



# 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 [IRS.gov/Form8941](https://www.irs.gov/Form8941).

### Reminders

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

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

## General Instructions

### Purpose of Form

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



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

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

tax under section 1381 may be able to claim the credit as a general business credit, as discussed next.

For **all other eligible small employers**, the maximum credit is 50% of premiums paid and can be taken against both regular and alternative minimum tax. The credit is claimed as part of the general business credit on Form 3800.



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

### Eligible Small Employers

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

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

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

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

**2. You had fewer than 25 full-time equivalent employees (FTEs) for the tax year.** You may be able to meet this requirement even if you had 25 or more employees. For example, an employer with 48 employees that are each half-time employees has 24 FTEs and can claim the credit. For details, see Worksheets 1 and 2.



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

**3. You paid average annual wages for the tax year of less than \$56,000 per FTE.** For details, see Worksheets 1 and 3.



*If you had more than 10 FTEs **and** average annual wages of more than \$27,000, the FTE and average annual wage limitations (discussed later) will separately reduce your credit. This may reduce your credit to zero even if you had fewer than 25 FTEs and average annual wages of less than \$56,000.*

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

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

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



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

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

## Credit Period

For tax years beginning after 2013, the credit period during which the credit can be claimed is a 2-consecutive-tax-year period beginning with the first tax year in which:

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

## Employer Premiums Paid

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

**State premium subsidy or tax credit.** If you're entitled to a state tax credit or a state premium subsidy paid directly to you for premiums you paid, don't reduce the amount you paid by the credit or subsidy amount. Also, if a state pays a premium subsidy directly to your insurance provider, treat the subsidy amount as an amount you paid for employee health insurance coverage.

**Wellness programs.** A wellness program is generally an insurance program of health promotion or disease prevention. If you pay part or all of the cost of an employee's participation in a wellness program, treat the amount you paid toward the employee's participation as an amount you paid for employee health insurance coverage.

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

**Dependent coverage.** Dependent coverage is generally coverage offered separately to an individual who is or may become eligible for coverage under the terms of a group health plan because of a relationship to a participant-employee, whether or not a dependent of the participant-employee. Dependent coverage doesn't include coverage, such as family coverage, which includes coverage of the participant-employee. If you pay part or all of the cost of an employee's dependent coverage, use the amount you paid to figure your employer premiums paid.

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

**Example 3.** You offer health insurance coverage to employees under a qualifying arrangement that requires you to pay 60% of the premium cost for employee-only coverage for each employee enrolled in any health insurance coverage you provide to employees. The total premium for each employee enrolled in employee-only coverage is \$5,200 per year or \$100 ( $\$5,200 \div 52$ ) for each weekly payday. The total premium for each employee enrolled in family coverage is \$13,000 per year or \$250 ( $\$13,000 \div 52$ ) for each weekly payday.

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

cost of each employee enrolled in family coverage and withhold the remaining \$190 from the employee's paycheck to obtain the \$250 total weekly premium.

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

## Health Insurance Coverage

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



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



*Employer premiums paid for health insurance coverage can be counted in figuring the credit only if the premiums are paid under a qualifying arrangement.*

## Qualifying Arrangement

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

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

**State or local law.** You will be treated as satisfying the uniform percentage requirement if your failure to otherwise satisfy the requirement was solely attributable to additional contributions you made to certain employees to comply with state or local law.

**Wellness program.** If a plan of an employer provides a wellness program, for purposes of meeting the uniform percentage requirement, the following applies. Any additional amount of the employer contribution attributable to an employee's participation in the wellness program over the employer contribution with respect to an employee that doesn't participate in the wellness program isn't considered in calculating the uniform percentage

requirement. This is true whether the difference is due to a discount for participation or a surcharge for nonparticipation. The employer contribution for employees who don't participate in the wellness program must be at least 50% of the premium (including any premium surcharge for nonparticipation). However, for purposes of figuring the credit, the employer contributions are taken into account, including those contributions attributable to an employee's participation in a wellness program.

**Tobacco surcharge.** Any additional amount you or your employee pay to cover a tobacco surcharge isn't taken into account in figuring the uniform percentage requirement. Amounts you or your employee pay to cover a tobacco surcharge aren't considered premiums paid for health insurance coverage when figuring this credit.

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

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

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

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

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

**Arrangements with list billing and other tiers of coverage.** An arrangement that requires you to pay a separate premium for each employee based on age or other factors (list billing) that provides other tiers of

coverage can be a qualifying arrangement even if it requires you to pay a uniform percentage that is less than 50% of the premium cost for some employees. It is a qualifying arrangement (assuming employee-only coverage is the least expensive tier of coverage) if it requires you to pay each of the following amounts if you make the relevant tier of coverage available.

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

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

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

**State subsidies and credits.** For this purpose, if you're entitled to a state tax credit or a state premium subsidy paid directly to you for premiums you paid, don't reduce the amount you paid by the credit or subsidy amount. Also, if a state pays a premium subsidy directly to your insurance provider, treat the subsidy amount as an amount you paid for employee health insurance coverage.

## State Premium Subsidy and Tax Credit Limitation

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

Although a state tax credit or premium subsidy paid directly to you doesn't reduce the amount of your

employer premiums paid, and although a state premium subsidy paid directly to an insurance provider is treated as an employer premium you paid, the amount of your credit can't be more than your net premium payments.

