	5,713	14,228
Mc Pherson	6,136	13,965
Miner	6,017	13,093
Minnehaha	5,713	14,228
Moody	5,713	14,228
Potter	6,136	13,965
Roberts	6,136	13,965
Sanborn	6,017	13,093
Spink	6,136	13,965
Sully	6,017	13,093
Turner	5,713	14,228
Union	5,713	14,228

Walworth	6,136	13,965
Yankton	6,017	13,093
All others	6,202	14,052

## Tennessee

County	Employee-Only	Dependent, Family, etc.
Bedford	5,085	11,817
Benton	4,737	13,754
Bledsoe	6,003	12,409
Bradley	6,003	12,409
Cannon	4,710	10,756
Carroll	4,737	13,754
Carter	5,029	11,572
Cheatham	5,220	11,915
Chester	4,737	13,754
Clay	4,710	10,756
Coffee	5,085	11,817
Crockett	4,737	13,754
Cumberland	4,710	10,756
Davidson	5,220	11,915
Decatur	4,737	13,754
DeKalb	4,710	10,756
Dickson	5,085	11,817
Dyer	4,737	13,754
Fayette	5,371	11,244
Fentress	4,710	10,756
Franklin	6,003	12,409
Gibson	4,737	13,754
Giles	5,085	11,817
Greene	5,029	11,572
Grundy	6,003	12,409
Hamilton	6,003	12,409
Hancock	5,029	11,572
Hardeman	4,737	13,754
Hardin	4,737	13,754
Hawkins	5,029	11,572
Haywood	5,371	11,244
Henderson	4,737	13,754
Henry	4,737	13,754
Hickman	5,085	11,817
Houston	5,085	11,817
Humphreys	5,085	11,817
Jackson	4,710	10,756
Johnson	5,029	11,572
Lake	4,737	13,754
Lauderdale	5,371	11,244
Lawrence	5,085	11,817
Lewis	5,085	11,817
Lincoln	5,085	11,817
Macon	4,710	10,756
Madison	4,737	13,754
Marion	6,003	12,409

Marshall	5,085	11,817
Mauzy	5,085	11,817
McMinn	6,003	12,409
McNairy	4,737	13,754
Meigs	6,003	12,409
Montgomery	5,220	11,915
Moore	5,085	11,817
Obion	4,737	13,754
Overton	4,710	10,756
Perry	5,085	11,817
Pickett	4,710	10,756
Polk	6,003	12,409
Putnam	4,710	10,756
Rhea	6,003	12,409
Robertson	5,220	11,915
Rutherford	5,220	11,915
Sequatchie	6,003	12,409
Shelby	5,371	11,244
Smith	4,710	10,756
Stewart	5,085	11,817
Sullivan	5,029	11,572
Sumner	5,220	11,915
Tipton	5,371	11,244
Trousdale	5,220	11,915
Unicoi	5,029	11,572
Van Buren	4,710	10,756
Warren	4,710	10,756
Washington	5,029	11,572
Wayne	5,085	11,817
Weakley	4,737	13,754
White	4,710	10,756
Williamson	5,220	11,915
Wilson	5,220	11,915
All others	5,148	12,464

## Texas

County	Employee-Only	Dependent, Family, etc.
Aransas	4,973	13,092
Archer	6,638	13,454
Armstrong	5,197	11,614
Atascosa	4,699	11,995
Austin	5,828	14,886
Bandera	4,699	11,995
Bastrop	4,845	13,094
Bell	4,851	12,984
Bexar	4,699	11,995
Bowie	4,665	10,806
Brazoria	5,828	14,886
Brazos	4,830	10,806
Burleson	4,830	10,806
Caldwell	4,845	13,094
Calhoun	4,533	12,842

Callahan	6,250	13,936
Cameron	5,715	10,806
Carson	5,197	11,614
Chambers	5,828	14,886
Clay	6,638	13,454
Collin	5,553	13,088
Comal	4,699	11,995
Coryell	4,851	12,984
Crosby	4,458	12,169
Dallas	5,553	13,088
Delta	5,553	13,088
Denton	5,553	13,088
Ector	6,386	14,170
El Paso	4,537	12,137
Ellis	5,553	13,088
Fort Bend	5,828	14,886
Galveston	5,828	14,886
Goliad	4,533	12,842
Grayson	6,983	12,497
Gregg	5,326	12,592
Guadalupe	4,699	11,995
Hardin	6,312	14,484
Harris	5,828	14,886
Hays	4,845	13,094
Hidalgo	4,635	10,806
Hunt	5,553	13,088
Irion	4,458	10,806
Jefferson	6,312	14,484
Johnson	5,553	13,088
Jones	6,250	13,936
Kaufman	5,553	13,088
Kendall	4,699	11,995
Lampasas	4,851	12,984
Liberty	5,828	14,886
Lubbock	4,458	12,169
McLennan	4,458	10,806
Medina	4,699	11,995
Midland	5,099	12,078
Montgomery	5,828	14,886
Nueces	4,973	13,092
Orange	6,312	14,484
Parker	5,553	13,088
Potter	5,197	11,614
Randall	5,197	11,614
Robertson	4,830	10,806
Rockwall	5,553	13,088
Rusk	5,326	12,592
San Jacinto	5,828	14,886
San Patricio	4,973	13,092
Smith	5,793	13,026
Tarrant	5,553	13,088
Taylor	6,250	13,936
Tom Green	4,458	10,806

