



# 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

Line C was added to reflect the 2 consecutive tax year credit limitation for tax years beginning after 2013. For more information, see [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 information about insurance plans offered through a SHOP Marketplace, visit [healthcare.gov](http://healthcare.gov).*

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 \$52,000 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 \$52,000.*

**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). 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.

## 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 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 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 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 Iowa 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.*



*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 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 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 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.
- 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, 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 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 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 2016, 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 2016.
- Medicare taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2016.
- Medicare taxes the tax-exempt employer was required to pay for calendar year 2016.

## 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.
- [www.irs.gov/Affordable-Care-Act/Employers/Small-Business-Health-Care-Tax-Credit-and-the-SHOP-Marketplace](http://www.irs.gov/Affordable-Care-Act/Employers/Small-Business-Health-Care-Tax-Credit-and-the-SHOP-Marketplace).

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## 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 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 Iowa.** For calendar year 2015, SHOP Marketplaces in certain counties of Iowa did 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 2015. Certain employers with a 2015 health plan year that continues into 2016 can claim the credit for part of their tax year beginning in 2016. For details, see Notice 2015-08, 2015-6 I.R.B. 589, available at [www.irs.gov/irb/2015-6\\_IRB/ar11](http://www.irs.gov/irb/2015-6_IRB/ar11).

**Iowa:** Adair, Adams, Appanoose, Audubon, Benton, Black Hawk, Boone, Bremer, Buchanan, Buena Vista, Butler, Calhoun, Carroll, Cass, Cedar, Cerro Gordo, Cherokee, Chickasaw, Clarke, Clinton, Crawford, Dallas, Davis, Decatur, Delaware, Des Moines, Dubuque, Floyd, Franklin, Fremont, Greene, Grundy, Guthrie, Hamilton, Hancock, Hardin, Harrison, Henry, Humboldt, Iowa, Jackson, Jasper, Jefferson, Johnson, Jones, Keokuk, Kossuth, Lee, Linn, Louisa, Lucas, Madison, Mahaska, Marion, Marshall, Mills, Mitchell, Monona, Monroe, Montgomery, Muscatine, Page, Palo Alto, Pocahontas, Polk, Pottawattamie, Poweshiek, Ringgold, Sac, Scott, Shelby, Story, Tama, Taylor, Union, Van Buren, Wapello, Warren, Washington, Wayne, Webster, Winnebago, Worth, and Wright counties.

**Exception for certain employers in Wisconsin.** For calendar year 2016, SHOP Marketplaces in certain counties of 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 2016. For details, see Notice 2016-75 in Internal Revenue Bulletin 2016-51, available at [www.irs.gov/irb/2016-51\\_IRB/index.html](http://www.irs.gov/irb/2016-51_IRB/index.html).

**Wisconsin:** Pierce, Polk, and St. Croix counties.

### Line C

Answer “Yes” if a tax return you (or any predecessor) filed for a tax year beginning in 2014 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,” 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. An entity that qualifies for this exception should not 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.			
<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 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 is not 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 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.** 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 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. <u>2,080</u>
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 \$52,000 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 2016, 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



**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 \$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 \$25,900 from line 3   | 4. _____ |
| 5. Divide line 4 by \$25,900. 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 2016.
- Medicare taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2016.
- Medicare taxes the tax-exempt employer was required to pay for calendar year 2016.

**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 . . . . .	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 2016.

### Alabama

County	Employee-Only	Dependent, Family, etc.
Autauga	5,946	15,035
Baldwin	5,705	14,192
Barbour	5,705	14,192
Bibb	6,092	16,300
Blount	6,092	16,300
Bullock	5,705	14,192
Butler	5,705	14,192
Calhoun	5,708	16,163
Chambers	5,705	14,192
Cherokee	5,705	14,192
Chilton	6,092	16,300
Choctaw	5,705	14,192
Clarke	5,705	14,192
Clay	5,705	14,192
Cleburne	5,705	14,192
Coffee	5,705	14,192
Colbert	5,867	16,166
Conecuh	5,705	14,192
Coosa	5,705	14,192
Covington	5,705	14,192
Crenshaw	5,705	14,192
Cullman	5,705	14,192
Dale	5,705	14,192
Dallas	5,705	14,192
DeKalb	5,705	14,192
Elmore	5,946	15,035
Escambia	5,705	14,192
Etowah	5,237	16,355
Fayette	5,705	14,192
Franklin	5,705	14,192
Geneva	5,945	12,597
Greene	5,681	16,043
Hale	5,681	16,043
Henry	5,945	12,597
Houston	5,945	12,597
Jackson	5,705	14,192
Jefferson	6,092	16,300
Lamar	5,705	14,192
Lauderdale	5,867	16,166
Lawrence	6,804	16,557
Lee	5,727	12,927

Limestone	5,669	13,414
Lowndes	5,946	15,035
Macon	5,705	14,192
Madison	5,669	13,414
Marengo	5,705	14,192
Marion	5,705	14,192
Marshall	5,705	14,192
Mobile	5,290	15,021
Monroe	5,705	14,192
Montgomery	5,946	15,035
Morgan	6,804	16,557
Perry	5,705	14,192
Pickens	5,705	14,192
Pike	5,705	14,192
Randolph	5,705	14,192
Russell	7,030	16,447
Shelby	6,092	16,300
St. Clair	6,092	16,300
Sumter	5,705	14,192
Talladega	5,705	14,192
Tallapoosa	5,705	14,192
Tuscaloosa	5,681	16,043
Walker	6,092	16,300
Washington	5,705	14,192
Wilcox	5,705	14,192
Winston	5,705	14,192

### Alaska

County	Employee-Only	Dependent, Family, etc.
Aleutians East	10,042	24,324
Aleutians West	10,042	24,324
Anchorage	9,267	25,236
Bethel	9,267	25,236
Bristol Bay	10,042	24,324
Denali	10,042	24,324
Dillingham	9,267	25,236
Fairbanks North Star	10,042	24,324
Haines	10,192	24,648
Hoonah-Angoon	10,192	24,648
Juneau	10,192	24,648
Kenai Peninsula	10,042	24,324
Ketchikan Gateway	10,192	24,648
Kodiak Island	10,042	24,324
Lake and Peninsula	10,042	24,324
Matanuska Susitna	10,042	24,324
Nome	10,042	24,324
North Slope	10,042	24,324
Northwest Arctic	10,042	24,324

Petersburg	10,192	24,648
Prince of Wales-Hyder	10,192	24,648
Sitka	10,192	24,648
Skagway	10,192	24,648
Southeast Fairbanks	10,042	24,324
Valdez Cordova	9,267	25,236
Wade Hampton	10,042	24,324
Wrangell City and Borough	10,192	24,648
Yakutat	10,042	24,324
Yukon Koyukuk	10,042	24,324

### Arizona

County	Employee-Only	Dependent, Family, etc.
Apache	6,048	14,412
Cochise	6,445	15,283
Coconino	6,048	14,412
Gila	6,572	16,264
Graham	6,445	15,283
Greenlee	6,445	15,283
La Paz	7,132	19,568
Maricopa	5,993	15,340
Mohave	6,048	14,412
Navajo	6,048	14,412
Pima	5,732	16,348
Pinal	6,572	16,264
Santa Cruz	5,732	16,348
Yavapai	5,438	16,656
Yuma	7,132	19,568

### Arkansas

County	Employee-Only	Dependent, Family, etc.
Arkansas	5,215	14,595
Ashley	5,215	14,595
Baxter	4,564	13,288
Benton	4,564	13,288
Boone	4,564	13,288
Bradley	5,215	14,595
Calhoun	5,272	15,416
Carroll	4,564	13,288
Chicot	5,215	14,595
Clark	5,127	13,995
Clay	5,181	15,011
Cleburne	5,192	14,527
Cleveland	5,215	14,595
Columbia	5,272	15,416
Conway	5,192	14,527

Craighead	5,181	15,011
Crawford	5,029	15,139
Crittenden	5,181	15,011
Cross	5,181	15,011
Dallas	5,215	14,595
Desha	5,215	14,595
Drew	5,215	14,595
Faulkner	5,192	14,527
Franklin	5,029	15,139
Fulton	5,181	15,011
Garland	5,127	13,995
Grant	5,192	14,527
Greene	5,181	15,011
Hempstead	5,272	15,416
Hot Spring	5,127	13,995
Howard	5,272	15,416
Independence	5,181	15,011
Izard	5,181	15,011
Jackson	5,181	15,011
Jefferson	5,215	14,595
Johnson	5,029	15,139
Lafayette	5,272	15,416
Lawrence	5,181	15,011
Lee	5,215	14,595
Lincoln	5,215	14,595
Little River	5,272	15,416
Logan	5,029	15,139
Lonoke	5,192	14,527
Madison	4,564	13,288
Marion	4,564	13,288
Miller	5,272	15,416
Mississippi	5,181	15,011
Monroe	5,215	14,595
Montgomery	5,127	13,995
Nevada	5,272	15,416
Newton	4,564	13,288
Quachita	5,272	15,416
Perry	5,192	14,527
Phillips	5,215	14,595
Pike	5,127	13,995
Poinsett	5,181	15,011
Polk	5,029	15,139
Pope	5,192	14,527
Prairie	5,192	14,527
Pulaski	5,192	14,527
Randolph	5,181	15,011
Saline	5,192	14,527
Scott	5,029	15,139
Searcy	4,564	13,288
Sebastian	5,029	15,139
Sevier	5,272	15,416
Sharp	5,181	15,011
St. Francis	5,181	15,011

Stone	5,181	15,011
Union	5,272	15,416
Van Buren	5,192	14,527
Washington	4,564	13,288
White	5,192	14,527
Woodruff	5,181	15,011
Yell	5,192	14,527

### California

County	Employee-Only	Dependent, Family, etc.
Alameda	6,715	15,793
Alpine	6,161	13,993
Amador	6,161	13,993
Butte	6,161	13,993
Calaveras	6,161	13,993
Colusa	6,161	13,993
Contra Costa	6,690	17,129
Del Norte	6,161	13,993
El Dorado	5,930	14,907
Fresno	6,269	17,056
Glenn	6,161	13,993
Humboldt	6,161	13,993
Imperial	5,644	14,662
Inyo	5,644	14,662
Kern	6,568	14,918
Kings	6,269	17,056
Lake	6,161	13,993
Lassen	6,161	13,993
Los Angeles	6,233	15,277
Madera	6,269	17,056
Marin	6,899	14,887
Mariposa	6,834	13,815
Mendocino	6,161	13,993
Merced	6,834	13,815
Modoc	6,161	13,993
Mono	5,644	14,662
Monterey	6,056	13,519
Napa	6,899	14,887
Nevada	6,161	13,993
Orange	6,303	16,378
Placer	5,930	14,907
Plumas	6,161	13,993
Riverside	5,704	14,108
Sacramento	5,930	14,907
San Benito	6,056	13,519
San Bernardino	5,704	14,108
San Diego	6,045	13,847
San Francisco	6,636	19,045
San Joaquin	6,834	13,815
San Luis Obispo	5,970	13,955
San Mateo	8,031	19,551
Santa Barbara	5,970	13,955

Santa Clara	6,949	17,022
Santa Cruz	6,056	13,519
Shasta	6,161	13,993
Sierra	6,161	13,993
Siskiyou	6,161	13,993
Solano	6,899	14,887
Sonoma	6,899	14,887
Stanislaus	6,834	13,815
Sutter	6,161	13,993
Tehama	6,161	13,993
Trinity	6,161	13,993
Tulare	6,834	13,815
Tuolumne	6,161	13,993
Ventura	5,970	13,955
Yolo	5,930	14,907
Yuba	6,161	13,993

### Colorado

County	Employee-Only	Dependent, Family, etc.
Adams	6,416	18,805
Alamosa	6,714	14,801
Arapahoe	6,416	18,805
Archuleta	7,176	14,051
Baca	6,714	14,801
Bent	6,714	14,801
Boulder	5,415	17,092
Broomfield	6,416	18,805
Chaffee	6,714	14,801
Cheyenne	6,714	14,801
Clear Creek	6,416	18,805
Conejos	6,714	14,801
Costilla	6,714	14,801
Crowley	6,714	14,801
Custer	6,714	14,801
Delta	7,176	14,051
Denver	6,416	18,805
Dolores	7,176	14,051
Douglas	6,416	18,805
Eagle	7,378	18,967
El Paso	6,109	16,336
Elbert	6,416	18,805
Fremont	6,714	14,801
Garfield	7,378	18,967
Gilpin	6,416	18,805
Grand	7,176	14,051
Gunnison	7,176	14,051
Hinsdale	7,176	14,051
Huerfano	6,714	14,801
Jackson	7,176	14,051
Jefferson	6,416	18,805
Kiowa	6,714	14,801
Kit Carson	6,714	14,801