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

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

The credit for tax-exempt eligible small employers can't exceed the amount of certain payroll taxes. For tax years beginning in 2020, 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 2020.
- Medicare taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2020.
- Medicare taxes the tax-exempt employer was required to pay for calendar year 2020.

## Premium Deduction Reduced

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

## More Information

For more information about this credit, see the following.

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

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## Specific Instructions

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

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

- Use Worksheets 1, 2, and 3 to figure the amounts to report on lines 1, 2, and 3 of Form 8941.
- Use Worksheet 4 to figure the amounts to report on lines 4, 5, and 13 of Form 8941.
- Use Worksheets 5, 6, and 7 to figure the amounts to report on lines 8, 9, and 14 of Form 8941.

## Line A

Answer "Yes" if one of the following applies.

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

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

If you answer “No,” don’t file Form 8941 unless you’re filing it for a partnership, S corporation, cooperative, estate, trust, or tax-exempt eligible small employer that received from another entity a credit that must be reported on line 15. For more information, see the instructions for line 15.

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

**Exception for eligible small employers in certain counties.** For calendar year 2020, SHOP Marketplaces in certain counties across the United States didn’t have qualified health plans available for employers to offer to employees. However, relief is available, which allows eligible small employers with a principal business address in those counties to claim the credit for 2020 if they properly claimed the credit under section 45R for all or part of 2019. For details, see Notice 2018-27, 2018-20, I.R.B. 580, available at [IRS.gov/irb/2018-20\\_IRB#NOT-2018-27](https://www.irs.gov/irb/2018-20_IRB#NOT-2018-27).

**TIP** To see whether a particular county has coverage available through a SHOP Exchange for 2020 and beyond, go to [Healthcare.gov/small-business](https://www.healthcare.gov/small-business) and enter “plans and prices” in the search box.

## Line C

Answer “Yes” if a tax return you (or any predecessor) filed for a tax year beginning in 2014, 2015, 2016, 2017, or 2018 included a Form 8941 with line A checked “Yes” and line 12 showing a positive amount. For more information, see [Credit Period](#), earlier.

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

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

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

(a) Individuals Considered Employees	(b) Employee Hours of Service	(c) Employee Wages Paid
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
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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 isn't an S corporation.
- A person who owns more than 5% of the capital or profits interest in any other business that isn't a corporation.
- Family members or a member of the household who isn't a family member but qualifies as a dependent on the individual income tax return of a person listed above. Family members include a child (or descendant of a child), a sibling or step-sibling, a parent (or ancestor of a parent), a step-parent, a niece or nephew, an aunt or uncle, or a son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law. A spouse of any owner or family member listed above is also considered a family member for this purpose.

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

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

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

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

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

**Household and other nonbusiness employees.** Household employees and other employees who aren't performing services in your trade or business are considered employees if they otherwise qualify, as

discussed above. A sole proprietor must include both business and nonbusiness employees to determine FTEs, average annual wages, and premiums paid.

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

## Column (b), Employee Hours of Service

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

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

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

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

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

**Days-worked equivalency method.** Use a days-worked equivalency whereby the employee is credited with 8 hours of service for each day for which the employee would be required to be credited with at least 1 hour of service under the rules described above.

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

## Column (c), Employee Wages Paid



*Complete Worksheet 2 before you complete column (c) of Worksheet 1. **Do not** complete column (c) if Worksheet 2, line 3, is 25 or more.*

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

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

## 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 isn't a whole number (0, 1, 2, etc.), <b>generally round the result down</b> to the next lowest whole number. For example, round 2.99 down to 2. However, if the result is less than one, enter 1. Report this number on Form 8941, line 2 . . .	3. _____

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

Your credit is reduced if you paid average annual wages of more than \$27,000 for the tax year. If you paid average annual wages of \$56,000 or more for the tax year, your credit is reduced to zero.

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

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

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

(a) Enrolled Individuals Considered Employees	(b) Employer Premiums Paid	(c) Adjusted Average Premiums	(d) Enrolled Employee Hours of Service
1.			
2.			
3.			
4.			
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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've been paid if individuals considered employees were enrolled in a plan with a premium equal to the average premium for the small group market in the rating area in which the employee enrolls for coverage.

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

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

To find the average premium for the small group market in a rating area for tax years beginning in 2020, see the average premium tables at the end of these instructions. Family coverage includes any coverage other than employee-only coverage.

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

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

You have an employee enrolled in employee-only coverage who enrolled for coverage in your local rating area. The applicable employee-only average premium amount for the rating area is \$4,940 or \$95 ( $\$4,940 \div 52$ ) for each weekly payday. The amount you would've paid toward this employee's health insurance coverage based on the average premiums is \$57 (60% of \$95) each payday.