Travis	4,845	13,094
Upshur	5,326	12,592
Victoria	4,533	12,842
Waller	5,828	14,886
Webb	5,619	16,756
Wichita	6,638	13,454
Williamson	4,845	13,094
Wilson	4,699	11,995
Wise	5,553	13,088
All others	6,166	13,758

## Utah

County	Employee-Only	Dependent, Family, etc.
Box Elder	4,988	13,207
Cache	5,368	12,320
Davis	5,076	12,968
Iron	6,490	11,484
Morgan	4,988	13,207
Rich	5,368	12,320
Salt Lake	5,076	12,968
Summit	5,076	12,968
Tooele	5,076	12,968
Utah	4,841	12,386
Wasatch	5,076	12,968
Washington	6,490	11,484
Weber	4,988	13,207
All others	5,936	14,901

## Vermont

County	Employee-Only	Dependent, Family, etc.
All	5,999	13,865

## Virginia

County	Employee-Only	Dependent, Family, etc.
Albemarle	4,560	10,748
Alexandria City	5,801	14,887
Amelia	5,324	12,041
Amherst	4,713	11,175
Appomattox	4,713	11,175
Arlington	5,801	14,887
Bedford	4,713	11,175
Bedford City	4,713	11,175
Botetourt	5,188	13,514
Bristol City	5,300	10,748
Campbell	4,713	11,175
Caroline	5,324	12,041
Charles City	5,324	12,041
Charlottesville City	4,560	10,748
Chesapeake City	5,670	12,138
Chesterfield	5,324	12,041

Clarke	5,801	14,887
Colonial Heights City	5,324	12,041
Craig	5,188	13,514
Cumberland	5,324	12,041
Danville City	6,612	11,670
Dinwiddie	5,324	12,041
Fairfax	5,801	14,887
Fairfax City	5,801	14,887
Falls Church City	5,801	14,887
Fauquier	5,801	14,887
Fluvanna	4,560	10,748
Franklin	5,188	13,514
Frederick	5,108	10,748
Fredericksburg City	5,801	14,887
Giles	5,110	12,181
Gloucester	5,670	12,138
Goochland	5,324	12,041
Greene	4,560	10,748
Hampton City	5,670	12,138
Hanover	5,324	12,041
Harrisonburg City	4,560	11,809
Henrico	5,324	12,041
Hopewell City	5,324	12,041
Isle of Wight	5,670	12,138
James City	5,670	12,138
King and Queen	5,324	12,041
King William	5,324	12,041
Loudoun	5,801	14,887
Louisa	5,324	12,041
Lynchburg City	4,713	11,175
Manassas City	5,801	14,887
Manassas Park City	5,801	14,887
Mathews	5,670	12,138
Montgomery	5,110	12,181
Nelson	4,560	10,748
New Kent	5,324	12,041
Newport News City	5,670	12,138
Norfolk City	5,670	12,138
Petersburg City	5,324	12,041
Pittsylvania	6,612	11,670
Poquoson	5,670	12,138
Portsmouth City	5,670	12,138
Powhatan	5,324	12,041
Prince George	5,324	12,041
Prince William	5,801	14,887
Pulaski	5,110	12,181
Radford City	5,110	12,181
Richmond City	5,324	12,041
Roanoke	5,188	13,514
Roanoke City	5,188	13,514
Rockingham	4,560	11,809
Salem City	5,188	13,514
Scott	5,300	10,748

Spotsylvania	5,801	14,887
Stafford	5,801	14,887
Suffolk City	5,670	12,138
Surry	5,670	12,138
Sussex	5,324	12,041
Virginia Beach City	5,670	12,138
Warren	5,801	14,887
Washington	5,300	10,748
Williamsburg City	5,670	12,138
Winchester City	5,108	10,748
York	5,670	12,138
All others	5,151	12,679