La Plata	7,176	14,051
Lake	7,176	14,051
Larimer	6,924	15,012
Las Animas	6,714	14,801
Lincoln	6,714	14,801
Logan	6,143	16,834
Mesa	6,200	17,485
Mineral	6,714	14,801
Moffat	7,176	14,051
Montezuma	7,176	14,051
Montrose	7,176	14,051
Morgan	6,143	16,834
Otero	6,714	14,801
Ouray	7,176	14,051
Park	6,416	18,805
Phillips	6,143	16,834
Pitkin	7,378	18,967
Prowers	6,714	14,801
Pueblo	6,909	18,542
Rio Blanco	7,176	14,051
Rio Grande	6,714	14,801
Routt	7,176	14,051
Saguache	6,714	14,801
San Juan	7,176	14,051
San Miguel	7,176	14,051
Sedgwick	6,143	16,834
Summit	7,378	18,967
Teller	6,109	16,336
Washington	6,143	16,834
Weld	5,267	14,791
Yuma	6,143	16,834

### Connecticut

County	Employee-Only	Dependent, Family, etc.
Fairfield	7,969	20,619
Hartford	7,443	19,986
Litchfield	6,860	18,489
Middlesex	8,289	20,355
New Haven	7,661	19,642
New London	6,262	16,977
Tolland	7,109	15,267
Windham	7,050	22,180

### Delaware

County	Employee-Only	Dependent, Family, etc.
All	7,035	17,582

### District of Columbia

County	Employee-Only	Dependent, Family, etc.
All	6,534	19,177

### Florida

County	Employee-Only	Dependent, Family, etc.
Alachua	6,483	18,526
Baker	6,819	18,340
Bay	6,087	16,518
Bradford	6,228	18,668
Brevard	6,562	19,268
Broward	6,412	19,677
Calhoun	6,436	18,498
Charlotte	7,602	21,853
Citrus	6,175	16,645
Clay	5,248	18,079
Collier	5,724	18,249
Columbia	7,619	20,834
DeSoto	6,377	19,377
Dixie	5,585	15,282
Duval	6,680	17,101
Escambia	7,011	16,171
Flagler	7,325	17,746
Franklin	6,390	19,561
Gadsden	5,640	18,111
Gilchrist	6,191	18,470
Glades	6,694	21,069
Gulf	7,505	19,997
Hamilton	6,289	18,448
Hardee	6,611	15,476
Hendry	7,605	21,272
Hernando	6,794	19,628
Highlands	7,233	22,204
Hillsborough	6,063	18,134
Holmes	6,336	18,530
Indian River	5,576	15,775
Jackson	5,706	15,332
Jefferson	7,343	17,863
Lafayette	6,707	17,176
Lake	6,829	20,508
Lee	6,462	18,664
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	5,381	15,531
Martin	5,707	20,401
Miami-Dade	6,882	20,551
Monroe	7,638	21,499
Nassau	7,343	15,017
Okaloosa	6,647	25,545
Okeechobee	7,498	20,433
Orange	6,644	17,145
Osceola	6,558	21,366
Palm Beach	6,502	19,808

Pasco	7,222	17,241
Pinellas	6,793	17,284
Polk	6,725	18,523
Putnam	6,547	19,304
Santa Rosa	6,248	15,409
Sarasota	6,187	17,419
Seminole	6,403	16,459
St. Johns	6,230	20,276
St. Lucie	5,720	15,781
Sumter	6,343	20,097
Suwannee	5,794	18,191
Taylor	7,698	20,766
Union	6,404	18,849
Volusia	6,502	18,059
Wakulla	6,279	18,762
Walton	5,595	15,589
Washington	6,572	19,403

### Georgia

County	Employee-Only	Dependent, Family, etc.
Appling	5,981	17,458
Atkinson	7,013	19,033
Bacon	4,793	14,025
Baker	7,132	18,814
Baldwin	7,411	19,119
Banks	6,244	14,149
Barrow	5,149	17,934
Bartow	6,329	16,664
Ben Hill	7,286	20,529
Berrien	7,286	20,529
Bibb	6,078	17,514
Bleckley	6,078	17,514
Brantley	4,793	14,025
Brooks	7,286	20,529
Bryan	5,981	17,458
Bulloch	5,981	17,458
Burke	6,205	18,063
Butts	6,329	16,664
Calhoun	7,132	18,814
Camden	4,793	14,025
Candler	5,981	17,458
Carroll	6,471	19,520
Catoosa	6,368	17,701
Charlton	4,793	14,025
Chatham	5,981	17,458
Chattahoochee	5,440	18,095
Chattooga	7,357	18,355
Cherokee	6,329	16,664
Clarke	5,149	17,934
Clay	7,132	18,814
Clayton	6,329	16,664
Clinch	7,286	20,529



Cobb	6,329	16,664
Coffee	7,013	19,033
Colquitt	7,286	20,529
Columbia	6,205	18,063
Cook	7,286	20,529
Coweta	6,329	16,664
Crawford	6,078	17,514
Crisp	7,132	18,814
Dade	6,368	17,701
Dawson	6,244	14,149
Decatur	7,286	20,529
DeKalb	6,329	16,664
Dodge	6,078	17,514
Dooly	6,078	17,514
Dougherty	7,132	18,814
Douglas	6,329	16,664
Early	7,286	20,529
Echols	7,286	20,529
Effingham	5,981	17,458
Elbert	5,149	17,934
Emanuel	6,205	18,063
Evans	5,981	17,458
Fannin	5,986	15,155
Fayette	6,329	16,664
Floyd	7,357	18,355
Forsyth	6,329	16,664
Franklin	6,244	14,149
Fulton	6,329	16,664
Gilmer	7,357	18,355
GlascocK	6,205	18,063
Glynn	4,793	14,025
Gordon	7,357	18,355
Grady	7,286	20,529
Greene	5,149	17,934
Gwinnett	6,329	16,664
Habersham	6,244	14,149
Hall	6,244	14,149
Hancock	7,411	19,119
Haralson	6,471	19,520
Harris	5,440	18,095
Hart	6,244	14,149
Heard	6,471	19,520
Henry	6,329	16,664
Houston	6,078	17,514
Irwin	7,286	20,529
Jackson	5,149	17,934
Jasper	6,329	16,664
Jeff Davis	7,013	19,033
Jefferson	6,205	18,063
Jenkins	6,205	18,063
Johnson	7,013	19,033
Jones	6,078	17,514
Lamar	6,329	16,664

Lanier	7,286	20,529
Laurens	7,013	19,033
Lee	7,132	18,814
Liberty	5,981	17,458
Lincoln	6,205	18,063
Long	5,981	17,458
Lowndes	7,286	20,529
Lumpkin	6,244	14,149
Macon	5,440	18,095
Madison	5,149	17,934
Marion	5,440	18,095
McDuffie	6,205	18,063
McIntosh	4,793	14,025
Meriwether	5,440	18,095
Miller	7,286	20,529
Mitchell	7,132	18,814
Monroe	6,078	17,514
Montgomery	7,013	19,033
Morgan	5,149	17,934
Murray	5,986	15,155
Muscogee	5,440	18,095
Newton	6,329	16,664
Oconee	5,149	17,934
Oglethorpe	5,149	17,934
Paulding	6,329	16,664
Peach	6,078	17,514
Pickens	7,357	18,355
Pierce	4,793	14,025
Pike	6,329	16,664
Polk	7,357	18,355
Pulaski	6,078	17,514
Putnam	6,078	17,514
Quitman	5,440	18,095
Rabun	6,244	14,149
Randolph	7,132	18,814
Richmond	6,205	18,063
Rockdale	6,329	16,664
Schley	7,132	18,814
Screven	5,981	17,458
Seminole	7,286	20,529
Spalding	6,329	16,664
Stephens	6,244	14,149
Stewart	5,440	18,095
Sumter	7,132	18,814
Talbot	5,440	18,095
Taliaferro	6,205	18,063
Tattnall	5,981	17,458
Taylor	5,440	18,095
Telfair	7,013	19,033
Terrell	7,132	18,814
Thomas	7,286	20,529
Tift	7,286	20,529
Toombs	7,013	19,033

Towns	6,244	14,149
Treutlen	7,013	19,033
Troup	5,440	18,095
Turner	7,286	20,529
Twiggs	6,078	17,514
Union	6,244	14,149
Upson	5,440	18,095
Walker	6,368	17,701
Walton	6,329	16,664
Ware	4,793	14,025
Warren	6,205	18,063
Washington	7,411	19,119
Wayne	4,793	14,025
Webster	5,440	18,095
Wheeler	7,013	19,033
White	6,244	14,149
Whitfield	5,986	15,155
Wilcox	6,078	17,514
Wilkes	6,205	18,063
Wilkinson	7,411	19,119
Worth	7,132	18,814

## Hawaii

County	Employee-Only	Dependent, Family, etc.
All	5,862	16,824

## Idaho

County	Employee-Only	Dependent, Family, etc.
Ada	5,018	12,194
Adams	4,873	11,810
Bannock	4,785	11,613
Bear Lake	4,785	11,613
Benewah	5,467	12,479
Bingham	4,785	11,613
Blaine	5,001	11,586
Boise	4,873	11,810
Bonner	5,467	12,479
Bonneville	5,057	11,748
Boundary	5,467	12,479
Butte	4,785	11,613
Camas	5,001	11,586
Canyon	4,873	11,810
Caribou	4,785	11,613
Cassia	5,001	11,586
Clark	5,057	11,748
Clearwater	5,251	14,166
Custer	4,785	11,613
Elmore	4,873	11,810
Franklin	4,785	11,613
Fremont	5,057	11,748
Gem	4,873	11,810

Gooding	5,001	11,586
Idaho	5,251	14,166
Jefferson	5,057	11,748
Jerome	5,001	11,586
Kootenai	5,467	12,479
Latah	5,467	12,479
Lemhi	5,057	11,748
Lewis	5,251	14,166
Lincoln	5,001	11,586
Madison	5,057	11,748
Minidoka	5,001	11,586
Nez Perce	5,251	14,166
Oneida	4,785	11,613
Owyhee	4,873	11,810
Payette	4,873	11,810
Power	4,785	11,613
Shoshone	5,467	12,479
Teton	5,057	11,748
Twin Falls	5,001	11,586
Valley	4,873	11,810
Washington	4,873	11,810

### Illinois

County	Employee-Only	Dependent, Family, etc.
Adams	6,399	14,879
Alexander	6,335	16,564
Bond	6,204	15,375
Boone	6,523	16,519
Brown	6,399	14,879
Bureau	5,251	16,725
Calhoun	6,204	15,375
Carroll	6,523	16,519
Cass	6,399	14,879
Champaign	6,755	15,702
Christian	6,399	14,879
Clark	6,755	15,702
Clay	6,335	16,564
Clinton	6,204	15,375
Coles	6,755	15,702
Cook	6,786	17,592
Crawford	6,335	16,564
Cumberland	6,755	15,702
DeKalb	6,523	16,519
DeWitt	6,991	19,010
Douglas	6,755	15,702
DuPage	7,109	18,214
Edgar	6,755	15,702
Edwards	6,335	16,564
Effingham	6,335	16,564
Fayette	6,335	16,564
Ford	6,755	15,702
Franklin	6,335	16,564

Fulton	7,117	16,869
Gallatin	6,335	16,564
Greene	6,204	15,375
Grundy	7,928	18,777
Hamilton	6,335	16,564
Hancock	5,251	16,725
Hardin	6,335	16,564
Henderson	5,251	16,725
Henry	5,251	16,725
Iroquois	6,755	15,702
Jackson	6,335	16,564
Jasper	6,335	16,564
Jefferson	6,335	16,564
Jersey	6,204	15,375
Jo Daviess	6,523	16,519
Johnson	6,335	16,564
Kane	7,109	18,214
Kankakee	7,928	18,777
Kendall	7,928	18,777
Knox	7,117	16,869
Lake	6,435	17,934
LaSalle	7,117	16,869
Lawrence	6,335	16,564
Lee	6,523	16,519
Livingston	6,991	19,010
Logan	6,399	14,879
Macon	6,399	14,879
Macoupin	6,204	15,375
Madison	6,989	15,545
Marion	6,335	16,564
Marshall	7,117	16,869
Mason	6,399	14,879
Massac	6,335	16,564
McDonough	7,117	16,869
McHenry	6,435	17,934
McLean	6,991	19,010
Menard	6,399	14,879
Mercer	5,251	16,725
Monroe	6,989	15,545
Montgomery	6,204	15,375
Morgan	6,399	14,879
Moultrie	6,399	14,879
Ogle	6,523	16,519
Peoria	7,117	16,869
Perry	6,335	16,564
Piatt	6,755	15,702
Pike	6,399	14,879
Pope	6,335	16,564
Pulaski	6,335	16,564
Putnam	7,117	16,869
Randolph	6,204	15,375
Richland	6,335	16,564
Rock Island	5,251	16,725

Saline	6,335	16,564
Sangamon	6,399	14,879
Schuyler	6,399	14,879
Scott	6,399	14,879
Shelby	6,399	14,879
St. Clair	6,989	15,545
Stark	7,117	16,869
Stephenson	6,523	16,519
Tazewell	7,117	16,869
Union	6,335	16,564
Vermilion	6,755	15,702
Wabash	6,335	16,564
Warren	5,251	16,725
Washington	6,204	15,375
Wayne	6,335	16,564
White	6,335	16,564
Whiteside	5,251	16,725
Will	7,928	18,777
Williamson	6,335	16,564
Winnebago	6,523	16,519
Woodford	7,117	16,869