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

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

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



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

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

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

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

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

- |  |          |
|--|----------|
| 1. Enter the amount from Form 8941, line 8 . . . . .   | 1. _____ |
| 2. Enter the amount from Form 8941, line 7 . . . . .   | 2. _____ |
| 3. Enter the amount from Form 8941, line 3 . . . . .   | 3. _____ |
| 4. Subtract \$27,600 from line 3 . . . . .   | 4. _____ |
| 5. Divide line 4 by \$27,600. Enter the result as a decimal (rounded to at least 3 places) . . . . . | 5. _____ |
| 6. Multiply line 2 by line 5 . . . . .   | 6. _____ |
| 7. Subtract line 6 from line 1. Report this amount on Form 8941, line 9 . . . . .                    | 7. _____ |

## Line 10

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



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

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

### Line 15

Enter any credit for small employer health insurance premiums from:

- Schedule K-1 (Form 1065), box 15 (code P);
- Schedule K-1 (Form 1120-S), box 13 (code P);
- Schedule K-1 (Form 1041), box 13 (code G); and
- Form 1099-PATR, Taxable Distributions Received From Cooperatives, box 12, or other notice of credit allocation.

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

### Line 17

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

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

If the cooperative is subject to the passive activity rules, include on line 15 any credit for small employer health insurance premiums from passive activities disallowed for prior years and carried forward to this year. Complete Form 8810, Corporate Passive Activity Loss and Credit Limitations, to determine the allowed credit that must be allocated to patrons. For details, see the Instructions for Form 8810.

**Estates and trusts.** Allocate the credit on line 16 between the estate or trust and the beneficiaries in the same proportion as income was allocated and enter the beneficiaries' share on line 17.

If the estate or trust is subject to the passive activity rules, include on line 15 any credit for small employer health insurance premiums from passive activities disallowed for prior years and carried forward to this year. Complete Form 8582-CR, Passive Activity Credit Limitations, to determine the allowed credit that must be allocated between the estate or trust and the beneficiaries. For details, see the Instructions for Form 8582-CR.

### Line 19

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

- Federal income taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2020.
- Medicare taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2020.
- Medicare taxes the tax-exempt employer was required to pay for calendar year 2020.

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

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

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual and business taxpayers filing this form is approved under OMB control number 1545-0074 and 1545-0123 and is included in the estimates shown in the instructions for their individual and business income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping . . . . .	8 hr., 8 min.
Learning about the law or the form . . . . .	1 hr., 2 min.
Preparing and sending the form to the IRS . . . . .	2 hr., 5 min.

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

## 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 2020.

### Alabama

County	Employee-Only	Dependent, Family, etc.
Autauga	7,502	19,230
Baldwin	6,364	17,134
Barbour	6,364	17,134
Bibb	6,653	18,914
Blount	6,653	18,914
Bullock	6,364	17,134
Butler	6,364	17,134
Calhoun	6,836	18,615
Chambers	6,364	17,134
Cherokee	6,364	17,134
Chilton	6,653	18,914
Choctaw	6,364	17,134
Clarke	6,364	17,134
Clay	6,364	17,134
Cleburne	6,364	17,134
Coffee	6,364	17,134
Colbert	8,654	19,748
Conecuh	6,364	17,134
Coosa	6,364	17,134
Covington	6,364	17,134
Crenshaw	6,364	17,134
Cullman	6,364	17,134
Dale	6,364	17,134
Dallas	6,364	17,134
DeKalb	6,364	17,134
Elmore	7,502	19,230
Escambia	6,364	17,134
Etowah	6,447	18,794
Fayette	6,364	17,134
Franklin	6,364	17,134
Geneva	6,455	17,196
Greene	7,603	18,629
Hale	7,603	18,629
Henry	6,455	17,196
Houston	6,455	17,196
Jackson	6,364	17,134
Jefferson	6,653	18,914
Lamar	6,364	17,134
Lauderdale	8,654	19,748
Lawrence	7,893	19,596
Lee	6,298	15,915

Limestone	6,480	19,585
Lowndes	7,502	19,230
Macon	6,364	17,134
Madison	6,480	19,585
Marengo	6,364	17,134
Marion	6,364	17,134
Marshall	6,364	17,134
Mobile	7,238	18,375
Monroe	6,364	17,134
Montgomery	7,502	19,230
Morgan	7,893	19,596
Perry	6,364	17,134
Pickens	6,364	17,134
Pike	6,364	17,134
Randolph	6,364	17,134
Russell	7,136	18,051
Shelby	6,653	18,914
St. Clair	6,653	18,914
Sumter	6,364	17,134
Talladega	6,364	17,134
Tallapoosa	6,364	17,134
Tuscaloosa	7,603	18,629
Walker	6,653	18,914
Washington	6,364	17,134
Wilcox	6,364	17,134
Winston	6,364	17,134

### Alaska

County	Employee-Only	Dependent, Family, etc.
Aleutians East	12,011	27,855
Aleutians West	12,011	27,855
Anchorage	11,303	28,132
Bethel	11,303	28,132
Bristol Bay	12,011	27,855
Denali	12,011	27,855
Dillingham	11,303	28,132
Fairbanks North Star	12,011	27,855
Haines	11,771	28,003
Hoonah-Angoon	11,771	28,003
Juneau	11,771	28,003
Kenai Peninsula	12,011	27,855
Ketchikan Gateway	11,771	28,003
Kodiak Island	12,011	27,855
Lake and Peninsula	12,011	27,855
Matanuska Susitna	12,011	27,855
Nome	12,011	27,855
North Slope	12,011	27,855
Northwest Arctic	12,011	27,855

Petersburg	11,771	28,003
Prince of Wales-Hyder	11,771	28,003
Sitka	11,771	28,003
Skagway	11,771	28,003
Southeast Fairbanks	12,011	27,855
Valdez Cordova	11,303	28,132
Wade Hampton	12,011	27,855
Wrangell City and Borough	11,771	28,003
Yakutat	12,011	27,855
Yukon Koyukuk	12,011	27,855