## Washington

County	Employee-Only	Dependent, Family, etc.
Adams	6,107	13,386
Asotin	6,107	13,386
Benton	6,107	13,386
Chelan	6,107	13,386
Clark	6,001	15,350
Columbia	6,107	13,386
Douglas	6,107	13,386
Ferry	5,353	12,251
Franklin	6,107	13,386
Garfield	6,107	13,386
Grant	6,107	13,386
King	6,134	13,245
Kittitas	6,107	13,386
Klickitat	6,001	15,350
Lincoln	5,353	12,251
Okanogan	6,107	13,386
Pend Oreille	5,353	12,251
Skamania	6,001	15,350
Spokane	5,353	12,251
Stevens	5,353	12,251
Walla Walla	6,107	13,386
Whitman	6,107	13,386
Yakima	6,107	13,386
All others	6,005	13,114

## West Virginia

County	Employee-Only	Dependent, Family, etc.
Berkeley	5,130	12,639
Boone	5,316	13,087
Braxton	6,836	16,873
Brooke	5,277	13,901
Cabell	5,515	14,480
Calhoun	6,836	16,873
Clay	6,836	16,873
Doddridge	5,957	14,001
Fayette	6,836	16,873

Gilmer	5,957	14,001
Grant	5,244	11,555
Greenbrier	6,836	16,873
Hampshire	5,244	11,555
Hancock	5,277	13,901
Hardy	5,244	11,555
Jackson	6,694	13,193
Jefferson	5,130	12,639
Kanawha	6,163	13,898
Lewis	5,957	14,001
Lincoln	5,316	13,087
Logan	5,316	13,087
Marion	5,957	14,001
Marshall	5,277	13,901
Mason	5,515	14,480
McDowell	5,316	13,087
Mercer	5,763	13,862
Mineral	5,244	11,555
Mingo	5,316	13,087
Monongalia	5,957	14,001
Monroe	5,763	13,862
Morgan	5,244	11,555
Nicholas	6,836	16,873
Ohio	5,277	13,901
Pendleton	5,244	11,555
Pleasants	6,694	13,193
Putnam	5,515	14,480
Raleigh	5,763	13,862
Ritchie	6,694	13,193
Roane	6,836	16,873
Summers	5,763	13,862
Tyler	6,694	13,193
Wayne	5,515	14,480
Wetzel	5,957	14,001
Wirt	6,694	13,193
Wood	6,694	13,193
Wyoming	5,316	13,087
All others	6,195	12,907

## Wisconsin

County	Employee-Only	Dependent, Family, etc.
Adams	4,894	12,270
Ashland	5,381	14,690
Barron	6,853	13,986
Bayfield	5,381	14,690
Buffalo	6,271	16,249
Burnett	5,381	14,690
Calumet	5,288	13,984
Chippewa	6,585	15,430
Clark	6,853	13,986
Columbia	5,531	14,492
Crawford	5,045	13,716
Dane	5,372	14,753
Dodge	5,288	13,984
Douglas	5,381	14,690
Dunn	6,585	15,430
Eau Claire	6,585	15,430
Florence	6,621	14,732
Fond du Lac	5,288	13,984
Forest	6,621	14,732
Grant	5,045	13,716
Green	5,531	14,492
Green Lake	4,894	12,270
Iowa	5,045	13,716
Iron	6,621	14,732
Jackson	6,271	16,249
Jefferson	5,531	14,492
Juneau	4,894	12,270
Kenosha	5,717	15,748
La Crosse	6,271	16,249
Lafayette	5,045	13,716
Langlade	6,621	14,732
Lincoln	6,812	14,219
Marathon	6,812	14,219
Marquette	4,894	12,270
Milwaukee	6,078	15,860

Monroe	6,271	16,249
Oneida	6,621	14,732
Outagamie	5,288	13,984
Ozaukee	6,202	14,598
Pepin	6,585	15,430
Pierce	4,842	12,416
Polk	4,842	12,416
Portage	6,812	14,219
Price	6,853	13,986
Racine	5,717	15,748
Richland	4,894	12,270
Rock	5,531	14,492
Rusk	6,853	13,986
Sauk	4,894	12,270
Sawyer	5,381	14,690
Sheboygan	5,288	13,984
St. Croix	4,842	12,416
Taylor	6,853	13,986
Trempealeau	6,271	16,249
Vernon	5,045	13,716
Vilas	6,621	14,732
Walworth	5,531	14,492
Washburn	5,381	14,690
Washington	6,202	14,598
Waukesha	6,202	14,598
Waupaca	5,288	13,984
Waushara	5,288	13,984
Winnebago	5,288	13,984
Wood	6,812	14,219
All others	5,633	13,596

## Wyoming

County	Employee-Only	Dependent, Family, etc.
Laramie	6,990	14,653
Natrona	6,870	15,674
All others	6,847	15,531