### Indiana

County	Employee-Only	Dependent, Family, etc.
Adams	7,447	15,954
Allen	6,518	13,989
Bartholomew	6,875	14,505
Benton	6,839	17,073
Blackford	7,432	13,298
Boone	6,974	16,617
Brown	6,293	14,260
Carroll	6,908	18,523
Cass	6,893	16,017
Clark	6,454	13,690
Clay	7,068	16,165
Clinton	6,908	18,523
Crawford	6,454	13,690
Daviess	7,393	15,630
Dearborn	5,685	17,814
Decatur	6,875	14,505
DeKalb	7,447	15,954
Delaware	7,432	13,298
Dubois	7,393	15,630
Elkhart	7,205	13,812
Fayette	5,783	16,812
Floyd	6,454	13,690
Fountain	6,908	18,523
Franklin	5,685	17,814
Fulton	6,893	16,017
Gibson	8,317	17,426
Grant	7,432	13,298
Greene	7,393	15,630

Hamilton	6,974	16,617
Hancock	5,783	16,812
Harrison	6,454	13,690
Hendricks	6,974	16,617
Henry	5,783	16,812
Howard	6,893	16,017
Huntington	7,447	15,954
Jackson	6,875	14,505
Jasper	6,839	17,073
Jay	7,432	13,298
Jefferson	6,454	13,690
Jennings	6,875	14,505
Johnson	6,293	14,260
Knox	7,393	15,630
Kosciusko	7,205	13,812
LaGrange	7,447	15,954
Lake	7,139	15,459
LaPorte	7,139	15,459
Lawrence	6,293	14,260
Madison	5,783	16,812
Marion	6,974	16,617
Marshall	7,205	13,812
Martin	7,393	15,630
Miami	6,893	16,017
Monroe	6,293	14,260
Montgomery	6,908	18,523
Morgan	6,974	16,617
Newton	6,839	17,073
Noble	7,447	15,954
Ohio	5,685	17,814
Orange	7,393	15,630
Owen	6,293	14,260
Parke	7,068	16,165
Perry	7,393	15,630
Pike	7,393	15,630
Porter	7,139	15,459
Posey	8,317	17,426
Pulaski	6,893	16,017
Putnam	6,908	18,523
Randolph	7,432	13,298
Ripley	5,685	17,814
Rush	6,875	14,505
Scott	6,454	13,690
Shelby	6,974	16,617
Spencer	7,393	15,630
St. Joseph	7,205	13,812
Starke	7,205	13,812
Steuben	7,447	15,954
Sullivan	7,068	16,165
Switzerland	5,685	17,814
Tippecanoe	6,908	18,523
Tipton	6,908	18,523
Union	5,783	16,812

Vanderburgh	8,317	17,426
Vermillion	7,068	16,165
Vigo	7,068	16,165
Wabash	7,447	15,954
Warren	6,839	17,073
Warrick	8,317	17,426
Washington	6,454	13,690
Wayne	5,783	16,812
Wells	7,447	15,954
White	6,839	17,073
Whitley	7,447	15,954

## Iowa

County	Employee-Only	Dependent, Family, etc.
Adair	6,834	16,767
Adams	6,834	16,767
Allamakee	6,302	16,083
Appanoose	6,020	15,410
Audubon	6,834	16,767
Benton	6,045	15,576
Black Hawk	6,045	15,576
Boone	6,380	14,549
Bremer	6,302	16,083
Buchanan	6,045	15,576
Buena Vista	6,043	15,981
Butler	6,302	16,083
Calhoun	6,380	14,549
Carroll	6,380	14,549
Cass	6,834	16,767
Cedar	6,045	15,576
Cerro Gordo	6,302	16,083
Cherokee	6,043	15,981
Chickasaw	6,302	16,083
Clarke	6,834	16,767
Clay	6,043	15,981
Clayton	6,045	15,576
Clinton	6,045	15,576
Crawford	6,043	15,981
Dallas	6,305	14,438
Davis	6,020	15,410
Decatur	6,834	16,767
Delaware	6,045	15,576
Des Moines	6,020	15,410
Dickinson	6,043	15,981
Dubuque	6,045	15,576
Emmet	6,302	16,083
Fayette	6,302	16,083
Floyd	6,302	16,083
Franklin	6,302	16,083
Fremont	6,834	16,767
Greene	6,380	14,549
Grundy	6,380	14,549

Guthrie	6,834	16,767
Hamilton	6,380	14,549
Hancock	6,302	16,083
Hardin	6,380	14,549
Harrison	6,834	16,767
Henry	6,020	15,410
Howard	6,302	16,083
Humboldt	6,302	16,083
Ida	6,043	15,981
Iowa	6,045	15,576
Jackson	6,045	15,576
Jasper	6,305	14,438
Jefferson	6,020	15,410
Johnson	6,045	15,576
Jones	6,045	15,576
Keokuk	6,020	15,410
Kossuth	6,302	16,083
Lee	6,020	15,410
Linn	6,045	15,576
Louisa	6,020	15,410
Lucas	6,020	15,410
Lyon	6,043	15,981
Madison	6,305	14,438
Mahaska	6,020	15,410
Marion	6,305	14,438
Marshall	6,380	14,549
Mills	6,834	16,767
Mitchell	6,302	16,083
Monona	6,043	15,981
Monroe	6,020	15,410
Montgomery	6,834	16,767
Muscatine	6,020	15,410
O'Brien	6,043	15,981
Osceola	6,043	15,981
Page	6,834	16,767
Palo Alto	6,043	15,981
Plymouth	6,043	15,981
Pocahontas	6,043	15,981
Polk	6,305	14,438
Pottawattamie	6,834	16,767
Poweshiek	6,380	14,549
Ringgold	6,834	16,767
Sac	6,043	15,981
Scott	6,045	15,576
Shelby	6,834	16,767
Sioux	6,043	15,981
Story	6,380	14,549
Tama	6,380	14,549
Taylor	6,834	16,767
Union	6,834	16,767
Van Buren	6,020	15,410
Wapello	6,020	15,410
Warren	6,305	14,438

Washington	6,020	15,410
Wayne	6,020	15,410
Webster	6,380	14,549
Winnebago	6,302	16,083
Winneshiek	6,302	16,083
Woodbury	6,043	15,981
Worth	6,302	16,083
Wright	6,302	16,083

### Kansas

County	Employee-Only	Dependent, Family, etc.
Allen	4,959	16,537
Anderson	5,719	14,038
Atchison	5,719	14,038
Barber	6,442	13,697
Barton	5,426	16,873
Bourbon	4,959	16,537
Brown	5,719	14,038
Butler	5,306	13,826
Chase	5,306	13,826
Chautauqua	5,306	13,826
Cherokee	4,959	16,537
Cheyenne	5,426	16,873
Clark	6,442	13,697
Clay	4,707	14,000
Cloud	4,707	14,000
Coffey	5,719	14,038
Comanche	6,442	13,697
Cowley	5,306	13,826
Crawford	4,959	16,537
Decatur	5,426	16,873
Dickinson	4,707	14,000
Doniphan	5,719	14,038
Douglas	5,719	14,038
Edwards	6,442	13,697
Elk	5,306	13,826
Ellis	5,426	16,873
Ellsworth	4,707	14,000
Finney	6,442	13,697
Ford	6,442	13,697
Franklin	5,719	14,038
Geary	4,707	14,000
Gove	5,426	16,873
Graham	5,426	16,873
Grant	6,442	13,697
Gray	6,442	13,697
Greeley	5,426	16,873
Greenwood	5,306	13,826
Hamilton	6,442	13,697
Harper	5,306	13,826
Harvey	5,306	13,826
Haskell	6,442	13,697

Hodgeman	6,442	13,697
Jackson	5,719	14,038
Jefferson	5,719	14,038
Jewell	4,707	14,000
Johnson	5,981	15,294
Kearny	6,442	13,697
Kingman	5,306	13,826
Kiowa	6,442	13,697
Labette	4,959	16,537
Lane	5,426	16,873
Leavenworth	5,981	15,294
Lincoln	4,707	14,000
Linn	5,719	14,038
Logan	5,426	16,873
Lyon	5,719	14,038
Marion	5,306	13,826
Marshall	5,719	14,038
McPherson	5,306	13,826
Meade	6,442	13,697
Miami	5,981	15,294
Mitchell	4,707	14,000
Montgomery	5,306	13,826
Morris	4,707	14,000
Morton	6,442	13,697
Nemaha	5,719	14,038
Neosho	4,959	16,537
Ness	5,426	16,873
Norton	5,426	16,873
Osage	5,719	14,038
Osborne	5,426	16,873
Ottawa	4,707	14,000
Pawnee	6,442	13,697
Phillips	5,426	16,873
Pottawatomie	5,719	14,038
Pratt	6,442	13,697
Rawlins	5,426	16,873
Reno	5,306	13,826
Republic	4,707	14,000
Rice	5,306	13,826
Riley	4,707	14,000
Rooks	5,426	16,873
Rush	5,426	16,873
Russell	5,426	16,873
Saline	4,707	14,000
Scott	5,426	16,873
Sedgwick	5,306	13,826
Seward	6,442	13,697
Shawnee	5,719	14,038
Sheridan	5,426	16,873
Sherman	5,426	16,873
Smith	5,426	16,873
Stafford	6,442	13,697
Stanton	6,442	13,697

Stevens	6,442	13,697
Sumner	5,306	13,826
Thomas	5,426	16,873
Trego	5,426	16,873
Wabaunsee	5,719	14,038
Wallace	5,426	16,873
Washington	4,707	14,000
Wichita	5,426	16,873
Wilson	5,306	13,826
Woodson	4,959	16,537
Wyandotte	5,981	15,294

### Kentucky

County	Employee-Only	Dependent, Family, etc.
Adair	5,488	14,189
Allen	5,488	14,189
Anderson	5,857	15,664
Ballard	5,940	18,305
Barren	5,488	14,189
Bath	6,144	20,621
Bell	6,054	17,534
Boone	6,339	14,396
Bourbon	5,857	15,664
Boyd	6,144	20,621
Boyle	5,857	15,664
Bracken	6,144	20,621
Breathitt	6,054	17,534
Breckinridge	5,511	14,664
Bullitt	5,511	14,664
Butler	5,488	14,189
Caldwell	5,940	18,305
Calloway	5,940	18,305
Campbell	6,339	14,396
Carlisle	5,940	18,305
Carroll	5,511	14,664
Carter	6,144	20,621
Casey	5,488	14,189
Christian	6,622	16,252
Clark	5,857	15,664
Clay	6,054	17,534
Clinton	5,488	14,189
Crittenden	5,940	18,305
Cumberland	5,488	14,189
Daviess	6,622	16,252
Edmonson	5,488	14,189
Elliott	6,144	20,621
Estill	5,857	15,664
Fayette	5,857	15,664
Fleming	6,144	20,621
Floyd	6,054	17,534
Franklin	5,857	15,664
Fulton	5,940	18,305



Gallatin	6,339	14,396
Garrard	5,857	15,664
Grant	6,339	14,396
Graves	5,940	18,305
Grayson	5,511	14,664
Green	5,488	14,189
Greenup	6,144	20,621
Hancock	6,622	16,252
Hardin	5,511	14,664
Harlan	6,054	17,534
Harrison	5,857	15,664
Hart	5,488	14,189
Henderson	6,622	16,252
Henry	5,511	14,664
Hickman	5,940	18,305
Hopkins	6,622	16,252
Jackson	5,857	15,664
Jefferson	5,511	14,664
Jessamine	5,857	15,664
Johnson	6,054	17,534
Kenton	6,339	14,396
Knott	6,054	17,534
Knox	6,054	17,534
LaRue	5,511	14,664
Laurel	6,054	17,534
Lawrence	6,144	20,621
Lee	6,054	17,534
Leslie	6,054	17,534
Letcher	6,054	17,534
Lewis	6,144	20,621
Lincoln	5,857	15,664
Livingston	5,940	18,305
Logan	5,488	14,189
Lyon	5,940	18,305
Madison	5,857	15,664
Magoffin	6,054	17,534
Marion	5,511	14,664
Marshall	5,940	18,305
Martin	6,054	17,534
Mason	6,144	20,621
McCracken	5,940	18,305
McCreary	5,488	14,189
McLean	6,622	16,252
Meade	5,511	14,664
Menifee	6,144	20,621
Mercer	5,857	15,664
Metcalfe	5,488	14,189
Monroe	5,488	14,189
Montgomery	5,857	15,664
Morgan	6,144	20,621
Muhlenberg	6,622	16,252
Nelson	5,511	14,664
Nicholas	5,857	15,664

Ohio	6,622	16,252
Oldham	5,511	14,664
Owen	5,857	15,664
Owsley	6,054	17,534
Pendleton	6,339	14,396
Perry	6,054	17,534
Pike	6,054	17,534
Powell	5,857	15,664
Pulaski	5,488	14,189
Robertson	6,144	20,621
Rockcastle	5,857	15,664
Rowan	6,144	20,621
Russell	5,488	14,189
Scott	5,857	15,664
Shelby	5,511	14,664
Simpson	5,488	14,189
Spencer	5,511	14,664
Taylor	5,488	14,189
Todd	6,622	16,252
Trigg	6,622	16,252
Trimble	5,511	14,664
Union	6,622	16,252
Warren	5,488	14,189
Washington	5,511	14,664
Wayne	5,488	14,189
Webster	6,622	16,252
Whitley	6,054	17,534
Wolfe	6,054	17,534
Woodford	5,857	15,664