### Arizona

County	Employee-Only	Dependent, Family, etc.
Apache	6,048	17,726
Cochise	6,445	17,906
Coconino	6,048	17,726
Gila	6,572	17,498
Graham	6,445	17,906
Greenlee	6,445	17,906
La Paz	7,570	19,901
Maricopa	5,993	17,317
Mohave	6,048	17,726
Navajo	6,048	17,726
Pima	5,732	17,791
Pinal	6,572	17,498
Santa Cruz	5,732	17,791
Yavapai	5,662	18,780
Yuma	7,570	19,901

### Arkansas

County	Employee-Only	Dependent, Family, etc.
Arkansas	6,450	16,114
Ashley	6,450	16,114
Baxter	6,120	17,714
Benton	6,120	17,714
Boone	6,120	17,714
Bradley	6,450	16,114
Calhoun	6,538	22,348
Carroll	6,120	17,714
Chicot	6,450	16,114
Clark	5,127	17,075
Clay	6,209	19,137
Cleburne	5,886	16,588
Cleveland	6,450	16,114
Columbia	6,538	22,348
Conway	5,886	16,588

Craighead	6,209	19,137
Crawford	6,021	18,584
Crittenden	6,209	19,137
Cross	6,209	19,137
Dallas	6,450	16,114
Desha	6,450	16,114
Drew	6,450	16,114
Faulkner	5,886	16,588
Franklin	6,021	18,584
Fulton	6,209	19,137
Garland	5,127	17,075
Grant	5,886	16,588
Greene	6,209	19,137
Hempstead	6,538	22,348
Hot Spring	5,127	17,075
Howard	6,538	22,348
Independence	6,209	19,137
Izard	6,209	19,137
Jackson	6,209	19,137
Jefferson	6,450	16,114
Johnson	6,021	18,584
Lafayette	6,538	22,348
Lawrence	6,209	19,137
Lee	6,450	16,114
Lincoln	6,450	16,114
Little River	6,538	22,348
Logan	6,021	18,584
Lonoke	5,886	16,588
Madison	6,120	17,714
Marion	6,120	17,714
Miller	6,538	22,348
Mississippi	6,209	19,137
Monroe	6,450	16,114
Montgomery	5,127	17,075
Nevada	6,538	22,348
Newton	6,120	17,714
Quachita	6,538	22,348
Perry	5,886	16,588
Phillips	6,450	16,114
Pike	5,127	17,075
Poinsett	6,209	19,137
Polk	6,021	18,584
Pope	5,886	16,588
Prairie	5,886	16,588
Pulaski	5,886	16,588
Randolph	6,209	19,137
Saline	5,886	16,588
Scott	6,021	18,584
Searcy	6,120	17,714
Sebastian	6,021	18,584
Sevier	6,538	22,348
Sharp	6,209	19,137
St. Francis	6,209	19,137

Stone	6,209	19,137
Union	6,538	22,348
Van Buren	5,886	16,588
Washington	6,120	17,714
White	5,886	16,588
Woodruff	6,209	19,137
Yell	5,886	16,588

### California

County	Employee-Only	Dependent, Family, etc.
Alameda	7,649	22,491
Alpine	7,436	18,868
Amador	7,436	18,868
Butte	7,436	18,868
Calaveras	7,436	18,868
Colusa	7,436	18,868
Contra Costa	8,093	22,307
Del Norte	7,436	18,868
El Dorado	6,881	20,484
Fresno	6,633	22,121
Glenn	7,436	18,868
Humboldt	7,436	18,868
Imperial	6,376	18,072
Inyo	6,376	18,072
Kern	7,202	18,566
Kings	6,633	22,121
Lake	7,436	18,868
Lassen	7,436	18,868
Los Angeles	7,135	21,647
Madera	6,633	22,121
Marin	7,057	19,020
Mariposa	7,778	20,227
Mendocino	7,436	18,868
Merced	7,778	20,227
Modoc	7,436	18,868
Mono	6,376	18,072
Monterey	7,301	19,546
Napa	7,057	19,020
Nevada	7,436	18,868
Orange	7,256	23,118
Placer	6,881	20,484
Plumas	7,436	18,868
Riverside	7,232	19,737
Sacramento	6,881	20,484
San Benito	7,301	19,546
San Bernardino	7,232	19,737
San Diego	6,411	18,778
San Francisco	7,867	25,686
San Joaquin	7,778	20,227
San Luis Obispo	7,193	20,308
San Mateo	9,354	25,434
Santa Barbara	7,193	20,308

Santa Clara	8,304	24,507
Santa Cruz	7,301	19,546
Shasta	7,436	18,868
Sierra	7,436	18,868
Siskiyou	7,436	18,868
Solano	7,057	19,020
Sonoma	7,057	19,020
Stanislaus	7,778	20,227
Sutter	7,436	18,868
Tehama	7,436	18,868
Trinity	7,436	18,868
Tulare	7,778	20,227
Tuolumne	7,436	18,868
Ventura	7,193	20,308
Yolo	6,881	20,484
Yuba	7,436	18,868

### Colorado

County	Employee-Only	Dependent, Family, etc.
Adams	6,490	19,791
Alamosa	8,108	20,892
Arapahoe	6,490	19,791
Archuleta	7,782	22,728
Baca	8,108	20,892
Bent	8,108	20,892
Boulder	5,932	20,656
Broomfield	6,490	19,791
Chaffee	8,108	20,892
Cheyenne	8,108	20,892
Clear Creek	6,490	19,791
Conejos	8,108	20,892
Costilla	8,108	20,892
Crowley	8,108	20,892
Custer	8,108	20,892
Delta	7,782	22,728
Denver	6,490	19,791
Dolores	7,782	22,728
Douglas	6,490	19,791
Eagle	7,401	22,402
El Paso	6,109	19,408
Elbert	6,490	19,791
Fremont	8,108	20,892
Garfield	7,401	22,402
Gilpin	6,490	19,791
Grand	7,782	22,728
Gunnison	7,782	22,728
Hinsdale	7,782	22,728
Huerfano	8,108	20,892
Jackson	7,782	22,728
Jefferson	6,490	19,791
Kiowa	8,108	20,892
Kit Carson	8,108	20,892

La Plata	7,782	22,728
Lake	7,782	22,728
Larimer	7,842	17,707
Las Animas	8,108	20,892
Lincoln	8,108	20,892
Logan	6,452	19,153
Mesa	6,247	18,275
Mineral	8,108	20,892
Moffat	7,782	22,728
Montezuma	7,782	22,728
Montrose	7,782	22,728
Morgan	6,452	19,153
Otero	8,108	20,892
Ouray	7,782	22,728
Park	6,490	19,791
Phillips	6,452	19,153
Pitkin	7,401	22,402
Prowers	8,108	20,892
Pueblo	6,909	18,542
Rio Blanco	7,782	22,728
Rio Grande	8,108	20,892
Routt	7,782	22,728
Saguache	8,108	20,892
San Juan	7,782	22,728
San Miguel	7,782	22,728
Sedgwick	6,452	19,153
Summit	7,401	22,402
Teller	6,109	19,408
Washington	6,452	19,153
Weld	6,519	20,915
Yuma	6,452	19,153

### Connecticut

County	Employee-Only	Dependent, Family, etc.
Fairfield	8,215	22,318
Hartford	7,690	20,581
Litchfield	7,478	22,054
Middlesex	8,289	21,538
New Haven	8,748	21,530
New London	6,262	16,977
Tolland	7,379	15,494
Windham	8,445	27,550

### Delaware

County	Employee-Only	Dependent, Family, etc.
All	8,444	23,587

### District of Columbia

County	Employee-Only	Dependent, Family, etc.
All	7,071	22,894

### Florida

County	Employee-Only	Dependent, Family, etc.
Alachua	8,141	20,991
Baker	7,456	20,822
Bay	7,014	19,289
Bradford	7,019	20,950
Brevard	7,746	21,890
Broward	7,291	20,593
Calhoun	7,197	20,787
Charlotte	8,184	23,859
Citrus	7,199	19,641
Clay	6,623	20,828
Collier	6,543	20,510
Columbia	7,858	22,655
DeSoto	7,292	21,687
Dixie	7,073	19,151
Duval	7,059	20,947
Escambia	7,575	19,577
Flagler	7,911	21,062
Franklin	7,209	22,002
Gadsden	6,968	20,814
Gilchrist	6,775	20,814
Glades	7,542	23,373
Gulf	8,044	22,150
Hamilton	7,132	20,720
Hardee	7,067	18,671
Hendry	8,068	23,309
Hernando	7,636	21,653
Highlands	7,693	23,786
Hillsborough	6,699	20,406
Holmes	7,262	20,832
Indian River	6,943	19,312
Jackson	6,718	18,756
Jefferson	7,826	20,388
Lafayette	7,206	19,409
Lake	8,231	22,177
Lee	7,413	22,034
Leon	8,289	23,046
Levy	7,075	21,653
Liberty	7,211	21,544
Madison	7,995	21,842
Manatee	7,419	20,547
Marion	6,342	18,693
Martin	7,619	22,929
Miami-Dade	7,671	23,473
Monroe	8,165	23,652
Nassau	7,901	18,734
Okaloosa	7,623	27,260
Okeechobee	8,056	22,815
Orange	6,830	19,653
Osceola	8,112	22,721
Palm Beach	8,029	23,416

Pasco	7,366	19,962
Pinellas	7,005	22,139
Polk	6,725	20,680
Putnam	7,340	21,416
Santa Rosa	6,952	18,849
Sarasota	6,807	18,517
Seminole	7,594	18,876
St. Johns	8,328	24,303
St. Lucie	7,232	19,964
Sumter	7,459	22,769
Suwannee	6,687	20,690
Taylor	8,290	22,921
Union	7,237	21,396
Volusia	7,427	20,111
Wakulla	6,944	21,188
Walton	7,307	19,391
Washington	7,346	21,567