### Louisiana

Parish	Employee-Only	Dependent, Family, etc.
Acadia	6,008	16,284
Allen	5,882	17,766
Ascension	5,695	15,919
Assumption	6,203	16,312
Avoyelles	5,804	13,965
Beauregard	5,882	17,766
Bienville	6,502	16,598
Bossier	6,502	16,598
Caddo	6,502	16,598
Calcasieu	5,882	17,766
Caldwell	7,386	16,842
Cameron	5,882	17,766
Catahoula	5,804	13,965
Claiborne	6,502	16,598
Concordia	5,804	13,965
DeSoto	6,502	16,598
East Baton Rouge	5,695	15,919
East Carroll	7,386	16,842
East Feliciana	5,695	15,919
Evangeline	6,008	16,284

Franklin	7,386	16,842
Grant	5,804	13,965
Iberia	6,008	16,284
Iberville	5,695	15,919
Jackson	7,386	16,842
Jefferson	6,221	16,491
Jefferson Davis	5,882	17,766
Lafayette	6,008	16,284
Lafourche	6,203	16,312
LaSalle	5,804	13,965
Lincoln	7,386	16,842
Livingston	5,695	15,919
Madison	7,386	16,842
Morehouse	7,386	16,842
Natchitoches	6,502	16,598
Orleans	6,221	16,491
Ouachita	7,386	16,842
Plaquemines	6,221	16,491
Pointe Coupee	5,695	15,919
Rapides	5,804	13,965
Red River	6,502	16,598
Richland	7,386	16,842
Sabine	6,502	16,598
St. Bernard	6,221	16,491
St. Charles	6,221	16,491
St. Helena	5,695	15,919
St. James	6,221	16,491
St. John Baptist	6,221	16,491
St. Landry	6,008	16,284
St. Martin	6,008	16,284
St. Mary	6,008	16,284
St. Tammany	6,221	16,491
Tangipahoa	5,695	15,919
Tensas	7,386	16,842
Terrebonne	6,203	16,312
Union	7,386	16,842
Vermilion	6,008	16,284
Vernon	5,804	13,965
Washington	5,695	15,919
Webster	6,502	16,598
West Baton Rouge	5,695	15,919
West Carroll	7,386	16,842
West Feliciana	5,695	15,919
Winn	5,804	13,965

### Maine

County	Employee-Only	Dependent, Family, etc.
Androscoggin	6,005	15,419
Aroostook	6,566	18,274
Cumberland	5,748	15,578
Franklin	6,005	15,419
Hancock	6,566	18,274

Kennebec	5,989	16,112
Knox	5,989	16,112
Lincoln	5,989	16,112
Oxford	5,989	16,112
Penobscot	6,005	15,419
Piscataquis	6,005	15,419
Sagadahoc	5,748	15,578
Somerset	6,005	15,419
Waldo	6,005	15,419
Washington	6,566	18,274
York	5,748	15,578

## Maryland

County	Employee-Only	Dependent, Family, etc.
Allegany	5,979	15,272
Anne Arundel	6,277	17,167
Baltimore	6,277	17,167
Baltimore City	6,277	17,167
Calvert	6,087	15,613
Caroline	6,087	15,613
Carroll	5,979	15,272
Cecil	6,087	15,613
Charles	6,087	15,613
Dorchester	6,087	15,613
Frederick	5,979	15,272
Garrett	5,979	15,272
Harford	6,277	17,167
Howard	6,277	17,167
Kent	6,087	15,613
Montgomery	6,615	18,377
Prince George's	6,615	18,377
Queen Annes	6,087	15,613
Somerset	6,087	15,613
St. Marys	6,087	15,613
Talbot	6,087	15,613
Washington	5,979	15,272
Wicomico	6,087	15,613
Worcester	6,087	15,613

## Massachusetts

County	Employee-Only	Dependent, Family, etc.
Barnstable	8,746	22,384
Berkshire	6,608	17,893
Bristol	6,963	19,874
Dukes	8,746	22,384
Essex	7,252	19,601
Franklin	6,608	17,893
Hampden	6,608	17,893
Hampshire	6,608	17,893
Middlesex	7,448	20,478
Nantucket	8,746	22,384

Norfolk	7,448	20,478
Plymouth	6,963	19,874
Suffolk	7,448	20,478
Worcester	6,682	19,812

## Michigan

County	Employee-Only	Dependent, Family, etc.
Alcona	5,742	15,789
Alger	6,447	14,394
Allegan	5,731	11,828
Alpena	5,742	15,789
Antrim	4,934	13,899
Arenac	5,756	14,905
Baraga	6,447	14,394
Barry	5,731	11,828
Bay	5,756	14,905
Benzie	4,934	13,899
Berrien	6,352	17,286
Branch	5,473	15,212
Calhoun	5,473	15,212
Cass	6,352	17,286
Charlevoix	4,934	13,899
Cheboygan	5,742	15,789
Chippewa	5,742	15,789
Clare	5,117	14,911
Clinton	5,456	14,332
Crawford	5,742	15,789
Delta	6,447	14,394
Dickinson	6,447	14,394
Eaton	5,456	14,332
Emmet	4,934	13,899
Genesee	5,432	14,664
Gladwin	5,117	14,911
Gogebic	6,447	14,394
Grand Traverse	4,934	13,899
Gratiot	5,756	14,905
Hillsdale	5,456	14,332
Houghton	6,447	14,394
Huron	7,003	15,606
Ingham	5,456	14,332
Ionia	5,528	13,730
Iosco	5,742	15,789
Iron	6,447	14,394
Isabella	5,117	14,911
Jackson	5,456	14,332
Kalamazoo	5,473	15,212
Kalkaska	4,934	13,899
Kent	5,528	13,730
Keweenaw	6,447	14,394
Lake	5,528	13,730
Lapeer	5,432	14,664
Leelanau	4,934	13,899

Lenawee	6,203	15,819
Livingston	6,203	15,819
Luce	6,447	14,394
Mackinac	5,742	15,789
Macomb	6,325	16,211
Manistee	4,934	13,899
Marquette	6,447	14,394
Mason	5,528	13,730
Mecosta	5,528	13,730
Menominee	6,447	14,394
Midland	5,117	14,911
Missaukee	4,934	13,899
Monroe	5,904	15,998
Montcalm	5,528	13,730
Montmorency	5,742	15,789
Muskegon	5,528	13,730
Newaygo	5,528	13,730
Oakland	6,325	16,211
Oceana	5,528	13,730
Ogemaw	5,742	15,789
Ontonagon	6,447	14,394
Osceola	5,528	13,730
Oscoda	5,742	15,789
Otsego	5,742	15,789
Ottawa	5,528	13,730
Presque Isle	5,742	15,789
Roscommon	5,742	15,789
Saginaw	5,756	14,905
Sanilac	7,003	15,606
Schoolcraft	6,447	14,394
Shiawassee	5,432	14,664
St. Clair	6,605	14,819
St. Joseph	6,352	17,286
Tuscola	7,003	15,606
Van Buren	6,352	17,286
Washtenaw	6,203	15,819
Wayne	5,904	15,998
Wexford	4,934	13,899

## Minnesota

County	Employee-Only	Dependent, Family, etc.
Aitkin	5,924	15,215
Anoka	6,248	15,995
Becker	6,694	16,078
Beltrami	5,924	15,215
Benton	6,248	15,995
Big Stone	5,758	15,728
Blue Earth	5,826	14,341
Brown	5,519	15,519
Carlton	6,247	13,448
Carver	6,248	15,995
Cass	5,924	15,215

Chippewa	5,758	15,728
Chisago	5,924	15,215
Clay	6,694	16,078
Clearwater	6,247	16,543
Cook	6,247	13,448
Cottonwood	5,519	15,519
Crow Wing	5,924	15,215
Dakota	6,248	15,995
Dodge	6,499	16,021
Douglas	6,694	16,078
Faribault	5,826	14,341
Fillmore	6,499	16,021
Freeborn	6,499	16,021
Goodhue	6,499	16,021
Grant	6,694	16,078
Hennepin	6,248	15,995
Houston	6,499	16,021
Hubbard	5,924	15,215
Isanti	5,924	15,215
Itasca	6,247	13,448
Jackson	5,519	15,519
Kanabec	5,924	15,215
Kandiyohi	5,758	15,728
Kittson	6,247	16,543
Koochiching	6,247	13,448
Lac qui Parle	5,758	15,728
Lake	6,247	13,448
Lake of the Woods	6,247	13,448
Le Sueur	5,826	14,341
Lincoln	5,519	15,519
Lyon	5,758	15,728
Mahnomen	6,247	16,543
Marshall	6,247	16,543
Martin	5,826	14,341
McLeod	5,758	15,728
Meeker	5,758	15,728
Mille Lacs	5,924	15,215
Morrison	5,924	15,215
Mower	6,499	16,021
Murray	5,519	15,519
Nicollet	5,826	14,341
Nobles	5,519	15,519
Norman	6,247	16,543
Olmsted	6,499	16,021
Otter Tail	6,694	16,078
Pennington	6,247	16,543
Pine	5,924	15,215
Pipestone	5,519	15,519
Polk	6,247	16,543
Pope	6,694	16,078
Ramsey	6,248	15,995
Red Lake	6,247	16,543
Redwood	5,519	15,519

Renville	5,758	15,728
Rice	5,826	14,341
Rock	5,519	15,519
Roseau	5,924	15,215
Scott	6,248	15,995
Sherburne	6,248	15,995
Sibley	5,758	15,728
St. Louis	6,247	13,448
Stearns	6,248	15,995
Steele	6,499	16,021
Stevens	6,694	16,078
Swift	5,758	15,728
Todd	5,924	15,215
Traverse	6,694	16,078
Wabasha	6,499	16,021
Wadena	5,924	15,215
Waseca	5,826	14,341
Washington	6,248	15,995
Watonwan	5,826	14,341
Wilkin	6,694	16,078
Winona	6,499	16,021
Wright	6,248	15,995
Yellow Medicine	5,758	15,728

### Mississippi

County	Employee-Only	Dependent, Family, etc.
Adams	5,923	12,589
Alcorn	5,923	12,589
Amite	5,923	12,589
Attala	5,923	12,589
Benton	5,731	12,070
Bolivar	5,923	12,589
Calhoun	5,923	12,589
Carroll	5,923	12,589
Chickasaw	5,923	12,589
Choctaw	5,923	12,589
Claiborne	5,923	12,589
Clarke	5,923	12,589
Clay	5,923	12,589
Coahoma	5,923	12,589
Copiah	5,694	13,432
Covington	5,923	12,589
DeSoto	5,105	12,607
Forrest	5,581	12,475
Franklin	5,923	12,589
George	6,284	12,779
Greene	5,581	12,475
Grenada	5,923	12,589
Hancock	6,284	12,779
Harrison	6,284	12,779
Hinds	5,694	13,432
Holmes	5,923	12,589

Humphreys	5,923	12,589
Issaquena	5,923	12,589
Itawamba	5,731	12,070
Jackson	6,284	12,779
Jasper	5,923	12,589
Jefferson	5,923	12,589
Jefferson Davis	5,923	12,589
Jones	5,581	12,475
Kemper	5,923	12,589
Lafayette	5,923	12,589
Lamar	5,581	12,475
Lauderdale	5,923	12,589
Lawrence	5,923	12,589
Leake	5,923	12,589
Lee	5,731	12,070
Leflore	5,923	12,589
Lincoln	5,923	12,589
Lowndes	5,923	12,589
Madison	5,694	13,432
Marion	5,923	12,589
Marshall	5,105	12,607
Monroe	5,923	12,589
Montgomery	5,923	12,589
Neshoba	5,923	12,589
Newton	5,923	12,589
Noxubee	5,923	12,589
Oktibbeha	5,923	12,589
Panola	5,923	12,589
Pearl River	5,581	12,475
Perry	5,581	12,475
Pike	5,923	12,589
Pontotoc	5,731	12,070
Prentiss	5,923	12,589
Quitman	5,923	12,589
Rankin	5,694	13,432
Scott	5,923	12,589
Sharkey	5,923	12,589
Simpson	5,694	13,432
Smith	5,923	12,589
Stone	6,284	12,779
Sunflower	5,923	12,589
Tallahatchie	5,923	12,589
Tate	5,105	12,607
Tippah	5,731	12,070
Tishomingo	5,923	12,589
Tunica	5,105	12,607
Union	5,731	12,070
Walthall	5,923	12,589
Warren	5,694	13,432
Washington	5,923	12,589
Wayne	5,923	12,589
Webster	5,923	12,589
Wilkinson	5,923	12,589