### Georgia

County	Employee-Only	Dependent, Family, etc.
Appling	8,036	19,774
Atkinson	7,013	19,504
Bacon	5,784	17,208
Baker	7,132	20,481
Baldwin	7,411	19,588
Banks	7,658	19,049
Barrow	7,359	18,509
Bartow	6,646	19,111
Ben Hill	7,286	20,627
Berrien	7,286	20,627
Bibb	6,078	17,514
Bleckley	6,078	17,514
Brantley	5,784	17,208
Brooks	7,286	20,627
Bryan	8,036	19,774
Bulloch	8,036	19,774
Burke	6,803	18,522
Butts	6,646	19,111
Calhoun	7,132	20,481
Camden	5,784	17,208
Candler	8,036	19,774
Carroll	6,646	19,857
Catoosa	6,536	18,934
Charlton	5,784	17,208
Chatham	8,036	19,774
Chattahoochee	5,900	18,654
Chattooga	7,357	18,983
Cherokee	6,646	19,111
Clarke	7,359	18,509
Clay	7,132	20,481
Clayton	6,646	19,111
Clinch	7,286	20,627

Cobb	6,646	19,111
Coffee	7,013	19,504
Colquitt	7,286	20,627
Columbia	6,803	18,522
Cook	7,286	20,627
Coweta	6,646	19,111
Crawford	6,078	17,514
Crisp	7,132	20,481
Dade	6,536	18,934
Dawson	7,658	19,049
Decatur	7,286	20,627
DeKalb	6,646	19,111
Dodge	6,078	17,514
Dooly	6,078	17,514
Dougherty	7,132	20,481
Douglas	6,646	19,111
Early	7,286	20,627
Echols	7,286	20,627
Effingham	8,036	19,774
Elbert	7,359	18,509
Emanuel	6,803	18,522
Evans	8,036	19,774
Fannin	6,991	18,208
Fayette	6,646	19,111
Floyd	7,357	18,983
Forsyth	6,646	19,111
Franklin	7,658	19,049
Fulton	6,646	19,111
Gilmer	7,357	18,983
GlascocK	6,803	18,522
Glynn	5,784	17,208
Gordon	7,357	18,983
Grady	7,286	20,627
Greene	7,359	18,509
Gwinnett	6,646	19,111
Habersham	7,658	19,049
Hall	7,658	19,049
Hancock	7,411	19,588
Haralson	6,646	19,857
Harris	5,900	18,654
Hart	7,658	19,049
Heard	6,646	19,857
Henry	6,646	19,111
Houston	6,078	17,514
Irwin	7,286	20,627
Jackson	7,359	18,509
Jasper	6,646	19,111
Jeff Davis	7,013	19,504
Jefferson	6,803	18,522
Jenkins	6,803	18,522
Johnson	7,013	19,504
Jones	6,078	17,514
Lamar	6,646	19,111

Lanier	7,286	20,627
Laurens	7,013	19,504
Lee	7,132	20,481
Liberty	8,036	19,774
Lincoln	6,803	18,522
Long	8,036	19,774
Lowndes	7,286	20,627
Lumpkin	7,658	19,049
Macon	5,900	18,654
Madison	7,359	18,509
Marion	5,900	18,654
McDuffie	6,803	18,522
McIntosh	5,784	17,208
Meriwether	5,900	18,654
Miller	7,286	20,627
Mitchell	7,132	20,481
Monroe	6,078	17,514
Montgomery	7,013	19,504
Morgan	7,359	18,509
Murray	6,991	18,208
Muscogee	5,900	18,654
Newton	6,646	19,111
Oconee	7,359	18,509
Oglethorpe	7,359	18,509
Paulding	6,646	19,111
Peach	6,078	17,514
Pickens	7,357	18,983
Pierce	5,784	17,208
Pike	6,646	19,111
Polk	7,357	18,983
Pulaski	6,078	17,514
Putnam	6,078	17,514
Quitman	5,900	18,654
Rabun	7,658	19,049
Randolph	7,132	20,481
Richmond	6,803	18,522
Rockdale	6,646	19,111
Schley	7,132	20,481
Screven	8,036	19,774
Seminole	7,286	20,627
Spalding	6,646	19,111
Stephens	7,658	19,049
Stewart	5,900	18,654
Sumter	7,132	20,481
Talbot	5,900	18,654
Taliaferro	6,803	18,522
Tattnall	8,036	19,774
Taylor	5,900	18,654
Telfair	7,013	19,504
Terrell	7,132	20,481
Thomas	7,286	20,627
Tift	7,286	20,627
Toombs	7,013	19,504

Towns	7,658	19,049
Treutlen	7,013	19,504
Troup	5,900	18,654
Turner	7,286	20,627
Twiggs	6,078	17,514
Union	7,658	19,049
Upson	5,900	18,654
Walker	6,536	18,934
Walton	6,646	19,111
Ware	5,784	17,208
Warren	6,803	18,522
Washington	7,411	19,588
Wayne	5,784	17,208
Webster	5,900	18,654
Wheeler	7,013	19,504
White	7,658	19,049
Whitfield	6,991	18,208
Wilcox	6,078	17,514
Wilkes	6,803	18,522
Wilkinson	7,411	19,588
Worth	7,132	20,481

## Hawaii

County	Employee-Only	Dependent, Family, etc.
All	6,993	20,813

## Idaho

County	Employee-Only	Dependent, Family, etc.
Ada	6,050	15,291
Adams	5,587	14,317
Bannock	6,358	16,504
Bear Lake	6,358	16,504
Benewah	6,197	14,300
Bingham	6,358	16,504
Blaine	6,095	16,987
Boise	5,587	14,317
Bonner	6,197	14,300
Bonneville	6,574	16,177
Boundary	6,197	14,300
Butte	6,358	16,504
Camas	6,095	16,987
Canyon	5,587	14,317
Caribou	6,358	16,504
Cassia	6,095	16,987
Clark	6,574	16,177
Clearwater	6,698	16,479
Custer	6,358	16,504
Elmore	5,587	14,317
Franklin	6,358	16,504
Fremont	6,574	16,177
Gem	5,587	14,317

Gooding	6,095	16,987
Idaho	6,698	16,479
Jefferson	6,574	16,177
Jerome	6,095	16,987
Kootenai	6,197	14,300
Latah	6,197	14,300
Lemhi	6,574	16,177
Lewis	6,698	16,479
Lincoln	6,095	16,987
Madison	6,574	16,177
Minidoka	6,095	16,987
Nez Perce	6,698	16,479
Oneida	6,358	16,504
Owyhee	5,587	14,317
Payette	5,587	14,317
Power	6,358	16,504
Shoshone	6,197	14,300
Teton	6,574	16,177
Twin Falls	6,095	16,987
Valley	5,587	14,317
Washington	5,587	14,317

### Illinois

County	Employee-Only	Dependent, Family, etc.
Adams	7,294	17,919
Alexander	7,805	23,378
Bond	6,987	19,098
Boone	7,565	19,271
Brown	7,294	17,919
Bureau	6,317	18,874
Calhoun	6,987	19,098
Carroll	7,565	19,271
Cass	7,294	17,919
Champaign	7,518	19,061
Christian	7,294	17,919
Clark	7,518	19,061
Clay	7,805	23,378
Clinton	6,987	19,098
Coles	7,518	19,061
Cook	7,432	21,993
Crawford	7,805	23,378
Cumberland	7,518	19,061
DeKalb	7,565	19,271
DeWitt	8,401	24,851
Douglas	7,518	19,061
DuPage	7,901	21,382
Edgar	7,518	19,061
Edwards	7,805	23,378
Effingham	7,805	23,378
Fayette	7,805	23,378
Ford	7,518	19,061
Franklin	7,805	23,378

Fulton	7,800	19,904
Gallatin	7,805	23,378
Greene	6,987	19,098
Grundy	8,001	20,461
Hamilton	7,805	23,378
Hancock	6,317	18,874
Hardin	7,805	23,378
Henderson	6,317	18,874
Henry	6,317	18,874
Iroquois	7,518	19,061
Jackson	7,805	23,378
Jasper	7,805	23,378
Jefferson	7,805	23,378
Jersey	6,987	19,098
Jo Daviess	7,565	19,271
Johnson	7,805	23,378
Kane	7,901	21,382
Kankakee	8,001	20,461
Kendall	8,001	20,461
Knox	7,800	19,904
Lake	6,690	23,338
LaSalle	7,800	19,904
Lawrence	7,805	23,378
Lee	7,565	19,271
Livingston	8,401	24,851
Logan	7,294	17,919
Macon	7,294	17,919
Macoupin	6,987	19,098
Madison	7,726	19,935
Marion	7,805	23,378
Marshall	7,800	19,904
Mason	7,294	17,919
Massac	7,805	23,378
McDonough	7,800	19,904
McHenry	6,690	23,338
McLean	8,401	24,851
Menard	7,294	17,919
Mercer	6,317	18,874
Monroe	7,726	19,935
Montgomery	6,987	19,098
Morgan	7,294	17,919
Moultrie	7,294	17,919
Ogle	7,565	19,271
Peoria	7,800	19,904
Perry	7,805	23,378
Piatt	7,518	19,061
Pike	7,294	17,919
Pope	7,805	23,378
Pulaski	7,805	23,378
Putnam	7,800	19,904
Randolph	6,987	19,098
Richland	7,805	23,378
Rock Island	6,317	18,874

Saline	7,805	23,378
Sangamon	7,294	17,919
Schuyler	7,294	17,919
Scott	7,294	17,919
Shelby	7,294	17,919
St. Clair	7,726	19,935
Stark	7,800	19,904
Stephenson	7,565	19,271
Tazewell	7,800	19,904
Union	7,805	23,378
Vermilion	7,518	19,061
Wabash	7,805	23,378
Warren	6,317	18,874
Washington	6,987	19,098
Wayne	7,805	23,378
White	7,805	23,378
Whiteside	6,317	18,874
Will	8,001	20,461
Williamson	7,805	23,378
Winnebago	7,565	19,271
Woodford	7,800	19,904

### Indiana

County	Employee-Only	Dependent, Family, etc.
Adams	7,447	23,214
Allen	7,176	23,045
Bartholomew	7,632	22,560
Benton	7,559	25,391
Blackford	7,432	21,898
Boone	7,104	25,255
Brown	7,225	22,415
Carroll	6,908	25,729
Cass	6,893	21,199
Clark	6,454	21,081
Clay	7,068	22,156
Clinton	6,908	25,729
Crawford	6,454	21,081
Daviess	7,396	22,769
Dearborn	7,583	24,245
Decatur	7,632	22,560
DeKalb	7,447	23,214
Delaware	7,432	21,898
Dubois	7,396	22,769
Elkhart	7,585	22,494
Fayette	7,173	22,139
Floyd	6,454	21,081
Fountain	6,908	25,729
Franklin	7,583	24,245
Fulton	6,893	21,199
Gibson	8,317	24,463
Grant	7,432	21,898
Greene	7,396	22,769