Winston	5,923	12,589
Yalobusha	5,923	12,589
Yazoo	5,923	12,589

## Missouri

County	Employee-Only	Dependent, Family, etc.
Adair	6,905	14,468
Andrew	6,971	14,166
Atchison	6,971	14,166
Audrain	6,016	16,164
Barry	5,334	13,518
Barton	5,676	13,318
Bates	6,391	17,594
Benton	6,391	17,594
Bollinger	6,757	14,363
Boone	6,016	16,164
Buchanan	6,971	14,166
Butler	6,757	14,363
Caldwell	6,971	14,166
Callaway	6,016	16,164
Camden	6,016	16,164
Cape Girardeau	6,757	14,363
Carroll	6,971	14,166
Carter	5,932	15,086
Cass	5,861	15,293
Cedar	5,334	13,518
Chariton	6,016	16,164
Christian	5,334	13,518
Clark	6,905	14,468
Clay	5,861	15,293
Clinton	6,971	14,166
Cole	6,016	16,164
Cooper	6,016	16,164
Crawford	5,932	15,086
Dade	5,334	13,518
Dallas	5,334	13,518
Daviess	6,971	14,166
DeKalb	6,971	14,166
Dent	5,932	15,086
Douglas	5,334	13,518
Dunklin	6,757	14,363
Franklin	5,730	14,803
Gasconade	6,016	16,164
Gentry	6,971	14,166
Greene	5,334	13,518
Grundy	6,971	14,166
Harrison	6,971	14,166
Henry	6,391	17,594
Hickory	5,334	13,518
Holt	6,971	14,166
Howard	6,016	16,164
Howell	5,932	15,086

Iron	5,932	15,086
Jackson	5,861	15,293
Jasper	5,676	13,318
Jefferson	5,730	14,803
Johnson	6,391	17,594
Knox	6,905	14,468
Laclede	5,334	13,518
Lafayette	6,391	17,594
Lawrence	5,334	13,518
Lewis	6,905	14,468
Lincoln	5,730	14,803
Linn	6,905	14,468
Livingston	6,971	14,166
Macon	6,905	14,468
Madison	6,757	14,363
Maries	6,016	16,164
Marion	6,905	14,468
McDonald	5,676	13,318
Mercer	6,971	14,166
Miller	6,016	16,164
Mississippi	6,757	14,363
Moniteau	6,016	16,164
Monroe	6,016	16,164
Montgomery	6,016	16,164
Morgan	6,016	16,164
New Madrid	6,757	14,363
Newton	5,676	13,318
Nodaway	6,971	14,166
Oregon	5,932	15,086
Osage	6,016	16,164
Ozark	5,334	13,518
Pemiscot	6,757	14,363
Perry	6,757	14,363
Pettis	6,391	17,594
Phelps	5,932	15,086
Pike	6,905	14,468
Platte	5,861	15,293
Polk	5,334	13,518
Pulaski	5,932	15,086
Putnam	6,905	14,468
Ralls	6,905	14,468
Randolph	6,016	16,164
Ray	6,971	14,166
Reynolds	5,932	15,086
Ripley	5,932	15,086
Saline	6,391	17,594
Schuyler	6,905	14,468
Scotland	6,905	14,468
Scott	6,757	14,363
Shannon	5,932	15,086
Shelby	6,905	14,468
St. Charles	5,730	14,803
St. Clair	6,391	17,594

St. Francois	5,730	14,803
St. Louis	5,730	14,803
St. Louis City	5,730	14,803
Ste. Genevieve	5,730	14,803
Stoddard	6,757	14,363
Stone	5,334	13,518
Sullivan	6,905	14,468
Taney	5,334	13,518
Texas	5,932	15,086
Vernon	6,391	17,594
Warren	5,730	14,803
Washington	5,730	14,803
Wayne	6,757	14,363
Webster	5,334	13,518
Worth	6,971	14,166
Wright	5,334	13,518

## Montana

County	Employee-Only	Dependent, Family, etc.
Beaverhead	7,551	16,232
Big Horn	7,551	16,232
Blaine	7,551	16,232
Broadwater	6,521	15,485
Carbon	6,473	15,097
Carter	7,551	16,232
Cascade	6,521	15,485
Chouteau	6,521	15,485
Custer	7,551	16,232
Daniels	7,551	16,232
Dawson	7,551	16,232
Deer Lodge	6,521	15,485
Fallon	7,551	16,232
Fergus	7,551	16,232
Flathead	6,270	14,155
Gallatin	6,521	15,485
Garfield	7,551	16,232
Glacier	7,551	16,232
Golden Valley	7,551	16,232
Granite	7,551	16,232
Hill	7,551	16,232
Jefferson	6,521	15,485
Judith Basin	6,521	15,485
Lake	6,270	14,155
Lewis and Clark	6,521	15,485
Liberty	7,551	16,232
Lincoln	7,551	16,232
Madison	7,551	16,232
McCone	7,551	16,232
Meagher	7,551	16,232
Mineral	7,551	16,232
Missoula	6,270	14,155
Musselshell	6,473	15,097



Park	7,551	16,232
Petroleum	7,551	16,232
Phillips	7,551	16,232
Pondera	7,551	16,232
Powder River	7,551	16,232
Powell	7,551	16,232
Prairie	7,551	16,232
Ravalli	7,551	16,232
Richland	7,551	16,232
Roosevelt	7,551	16,232
Rosebud	7,551	16,232
Sanders	7,551	16,232
Sheridan	7,551	16,232
Silver Bow	6,521	15,485
Stillwater	6,473	15,097
Sweet Grass	6,473	15,097
Teton	6,521	15,485
Toole	7,551	16,232
Treasure	7,551	16,232
Valley	7,551	16,232
Wheatland	7,551	16,232
Wibaux	7,551	16,232
Yellowstone	6,473	15,097

## Nebraska

County	Employee-Only	Dependent, Family, etc.
Adams	6,091	15,524
Antelope	6,091	15,524
Arthur	6,941	16,552
Banner	6,941	16,552
Blaine	6,091	15,524
Boone	6,091	15,524
Box Butte	6,941	16,552
Boyd	6,091	15,524
Brown	6,941	16,552
Buffalo	6,091	15,524
Burt	5,652	15,386
Butler	6,091	15,524
Cass	5,652	15,386
Cedar	6,091	15,524
Chase	6,941	16,552
Cherry	6,941	16,552
Cheyenne	6,941	16,552
Clay	6,091	15,524
Colfax	6,091	15,524
Cuming	6,091	15,524
Custer	6,091	15,524
Dakota	6,091	15,524
Dawes	6,941	16,552
Dawson	6,091	15,524
Deuel	6,941	16,552
Dixon	6,091	15,524

Dodge	5,652	15,386
Douglas	5,652	15,386
Dundy	6,941	16,552
Fillmore	5,994	17,142
Franklin	6,091	15,524
Frontier	6,941	16,552
Furnas	6,091	15,524
Gage	5,994	17,142
Garden	6,941	16,552
Garfield	6,091	15,524
Gosper	6,091	15,524
Grant	6,941	16,552
Greeley	6,091	15,524
Hall	6,091	15,524
Hamilton	6,091	15,524
Harlan	6,091	15,524
Hayes	6,941	16,552
Hitchcock	6,941	16,552
Holt	6,091	15,524
Hooker	6,941	16,552
Howard	6,091	15,524
Jefferson	5,994	17,142
Johnson	5,994	17,142
Kearney	6,091	15,524
Keith	6,941	16,552
Keya Paha	6,091	15,524
Kimball	6,941	16,552
Knox	6,091	15,524
Lancaster	5,994	17,142
Lincoln	6,941	16,552
Logan	6,941	16,552
Loup	6,091	15,524
Madison	6,091	15,524
McPherson	6,941	16,552
Merrick	6,091	15,524
Morrill	6,941	16,552
Nance	6,091	15,524
Nemaha	5,994	17,142
Nuckolls	6,091	15,524
Otoe	5,994	17,142
Pawnee	5,994	17,142
Perkins	6,941	16,552
Phelps	6,091	15,524
Pierce	6,091	15,524
Platte	6,091	15,524
Polk	6,091	15,524
Red Willow	6,941	16,552
Richardson	5,994	17,142
Rock	6,091	15,524
Saline	5,994	17,142
Sarpy	5,652	15,386
Saunders	5,652	15,386
Scotts Bluff	6,941	16,552

Seward	5,994	17,142
Sheridan	6,941	16,552
Sherman	6,091	15,524
Sioux	6,941	16,552
Stanton	6,091	15,524
Thayer	5,994	17,142
Thomas	6,941	16,552
Thurston	5,652	15,386
Valley	6,091	15,524
Washington	5,652	15,386
Wayne	6,091	15,524
Webster	6,091	15,524
Wheeler	6,091	15,524
York	5,994	17,142

## Nevada

County	Employee-Only	Dependent, Family, etc.
Carson City	5,674	14,551
Churchill	6,885	17,134
Clark	5,410	14,672
Douglas	5,674	14,551
Elko	6,885	17,134
Esmeralda	6,885	17,134
Eureka	6,885	17,134
Humboldt	6,885	17,134
Lander	6,885	17,134
Lincoln	6,885	17,134
Lyon	5,674	14,551
Mineral	6,885	17,134
Nye	5,410	14,672
Pershing	6,885	17,134
Storey	5,674	14,551
Washoe	6,052	16,002
White Pine	6,885	17,134

## New Hampshire

County	Employee-Only	Dependent, Family, etc.
All	7,363	19,424

## New Jersey

County	Employee-Only	Dependent, Family, etc.
All	7,632	19,355

## New Mexico

County	Employee-Only	Dependent, Family, etc.
Bernalillo	6,433	15,511
Catron	6,834	16,484
Chaves	6,834	16,484
Cibola	6,834	16,484

Colfax	6,834	16,484
Curry	6,834	16,484
De Baca	6,834	16,484
Dona Ana	6,860	15,381
Eddy	6,834	16,484
Grant	6,834	16,484
Guadalupe	6,834	16,484
Harding	6,834	16,484
Hidalgo	6,834	16,484
Lea	6,834	16,484
Lincoln	6,834	16,484
Los Alamos	6,834	16,484
Luna	6,834	16,484
McKinley	6,834	16,484
Mora	6,834	16,484
Otero	6,834	16,484
Quay	6,834	16,484
Rio Arriba	6,834	16,484
Roosevelt	6,834	16,484
San Juan	6,750	15,615
San Miguel	6,834	16,484
Sandoval	6,433	15,511
Santa Fe	6,155	15,206
Sierra	6,834	16,484
Socorro	6,834	16,484
Taos	6,834	16,484
Torrance	6,433	15,511
Union	6,834	16,484
Valencia	6,433	15,511

### New York

County	Employee-Only	Dependent, Family, etc.
Albany	6,971	17,662
Allegany	5,704	16,154
Bronx	7,839	23,291
Broome	6,265	17,359
Cattaraugus	5,704	16,154
Cayuga	6,265	17,359
Chautauqua	5,704	16,154
Chemung	6,265	17,359
Chenango	6,450	17,120
Clinton	6,450	17,120
Columbia	6,971	17,662
Cortland	6,265	17,359
Delaware	6,677	17,568
Dutchess	6,677	17,568
Erie	5,704	16,154
Essex	6,450	17,120
Franklin	6,450	17,120
Fulton	6,971	17,662
Genesee	5,704	16,154
Greene	6,971	17,662

Hamilton	6,450	17,120
Herkimer	6,450	17,120
Jefferson	6,450	17,120
Kings	7,839	23,291
Lewis	6,450	17,120
Livingston	5,413	14,888
Madison	6,450	17,120
Monroe	5,413	14,888
Montgomery	6,971	17,662
Nassau	7,535	21,531
New York	7,839	23,291
Niagara	5,704	16,154
Oneida	6,450	17,120
Onondaga	6,265	17,359
Ontario	5,413	14,888
Orange	6,677	17,568
Orleans	5,704	16,154
Oswego	6,450	17,120
Otsego	6,450	17,120
Putnam	6,677	17,568
Queens	7,839	23,291
Rensselaer	6,971	17,662
Richmond	7,839	23,291
Rockland	7,839	23,291
Saratoga	6,971	17,662
Schenectady	6,971	17,662
Schoharie	6,971	17,662
Schuyler	6,265	17,359
Seneca	5,413	14,888
St. Lawrence	6,450	17,120
Steuben	6,265	17,359
Suffolk	7,535	21,531
Sullivan	6,677	17,568
Tioga	6,265	17,359
Tompkins	6,265	17,359
Ulster	6,677	17,568
Warren	6,971	17,662
Washington	6,971	17,662
Wayne	5,413	14,888
Westchester	7,839	23,291
Wyoming	5,704	16,154
Yates	5,413	14,888

### North Carolina

County	Employee-Only	Dependent, Family, etc.
Alamance	6,291	13,056
Alexander	5,769	16,132
Alleghany	7,573	17,074
Anson	5,762	15,915
Ashe	7,573	17,074
Avery	5,713	13,618
Beaufort	5,755	12,777

Bertie	6,786	17,420
Bladen	5,940	14,124
Brunswick	6,642	14,934
Buncombe	5,713	13,618
Burke	5,769	16,132
Cabarrus	5,762	15,915
Caldwell	5,769	16,132
Camden	6,786	17,420
Carteret	5,755	12,777
Caswell	6,291	13,056
Catawba	5,769	16,132
Chatham	6,291	13,056
Cherokee	5,713	13,618
Chowan	6,786	17,420
Clay	5,713	13,618
Cleveland	5,470	14,225
Columbus	6,642	14,934
Craven	5,755	12,777
Cumberland	5,940	14,124
Currituck	6,786	17,420
Dare	5,755	12,777
Davidson	5,916	13,648
Davie	5,916	13,648
Duplin	6,642	14,934
Durham	6,291	13,056
Edgecombe	5,883	17,577
Forsyth	5,916	13,648
Franklin	6,343	16,463
Gaston	5,470	14,225
Gates	6,786	17,420
Graham	5,713	13,618
Granville	5,338	12,219
Greene	5,883	17,577
Guilford	6,265	14,505
Halifax	6,786	17,420
Harnett	5,940	14,124
Haywood	5,713	13,618
Henderson	5,713	13,618
Hertford	6,786	17,420
Hoke	5,940	14,124
Hyde	5,755	12,777
Iredell	5,769	16,132
Jackson	5,713	13,618
Johnston	6,343	16,463
Jones	5,755	12,777
Lee	6,291	13,056
Lenoir	5,755	12,777
Lincoln	5,470	14,225
Macon	5,713	13,618
Madison	5,713	13,618
Martin	6,786	17,420
McDowell	5,713	13,618
Mecklenburg	5,762	15,915

Mitchell	5,713	13,618
Montgomery	6,207	11,961
Moore	6,207	11,961
Nash	5,883	17,577
New Hanover	6,642	14,934
Northampton	6,786	17,420
Onslow	6,642	14,934
Orange	6,291	13,056
Pamlico	5,755	12,777
Pasquotank	6,786	17,420
Pender	6,642	14,934
Perquimans	6,786	17,420
Person	6,291	13,056
Pitt	5,883	17,577
Polk	5,713	13,618
Randolph	6,265	14,505
Richmond	5,940	14,124
Robeson	5,940	14,124
Rockingham	6,265	14,505
Rowan	5,762	15,915
Rutherford	5,713	13,618
Sampson	5,940	14,124
Scotland	5,940	14,124
Stanly	5,762	15,915
Stokes	5,916	13,648
Surry	5,916	13,648
Swain	5,713	13,618
Transylvania	5,713	13,618
Tyrrell	5,755	12,777
Union	5,762	15,915
Vance	5,338	12,219
Wake	6,343	16,463
Warren	5,338	12,219
Washington	5,755	12,777
Watauga	7,573	17,074
Wayne	5,883	17,577
Wilkes	7,573	17,074
Wilson	5,883	17,577
Yadkin	5,916	13,648
Yancey	5,713	13,618

### North Dakota

County	Employee-Only	Dependent, Family, etc.
Adams	6,940	17,297
Barnes	6,940	17,297
Benson	6,940	17,297
Billings	6,940	17,297
Bottineau	6,940	17,297
Bowman	6,940	17,297
Burke	6,940	17,297
Burleigh	5,914	16,471
Cass	6,347	16,007

Cavalier	6,940	17,297
Dickey	6,940	17,297
Divide	6,940	17,297
Dunn	6,940	17,297
Eddy	6,940	17,297
Emmons	6,940	17,297
Foster	6,940	17,297
Golden Valley	6,940	17,297
Grand Forks	6,243	15,522
Grant	6,940	17,297
Griggs	6,940	17,297
Hettinger	6,940	17,297
Kidder	6,940	17,297
La Moure	6,940	17,297
Logan	6,940	17,297
McHenry	6,940	17,297
McIntosh	6,940	17,297
McKenzie	6,940	17,297
McLean	6,940	17,297
Mercer	6,940	17,297
Morton	5,914	16,471
Mountrail	6,940	17,297
Nelson	6,940	17,297
Oliver	6,940	17,297
Pembina	6,940	17,297
Pierce	6,940	17,297
Ramsey	6,940	17,297
Ransom	6,940	17,297
Renville	6,940	17,297
Richland	6,940	17,297
Rolette	6,940	17,297
Sargent	6,940	17,297
Sheridan	6,940	17,297
Sioux	6,940	17,297
Slope	6,940	17,297
Stark	6,940	17,297
Steele	6,940	17,297
Stutsman	6,940	17,297
Towner	6,940	17,297
Traill	6,940	17,297
Walsh	6,940	17,297
Ward	6,940	17,297
Wells	6,940	17,297
Williams	6,940	17,297

### Ohio

County	Employee-Only	Dependent, Family, etc.
Adams	7,363	17,363
Allen	7,480	16,162
Ashland	6,887	16,038
Ashtabula	7,530	18,227
Athens	5,813	13,331

Auglaize	7,480	16,162
Belmont	7,496	19,458
Brown	7,363	17,363
Butler	6,812	16,297
Carroll	7,521	18,214
Champaign	6,576	18,414
Clark	6,576	18,414
Clermont	7,363	17,363
Clinton	7,363	17,363
Columbiana	7,312	19,976
Coshocton	7,496	19,458
Crawford	7,128	18,124
Cuyahoga	7,530	18,227
Darke	6,576	18,414
Defiance	7,221	17,269
Delaware	6,996	19,040
Erie	7,709	18,253
Fairfield	6,996	19,040
Fayette	6,996	19,040
Franklin	6,996	19,040
Fulton	7,221	17,269
Gallia	8,906	20,656
Geauga	7,530	18,227
Greene	6,576	18,414
Guernsey	7,496	19,458
Hamilton	6,812	16,297
Hancock	7,480	16,162
Hardin	7,480	16,162
Harrison	7,496	19,458
Henry	7,221	17,269
Highland	7,363	17,363
Hocking	5,813	13,331
Holmes	5,810	15,434
Huron	7,709	18,253
Jackson	8,906	20,656
Jefferson	7,496	19,458
Knox	6,996	19,040
Lake	7,530	18,227
Lawrence	8,906	20,656
Licking	6,996	19,040
Logan	6,996	19,040
Lorain	7,530	18,227
Lucas	7,221	17,269
Madison	6,996	19,040
Mahoning	7,312	19,976
Marion	7,654	17,717
Medina	6,887	16,038
Meigs	5,813	13,331
Mercer	7,480	16,162
Miami	6,576	18,414
Monroe	7,496	19,458
Montgomery	6,576	18,414
Morgan	7,496	19,458

Morrow	7,654	17,717
Muskingum	7,496	19,458
Noble	7,496	19,458
Ottawa	7,709	18,253
Paulding	7,480	16,162
Perry	7,496	19,458
Pickaway	6,996	19,040
Pike	8,906	20,656
Portage	6,887	16,038
Preble	6,576	18,414
Putnam	7,480	16,162
Richland	7,128	18,124
Ross	8,906	20,656
Sandusky	7,709	18,253
Scioto	8,906	20,656
Seneca	7,709	18,253
Shelby	6,576	18,414
Stark	7,521	18,214
Summit	6,887	16,038
Trumbull	7,312	19,976
Tuscarawas	7,496	19,458
Union	6,996	19,040
Van Wert	7,480	16,162
Vinton	8,906	20,656
Warren	6,812	16,297
Washington	5,813	13,331
Wayne	5,810	15,434
Williams	7,221	17,269
Wood	7,221	17,269
Wyandot	7,709	18,253

## Oklahoma

County	Employee-Only	Dependent, Family, etc.
Adair	6,190	13,456
Alfalfa	6,190	13,456
Atoka	6,190	13,456
Beaver	6,190	13,456
Beckham	6,190	13,456
Blaine	6,190	13,456
Bryan	6,190	13,456
Caddo	6,190	13,456
Canadian	6,540	14,352
Carter	6,190	13,456
Cherokee	6,190	13,456
Choctaw	6,190	13,456
Cimarron	6,190	13,456
Cleveland	6,540	14,352
Coal	6,190	13,456
Comanche	6,039	13,901
Cotton	6,190	13,456
Craig	6,190	13,456
Creek	6,499	13,890

Custer	6,190	13,456
Delaware	6,190	13,456
Dewey	6,190	13,456
Ellis	6,190	13,456
Garfield	6,190	13,456
Garvin	6,190	13,456
Grady	6,540	14,352
Grant	6,190	13,456
Greer	6,190	13,456
Harmon	6,190	13,456
Harper	6,190	13,456
Haskell	6,190	13,456
Hughes	6,190	13,456
Jackson	6,190	13,456
Jefferson	6,190	13,456
Johnston	6,190	13,456
Kay	6,190	13,456
Kingfisher	6,190	13,456
Kiowa	6,190	13,456
Latimer	6,190	13,456
Le Flore	5,655	11,909
Lincoln	6,540	14,352
Logan	6,540	14,352
Love	6,190	13,456
Major	6,190	13,456
Marshall	6,190	13,456
Mayes	6,190	13,456
McClain	6,540	14,352
McCurtain	6,190	13,456
McIntosh	6,190	13,456
Murray	6,190	13,456
Muskogee	6,190	13,456
Noble	6,190	13,456
Nowata	6,190	13,456
Okfuskee	6,190	13,456
Oklahoma	6,540	14,352
Okmulgee	6,499	13,890
Osage	6,499	13,890
Ottawa	6,190	13,456
Pawnee	6,499	13,890
Payne	6,190	13,456
Pittsburg	6,190	13,456
Pontotoc	6,190	13,456
Pottawatomie	6,190	13,456
Pushmataha	6,190	13,456
Roger Mills	6,190	13,456
Rogers	6,499	13,890
Seminole	6,190	13,456
Sequoyah	5,655	11,909
Stephens	6,190	13,456
Texas	6,190	13,456
Tillman	6,190	13,456
Tulsa	6,499	13,890

Wagoner	6,499	13,890
Washington	6,190	13,456
Washita	6,190	13,456
Woods	6,190	13,456
Woodward	6,190	13,456

## Oregon

County	Employee-Only	Dependent, Family, etc.
Baker	6,873	13,528
Benton	6,155	16,245
Clackamas	6,401	15,581
Clatsop	7,226	16,161
Columbia	7,226	16,161
Coos	7,226	16,161
Crook	6,873	13,528
Curry	7,226	16,161
Deschutes	5,745	12,564
Douglas	6,534	14,279
Gilliam	6,873	13,528
Grant	6,873	13,528
Harney	6,873	13,528
Hood River	6,873	13,528
Jackson	6,534	14,279
Jefferson	6,873	13,528
Josephine	6,534	14,279
Klamath	5,745	12,564
Lake	5,745	12,564
Lane	6,155	16,245
Lincoln	7,226	16,161
Linn	6,155	16,245
Malheur	6,873	13,528
Marion	6,316	15,307
Morrow	6,873	13,528
Multnomah	6,401	15,581
Polk	6,316	15,307
Sherman	6,873	13,528
Tillamook	7,226	16,161
Umatilla	6,873	13,528
Union	6,873	13,528
Wallowa	6,873	13,528
Wasco	6,873	13,528
Washington	6,401	15,581
Wheeler	6,873	13,528
Yamhill	6,401	15,581

## Pennsylvania

County	Employee-Only	Dependent, Family, etc.
Adams	6,697	17,746
Allegheny	6,766	17,502
Armstrong	6,766	17,502
Beaver	6,766	17,502

Bedford	6,932	16,622
Berks	6,697	17,746
Blair	6,932	16,622
Bradford	7,282	18,425
Bucks	7,839	19,987
Butler	6,766	17,502
Cambria	6,932	16,622
Cameron	6,566	17,121
Carbon	7,282	18,425
Centre	7,272	15,898
Chester	7,839	19,987
Clarion	5,642	14,336
Clearfield	6,932	16,622
Clinton	7,282	18,425
Columbia	7,272	15,898
Crawford	5,642	14,336
Cumberland	6,997	17,883
Dauphin	6,997	17,883
Delaware	7,839	19,987
Elk	6,566	17,121
Erie	5,642	14,336
Fayette	6,766	17,502
Forest	5,642	14,336
Franklin	6,997	17,883
Fulton	6,997	17,883
Greene	6,766	17,502
Huntingdon	6,932	16,622
Indiana	6,766	17,502
Jefferson	6,932	16,622
Juniata	6,997	17,883
Lackawanna	7,282	18,425
Lancaster	6,697	17,746
Lawrence	6,766	17,502
Lebanon	6,997	17,883
Lehigh	7,272	15,898
Luzerne	7,282	18,425
Lycoming	7,282	18,425
McKean	5,642	14,336
Mercer	5,642	14,336
Mifflin	7,272	15,898
Monroe	7,282	18,425
Montgomery	7,839	19,987
Montour	7,272	15,898
Northampton	7,272	15,898
Northumberland	7,272	15,898
Perry	6,997	17,883
Philadelphia	7,839	19,987
Pike	7,282	18,425
Potter	6,566	17,121
Schuylkill	7,272	15,898
Snyder	7,272	15,898
Somerset	6,932	16,622
Sullivan	7,282	18,425

Susquehanna	7,282	18,425
Tioga	7,282	18,425
Union	7,272	15,898
Venango	5,642	14,336
Warren	5,642	14,336
Washington	6,766	17,502
Wayne	7,282	18,425
Westmoreland	6,766	17,502
Wyoming	7,282	18,425
York	6,697	17,746

### Rhode Island

County	Employee-Only	Dependent, Family, etc.
All	6,928	18,786

### South Carolina

County	Employee-Only	Dependent, Family, etc.
Abbeville	6,937	17,233
Aiken	5,752	11,878
Allendale	6,207	15,329
Anderson	6,424	14,930
Bamberg	5,262	13,687
Barnwell	5,387	13,043
Beaufort	6,876	13,989
Berkeley	6,494	17,197
Calhoun	5,472	12,916
Charleston	6,104	14,237
Cherokee	5,861	13,474
Chester	6,690	16,340
Chesterfield	6,121	15,091
Clarendon	5,176	16,923
Colleton	6,048	13,674
Darlington	7,418	17,113
Dillon	6,435	14,058
Dorchester	6,430	12,948
Edgefield	5,276	13,982
Fairfield	6,380	15,700
Florence	6,169	17,021
Georgetown	6,184	15,172
Greenville	6,183	14,671
Greenwood	5,526	13,786
Hampton	6,829	15,500
Horry	6,623	13,194
Jasper	6,165	13,460
Kershaw	7,411	17,003
Lancaster	6,894	14,929
Laurens	6,269	14,179
Lee	6,062	14,934
Lexington	6,284	17,459
Marion	7,353	16,969
Marlboro	6,555	15,057

McCormick	7,551	17,439
Newberry	7,334	16,581
Oconee	7,338	16,567
Orangeburg	6,893	18,268
Pickens	5,856	14,211
Richland	6,053	16,561
Saluda	7,316	16,664
Spartanburg	5,425	13,602
Sumter	6,464	17,081
Union	5,313	13,267
Williamsburg	6,083	15,186
York	6,594	13,818

### South Dakota

County	Employee-Only	Dependent, Family, etc.
Aurora	6,285	16,510
Beadle	6,163	16,963
Bennett	6,264	16,546
Bon Homme	6,285	16,510
Brookings	6,163	16,963
Brown	6,163	16,963
Brule	6,285	16,510
Buffalo	6,285	16,510
Butte	6,264	16,546
Campbell	6,163	16,963
Charles Mix	6,285	16,510
Clark	6,163	16,963
Clay	6,104	17,502
Codington	6,163	16,963
Corson	6,264	16,546
Custer	6,264	16,546
Davison	6,285	16,510
Day	6,163	16,963
Deuel	6,163	16,963
Dewey	6,264	16,546
Douglas	6,285	16,510
Edmunds	6,163	16,963
Fall River	6,264	16,546
Faulk	6,163	16,963
Grant	6,163	16,963
Gregory	6,264	16,546
Haakon	6,264	16,546
Hamiin	6,163	16,963
Hand	6,285	16,510
Hanson	6,285	16,510
Harding	6,264	16,546
Hughes	6,285	16,510
Hutchinson	6,285	16,510
Hyde	6,285	16,510
Jackson	6,264	16,546
Jerauld	6,285	16,510
Jones	6,264	16,546



Kingsbury	6,163	16,963
Lake	6,104	17,502
Lawrence	6,264	16,546
Lincoln	6,104	17,502
Lyman	6,264	16,546
Marshall	6,163	16,963
McCook	6,104	17,502
McPherson	6,163	16,963
Meade	6,264	16,546
Mellette	6,264	16,546
Miner	6,285	16,510
Minnehaha	6,104	17,502
Moody	6,104	17,502
Pennington	6,264	16,546
Perkins	6,264	16,546
Potter	6,163	16,963
Roberts	6,163	16,963
Sanborn	6,285	16,510
Shannon	6,264	16,546
Spink	6,163	16,963
Stanley	6,264	16,546
Sully	6,285	16,510
Todd	6,264	16,546
Tripp	6,264	16,546
Turner	6,104	17,502
Union	6,104	17,502
Walworth	6,163	16,963
Yankton	6,285	16,510
Ziebach	6,264	16,546

### Tennessee

County	Employee-Only	Dependent, Family, etc.
Anderson	5,151	13,797
Bedford	5,529	12,700
Benton	5,004	16,951
Bledsoe	6,003	14,048
Blount	5,151	13,797
Bradley	6,003	14,048
Campbell	5,151	13,797
Cannon	5,032	13,049
Carroll	5,004	16,951
Carter	5,214	14,321
Cheatham	5,459	13,453
Chester	5,004	16,951
Claiborne	5,151	13,797
Clay	5,032	13,049
Cocke	5,151	13,797
Coffee	5,529	12,700
Crockett	5,004	16,951
Cumberland	5,032	13,049
Davidson	5,459	13,453
Decatur	5,004	16,951

DeKalb	5,032	13,049
Dickson	5,529	12,700
Dyer	5,004	16,951
Fayette	5,491	12,481
Fentress	5,032	13,049
Franklin	6,003	14,048
Gibson	5,004	16,951
Giles	5,529	12,700
Grainger	5,151	13,797
Greene	5,214	14,321
Grundy	6,003	14,048
Hamblen	5,151	13,797
Hamilton	6,003	14,048
Hancock	5,214	14,321
Hardeman	5,004	16,951
Hardin	5,004	16,951
Hawkins	5,214	14,321
Haywood	5,491	12,481
Henderson	5,004	16,951
Henry	5,004	16,951
Hickman	5,529	12,700
Houston	5,529	12,700
Humphreys	5,529	12,700
Jackson	5,032	13,049
Jefferson	5,151	13,797
Johnson	5,214	14,321
Knox	5,151	13,797
Lake	5,004	16,951
Lauderdale	5,491	12,481
Lawrence	5,529	12,700
Lewis	5,529	12,700
Lincoln	5,529	12,700
Loudon	5,151	13,797
Macon	5,032	13,049
Madison	5,004	16,951
Marion	6,003	14,048
Marshall	5,529	12,700
Maurry	5,529	12,700
McMinn	6,003	14,048
McNairy	5,004	16,951
Meigs	6,003	14,048
Monroe	5,151	13,797
Montgomery	5,459	13,453
Moore	5,529	12,700
Morgan	5,151	13,797
Obion	5,004	16,951
Overton	5,032	13,049
Perry	5,529	12,700
Pickett	5,032	13,049
Polk	6,003	14,048
Putnam	5,032	13,049
Rhea	6,003	14,048
Roane	5,151	13,797

Robertson	5,459	13,453
Rutherford	5,459	13,453
Scott	5,151	13,797
Sequatchie	6,003	14,048
Sevier	5,151	13,797
Shelby	5,491	12,481
Smith	5,032	13,049
Stewart	5,529	12,700
Sullivan	5,214	14,321
Sumner	5,459	13,453
Tipton	5,491	12,481
Trousdale	5,459	13,453
Unicoi	5,214	14,321
Union	5,151	13,797
Van Buren	5,032	13,049
Warren	5,032	13,049
Washington	5,214	14,321
Wayne	5,529	12,700
Weakley	5,004	16,951
White	5,032	13,049
Williamson	5,459	13,453
Wilson	5,459	13,453

### Texas

County	Employee-Only	Dependent, Family, etc.
Anderson	7,421	16,249
Andrews	7,421	16,249
Angelina	7,421	16,249
Aransas	5,649	16,677
Archer	8,349	16,667
Armstrong	6,689	16,660
Atascosa	5,437	14,188
Austin	6,665	19,326
Bailey	7,421	16,249
Bandera	5,437	14,188
Bastrop	5,781	16,200
Baylor	7,421	16,249
Bee	7,421	16,249
Bell	6,555	16,416
Bexar	5,437	14,188
Blanco	7,421	16,249
Borden	7,421	16,249
Bosque	7,421	16,249
Bowie	5,450	13,732
Brazoria	6,665	19,326
Brazos	5,510	13,951
Brewster	7,421	16,249
Briscoe	7,421	16,249
Brooks	7,421	16,249
Brown	7,421	16,249
Burleson	5,510	13,951
Burnet	7,421	16,249

Caldwell	5,781	16,200
Calhoun	5,396	15,732
Callahan	7,106	16,443
Cameron	6,716	12,301
Camp	7,421	16,249
Carson	6,689	16,660
Cass	7,421	16,249
Castro	7,421	16,249
Chambers	6,665	19,326
Cherokee	7,421	16,249
Childress	7,421	16,249
Clay	8,349	16,667
Cochran	7,421	16,249
Coke	7,421	16,249
Coleman	7,421	16,249
Collin	6,518	15,906
Collingsworth	7,421	16,249
Colorado	7,421	16,249
Comal	5,437	14,188
Comanche	7,421	16,249
Concho	7,421	16,249
Cooke	7,421	16,249
Coryell	6,555	16,416
Cottle	7,421	16,249
Crane	7,421	16,249
Crockett	7,421	16,249
Crosby	5,170	14,760
Culberson	7,421	16,249
Dallam	7,421	16,249
Dallas	6,518	15,906
Dawson	7,421	16,249
Deaf Smith	7,421	16,249
Delta	6,518	15,906
Denton	6,518	15,906
DeWitt	7,421	16,249
Dickens	7,421	16,249
Dimmit	7,421	16,249
Donley	7,421	16,249
Duval	7,421	16,249
Eastland	7,421	16,249
Ector	8,055	18,635
Edwards	7,421	16,249
El Paso	5,982	14,595
Ellis	6,518	15,906
Erath	7,421	16,249
Falls	7,421	16,249
Fannin	7,421	16,249
Fayette	7,421	16,249
Fisher	7,421	16,249
Floyd	7,421	16,249
Foard	7,421	16,249
Fort Bend	6,665	19,326
Franklin	7,421	16,249

Freestone	7,421	16,249
Frio	7,421	16,249
Gaines	7,421	16,249
Galveston	6,665	19,326
Garza	7,421	16,249
Gillespie	7,421	16,249
Glasscock	7,421	16,249
Goliad	5,396	15,732
Gonzales	7,421	16,249
Gray	7,421	16,249
Grayson	7,707	15,650
Gregg	6,073	16,852
Grimes	7,421	16,249
Guadalupe	5,437	14,188
Hale	7,421	16,249
Hall	7,421	16,249
Hamilton	7,421	16,249
Hansford	7,421	16,249
Hardeman	7,421	16,249
Hardin	7,483	17,058
Harris	6,665	19,326
Harrison	7,421	16,249
Hartley	7,421	16,249
Haskell	7,421	16,249
Hays	5,781	16,200
Hemphill	7,421	16,249
Henderson	7,421	16,249
Hidalgo	5,702	13,824
Hill	7,421	16,249
Hockley	7,421	16,249
Hood	7,421	16,249
Hopkins	7,421	16,249
Houston	7,421	16,249
Howard	7,421	16,249
Hudspeth	7,421	16,249
Hunt	6,518	15,906
Hutchinson	7,421	16,249
Irion	5,414	14,408
Jack	7,421	16,249
Jackson	7,421	16,249
Jasper	7,421	16,249
Jeff Davis	7,421	16,249
Jefferson	7,483	17,058
Jim Hogg	7,421	16,249
Jim Wells	7,421	16,249
Johnson	6,518	15,906
Jones	7,106	16,443
Karnes	7,421	16,249
Kaufman	6,518	15,906
Kendall	5,437	14,188
Kenedy	7,421	16,249
Kent	7,421	16,249
Kerr	7,421	16,249

Kimble	7,421	16,249
King	7,421	16,249
Kinney	7,421	16,249
Kleberg	7,421	16,249
Knox	7,421	16,249
Lamar	7,421	16,249
Lamb	7,421	16,249
Lampasas	6,555	16,416
LaSalle	7,421	16,249
Lavaca	7,421	16,249
Lee	7,421	16,249
Leon	7,421	16,249
Liberty	6,665	19,326
Limestone	7,421	16,249
Lipscomb	7,421	16,249
Live Oak	7,421	16,249
Llano	7,421	16,249
Loving	7,421	16,249
Lubbock	5,170	14,760
Lynn	7,421	16,249
Madison	7,421	16,249
Marion	7,421	16,249
Martin	7,421	16,249
Mason	7,421	16,249
Matagorda	7,421	16,249
Maverick	7,421	16,249
McCulloch	7,421	16,249
McLennan	5,096	12,301
McMullen	7,421	16,249
Medina	5,437	14,188
Menard	7,421	16,249
Midland	6,019	14,806
Milam	7,421	16,249
Mills	7,421	16,249
Mitchell	7,421	16,249
Montague	7,421	16,249
Montgomery	6,665	19,326
Moore	7,421	16,249
Morris	7,421	16,249
Motley	7,421	16,249
Nacogdoches	7,421	16,249
Navarro	7,421	16,249
Newton	7,421	16,249
Nolan	7,421	16,249
Nueces	5,649	16,677
Ochiltree	7,421	16,249
Oldham	7,421	16,249
Orange	7,483	17,058
Palo Pinto	7,421	16,249
Panola	7,421	16,249
Parker	6,518	15,906
Parmer	7,421	16,249
Pecos	7,421	16,249

Polk	7,421	16,249
Potter	6,689	16,660
Presidio	7,421	16,249
Rains	7,421	16,249
Randall	6,689	16,660
Reagan	7,421	16,249
Real	7,421	16,249
Red River	7,421	16,249
Reeves	7,421	16,249
Refugio	7,421	16,249
Roberts	7,421	16,249
Robertson	5,510	13,951
Rockwall	6,518	15,906
Runnels	7,421	16,249
Rusk	6,073	16,852
Sabine	7,421	16,249
San Augustine	7,421	16,249
San Jacinto	6,665	19,326
San Patricio	5,649	16,677
San Saba	7,421	16,249
Schleicher	7,421	16,249
Scurry	7,421	16,249
Shackelford	7,421	16,249
Shelby	7,421	16,249
Sherman	7,421	16,249
Smith	6,387	16,454
Somervell	7,421	16,249
Starr	7,421	16,249
Stephens	7,421	16,249
Sterling	7,421	16,249
Stonewall	7,421	16,249
Sutton	7,421	16,249
Swisher	7,421	16,249
Tarrant	6,518	15,906
Taylor	7,106	16,443
Terrell	7,421	16,249
Terry	7,421	16,249
Throckmorton	7,421	16,249
Titus	7,421	16,249
Tom Green	5,414	14,408
Travis	5,781	16,200
Trinity	7,421	16,249
Tyler	7,421	16,249
Upshur	6,073	16,852
Upton	7,421	16,249
Uvalde	7,421	16,249
Val Verde	7,421	16,249
Van Zandt	7,421	16,249
Victoria	5,396	15,732
Walker	7,421	16,249
Waller	6,665	19,326
Ward	7,421	16,249
Washington	7,421	16,249

Webb	6,623	18,329
Wharton	7,421	16,249
Wheeler	7,421	16,249
Wichita	8,349	16,667
Wilbarger	7,421	16,249
Willacy	7,421	16,249
Williamson	5,781	16,200
Wilson	5,437	14,188
Winkler	7,421	16,249
Wise	6,518	15,906
Wood	7,421	16,249
Yoakum	7,421	16,249
Young	7,421	16,249
Zapata	7,421	16,249
Zavala	7,421	16,249

### Utah

County	Employee-Only	Dependent, Family, etc.
Beaver	6,852	18,976
Box Elder	6,057	15,454
Cache	6,493	15,134
Carbon	6,852	18,976
Daggett	6,852	18,976
Davis	5,884	16,949
Duchesne	6,852	18,976
Emery	6,852	18,976
Garfield	6,852	18,976
Grand	6,852	18,976
Iron	7,759	15,641
Juab	6,852	18,976
Kane	6,852	18,976
Millard	6,852	18,976
Morgan	6,057	15,454
Piute	6,852	18,976
Rich	6,493	15,134
Salt Lake	5,884	16,949
San Juan	6,852	18,976
Sanpete	6,852	18,976
Sevier	6,852	18,976
Summit	5,884	16,949
Tooele	5,884	16,949
Uintah	6,852	18,976
Utah	5,501	14,403
Wasatch	5,884	16,949
Washington	7,759	15,641
Wayne	6,852	18,976
Weber	6,057	15,454

### Vermont

County	Employee-Only	Dependent, Family, etc.
All	6,273	17,080

### Virginia

County	Employee-Only	Dependent, Family, etc.
Accomack	5,352	15,557
Albemarle	4,993	13,641
Alexandria City	6,186	18,884
Alleghany	5,352	15,557
Amelia	5,738	16,253
Amherst	5,076	14,621
Appomattox	5,076	14,621
Arlington	6,186	18,884
Augusta	5,352	15,557
Bath	5,352	15,557
Bedford	5,076	14,621
Bedford City	5,076	14,621
Bland	5,352	15,557
Botetourt	5,453	17,326
Bristol City	6,072	14,350
Brunswick	5,352	15,557
Buchanan	5,352	15,557
Buckingham	5,352	15,557
Buena Vista City	5,352	15,557
Campbell	5,076	14,621
Caroline	5,738	16,253
Carroll	5,352	15,557
Charles City	5,738	16,253
Charlotte	5,352	15,557
Charlottesville City	4,993	13,641
Chesapeake City	6,079	16,597
Chesterfield	5,738	16,253
Clarke	6,186	18,884
Colonial Heights City	5,738	16,253
Covington City	5,352	15,557
Craig	5,453	17,326
Culpeper	5,352	15,557
Cumberland	5,738	16,253
Danville City	6,612	14,908
Dickenson	5,352	15,557
Dinwiddie	5,738	16,253
Emporia City	5,352	15,557
Essex	5,352	15,557
Fairfax	6,186	18,884
Fairfax City	6,186	18,884
Falls Church City	6,186	18,884
Fauquier	6,186	18,884
Floyd	5,352	15,557
Fluvanna	4,993	13,641
Franklin	5,453	17,326
Franklin City	5,352	15,557
Frederick	5,238	14,279
Fredericksburg City	6,186	18,884
Galax City	5,352	15,557
Giles	5,548	15,322

Gloucester	6,079	16,597
Goochland	5,738	16,253
Grayson	5,352	15,557
Greene	4,993	13,641
Greensville	5,352	15,557
Halifax	5,352	15,557
Hampton City	6,079	16,597
Hanover	5,738	16,253
Harrisonburg City	4,560	14,559
Henrico	5,738	16,253
Henry	5,352	15,557
Highland	5,352	15,557
Hopewell City	5,738	16,253
Isle of Wight	6,079	16,597
James City	6,079	16,597
King and Queen	5,738	16,253
King George	5,352	15,557
King William	5,738	16,253
Lancaster	5,352	15,557
Lee	5,352	15,557
Lexington City	5,352	15,557
Loudoun	6,186	18,884
Louisa	5,738	16,253
Lunenburg	5,352	15,557
Lynchburg City	5,076	14,621
Madison	5,352	15,557
Manassas City	6,186	18,884
Manassas Park City	6,186	18,884
Martinsville City	5,352	15,557
Mathews	6,079	16,597
Mecklenburg	5,352	15,557
Middlesex	5,352	15,557
Montgomery	5,548	15,322
Nelson	4,993	13,641
New Kent	5,738	16,253
Newport News City	6,079	16,597
Norfolk City	6,079	16,597
Northampton	5,352	15,557
Northumberland	5,352	15,557
Norton City	5,352	15,557
Nottoway	5,352	15,557
Orange	5,352	15,557
Page	5,352	15,557
Patrick	5,352	15,557
Petersburg City	5,738	16,253
Pittsylvania	6,612	14,908
Poquoson	6,079	16,597
Portsmouth City	6,079	16,597
Powhatan	5,738	16,253
Prince Edward	5,352	15,557
Prince George	5,738	16,253
Prince William	6,186	18,884
Pulaski	5,548	15,322

Radford City	5,548	15,322
Rappahannock	5,352	15,557
Richmond	5,352	15,557
Richmond City	5,738	16,253
Roanoke	5,453	17,326
Roanoke City	5,453	17,326
Rockbridge	5,352	15,557
Rockingham	4,560	14,559
Russell	5,352	15,557
Salem City	5,453	17,326
Scott	6,072	14,350
Shenandoah	5,352	15,557
Smyth	5,352	15,557
Southampton	5,352	15,557
Spotsylvania	6,186	18,884
Stafford	6,186	18,884
Staunton City	5,352	15,557
Suffolk City	6,079	16,597
Surry	6,079	16,597
Sussex	5,738	16,253
Tazewell	5,352	15,557
Virginia Beach City	6,079	16,597
Warren	6,186	18,884
Washington	6,072	14,350
Waynesboro City	5,352	15,557
Westmoreland	5,352	15,557
Williamsburg City	6,079	16,597
Winchester City	5,238	14,279
Wise	5,352	15,557
Wythe	5,352	15,557
York	6,079	16,597

### Washington

County	Employee-Only	Dependent, Family, etc.
Adams	6,107	14,438
Asotin	6,107	14,438
Benton	6,107	14,438
Chelan	6,107	14,438
Clallam	6,005	13,946
Clark	6,381	17,446
Columbia	6,107	14,438
Cowlitz	6,005	13,946
Douglas	6,107	14,438
Ferry	5,353	12,931
Franklin	6,107	14,438
Garfield	6,107	14,438
Grant	6,107	14,438
Grays Harbor	6,005	13,946
Island	6,005	13,946
Jefferson	6,005	13,946
King	6,158	15,076
Kitsap	6,005	13,946

Kittitas	6,107	14,438
Klickitat	6,381	17,446
Lewis	6,005	13,946
Lincoln	5,353	12,931
Mason	6,005	13,946
Okanogan	6,107	14,438
Pacific	6,005	13,946
Pend Oreille	5,353	12,931
Pierce	6,005	13,946
San Juan	6,005	13,946
Skagit	6,005	13,946
Skamania	6,381	17,446
Snohomish	6,005	13,946
Spokane	5,353	12,931
Stevens	5,353	12,931
Thurston	6,005	13,946
Wahkiakum	6,005	13,946
Walla Walla	6,107	14,438
Whatcom	6,005	13,946
Whitman	6,107	14,438
Yakima	6,107	14,438

### West Virginia

County	Employee-Only	Dependent, Family, etc.
Barbour	7,045	16,359
Berkeley	5,736	15,883
Boone	6,549	18,623
Braxton	7,267	20,572
Brooke	6,120	17,672
Cabell	6,661	18,411
Calhoun	7,267	20,572
Clay	7,267	20,572
Doddridge	6,706	17,518
Fayette	7,267	20,572
Gilmer	6,706	17,518
Grant	6,042	16,639
Greenbrier	7,267	20,572
Hampshire	6,042	16,639
Hancock	6,120	17,672
Hardy	6,042	16,639
Harrison	7,045	16,359
Jackson	7,802	17,032
Jefferson	5,736	15,883
Kanawha	7,063	17,554
Lewis	6,706	17,518
Lincoln	6,549	18,623
Logan	6,549	18,623
Marion	6,706	17,518
Marshall	6,120	17,672
Mason	6,661	18,411
McDowell	6,549	18,623
Mercer	6,576	19,408

Mineral	6,042	16,639
Mingo	6,549	18,623
Monongalia	6,706	17,518
Monroe	6,576	19,408
Morgan	6,042	16,639
Nicholas	7,267	20,572
Ohio	6,120	17,672
Pendleton	6,042	16,639
Pleasants	7,802	17,032
Pocahontas	7,045	16,359
Preston	7,045	16,359
Putnam	6,661	18,411
Raleigh	6,576	19,408
Randolph	7,045	16,359
Ritchie	7,802	17,032
Roane	7,267	20,572
Summers	6,576	19,408
Taylor	7,045	16,359
Tucker	7,045	16,359
Tyler	7,802	17,032
Upshur	7,045	16,359
Wayne	6,661	18,411
Webster	7,045	16,359
Wetzel	6,706	17,518
Wirt	7,802	17,032
Wood	7,802	17,032
Wyoming	6,549	18,623

### Wisconsin

County	Employee-Only	Dependent, Family, etc.
Adams	5,411	17,199
Ashland	5,565	17,203
Barron	7,523	17,880
Bayfield	5,565	17,203
Brown	5,633	17,379
Buffalo	6,593	19,611
Burnett	5,565	17,203
Calumet	5,941	18,101
Chippewa	7,551	19,809
Clark	7,523	17,880
Columbia	6,379	20,614
Crawford	6,339	18,766
Dane	5,538	17,578

Dodge	5,941	18,101
Door	5,633	17,379
Douglas	5,565	17,203
Dunn	7,551	19,809
Eau Claire	7,551	19,809
Florence	6,621	17,777
Fond du Lac	5,941	18,101
Forest	6,621	17,777
Grant	6,339	18,766
Green	6,379	20,614
Green Lake	5,411	17,199
Iowa	6,339	18,766
Iron	6,621	17,777
Jackson	6,593	19,611
Jefferson	6,379	20,614
Juneau	5,411	17,199
Kenosha	5,996	19,952
Kewaunee	5,633	17,379
La Crosse	6,593	19,611
Lafayette	6,339	18,766
Langlade	6,621	17,777
Lincoln	6,812	17,511
Manitowoc	5,633	17,379
Marathon	6,812	17,511
Marinette	5,633	17,379
Marquette	5,411	17,199
Menomonee	5,633	17,379
Milwaukee	6,233	19,579
Monroe	6,593	19,611
Oconto	5,633	17,379
Oneida	6,621	17,777
Outagamie	5,941	18,101
Ozaukee	6,208	17,268
Pepin	7,551	19,809
Pierce	5,901	16,564
Polk	5,901	16,564
Portage	6,812	17,511
Price	7,523	17,880
Racine	5,996	19,952
Richland	5,411	17,199
Rock	6,379	20,614
Rusk	7,523	17,880
Sauk	5,411	17,199

Sawyer	5,565	17,203
Shawano	5,633	17,379
Sheboygan	5,941	18,101
St. Croix	5,901	16,564
Taylor	7,523	17,880
Trempealeau	6,593	19,611
Vernon	6,339	18,766
Vilas	6,621	17,777
Walworth	6,379	20,614
Washburn	5,565	17,203
Washington	6,208	17,268
Waukesha	6,208	17,268
Waupaca	5,941	18,101
Waushara	5,941	18,101
Winnebago	5,941	18,101
Wood	6,812	17,511

### Wyoming

County	Employee-Only	Dependent, Family, etc.
Albany	7,563	17,018
Big Horn	7,563	17,018
Campbell	7,563	17,018
Carbon	7,563	17,018
Converse	7,563	17,018
Crook	7,563	17,018
Fremont	7,563	17,018
Goshen	7,563	17,018
Hot Springs	7,563	17,018
Johnson	7,563	17,018
Laramie	7,419	16,680
Lincoln	7,563	17,018
Natrona	7,028	17,105
Niobrara	7,563	17,018
Park	7,563	17,018
Platte	7,563	17,018
Sheridan	7,563	17,018
Sublette	7,563	17,018
Sweetwater	7,563	17,018
Teton	7,563	17,018
Uinta	7,563	17,018
Washakie	7,563	17,018
Weston	7,563	17,018