Hamilton	7,104	25,255
Hancock	7,173	22,139
Harrison	6,454	21,081
Hendricks	7,104	25,255
Henry	7,173	22,139
Howard	6,893	21,199
Huntington	7,447	23,214
Jackson	7,632	22,560
Jasper	7,559	25,391
Jay	7,432	21,898
Jefferson	6,454	21,081
Jennings	7,632	22,560
Johnson	7,225	22,415
Knox	7,396	22,769
Kosciusko	7,585	22,494
LaGrange	7,447	23,214
Lake	7,666	22,333
LaPorte	7,666	22,333
Lawrence	7,225	22,415
Madison	7,173	22,139
Marion	7,104	25,255
Marshall	7,585	22,494
Martin	7,396	22,769
Miami	6,893	21,199
Monroe	7,225	22,415
Montgomery	6,908	25,729
Morgan	7,104	25,255
Newton	7,559	25,391
Noble	7,447	23,214
Ohio	7,583	24,245
Orange	7,396	22,769
Owen	7,225	22,415
Parke	7,068	22,156
Perry	7,396	22,769
Pike	7,396	22,769
Porter	7,666	22,333
Posey	8,317	24,463
Pulaski	6,893	21,199
Putnam	6,908	25,729
Randolph	7,432	21,898
Ripley	7,583	24,245
Rush	7,632	22,560
Scott	6,454	21,081
Shelby	7,104	25,255
Spencer	7,396	22,769
St. Joseph	7,585	22,494
Starke	7,585	22,494
Steuben	7,447	23,214
Sullivan	7,068	22,156
Switzerland	7,583	24,245
Tippecanoe	6,908	25,729
Tipton	6,908	25,729
Union	7,173	22,139

Vanderburgh	8,317	24,463
Vermillion	7,068	22,156
Vigo	7,068	22,156
Wabash	7,447	23,214
Warren	7,559	25,391
Warrick	8,317	24,463
Washington	6,454	21,081
Wayne	7,173	22,139
Wells	7,447	23,214
White	7,559	25,391
Whitley	7,447	23,214

## Iowa

County	Employee-Only	Dependent, Family, etc.
Adair	7,284	16,767
Adams	7,284	16,767
Allamakee	6,731	19,889
Appanoose	6,650	17,923
Audubon	7,284	16,767
Benton	6,647	18,721
Black Hawk	6,647	18,721
Boone	6,380	19,023
Bremer	6,731	19,889
Buchanan	6,647	18,721
Buena Vista	6,589	18,908
Butler	6,731	19,889
Calhoun	6,380	19,023
Carroll	6,380	19,023
Cass	7,284	16,767
Cedar	6,647	18,721
Cerro Gordo	6,731	19,889
Cherokee	6,589	18,908
Chickasaw	6,731	19,889
Clarke	7,284	16,767
Clay	6,589	18,908
Clayton	6,647	18,721
Clinton	6,647	18,721
Crawford	6,589	18,908
Dallas	6,458	18,089
Davis	6,650	17,923
Decatur	7,284	16,767
Delaware	6,647	18,721
Des Moines	6,650	17,923
Dickinson	6,589	18,908
Dubuque	6,647	18,721
Emmet	6,731	19,889
Fayette	6,731	19,889
Floyd	6,731	19,889
Franklin	6,731	19,889
Fremont	7,284	16,767
Greene	6,380	19,023
Grundy	6,380	19,023

Guthrie	7,284	16,767
Hamilton	6,380	19,023
Hancock	6,731	19,889
Hardin	6,380	19,023
Harrison	7,284	16,767
Henry	6,650	17,923
Howard	6,731	19,889
Humboldt	6,731	19,889
Ida	6,589	18,908
Iowa	6,647	18,721
Jackson	6,647	18,721
Jasper	6,458	18,089
Jefferson	6,650	17,923
Johnson	6,647	18,721
Jones	6,647	18,721
Keokuk	6,650	17,923
Kossuth	6,731	19,889
Lee	6,650	17,923
Linn	6,647	18,721
Louisa	6,650	17,923
Lucas	6,650	17,923
Lyon	6,589	18,908
Madison	6,458	18,089
Mahaska	6,650	17,923
Marion	6,458	18,089
Marshall	6,380	19,023
Mills	7,284	16,767
Mitchell	6,731	19,889
Monona	6,589	18,908
Monroe	6,650	17,923
Montgomery	7,284	16,767
Muscatine	6,650	17,923
O'Brien	6,589	18,908
Osceola	6,589	18,908
Page	7,284	16,767
Palo Alto	6,589	18,908
Plymouth	6,589	18,908
Pocahontas	6,589	18,908
Polk	6,458	18,089
Pottawattamie	7,284	16,767
Poweshiek	6,380	19,023
Ringgold	7,284	16,767
Sac	6,589	18,908
Scott	6,647	18,721
Shelby	7,284	16,767
Sioux	6,589	18,908
Story	6,380	19,023
Tama	6,380	19,023
Taylor	7,284	16,767
Union	7,284	16,767
Van Buren	6,650	17,923
Wapello	6,650	17,923
Warren	6,458	18,089

Washington	6,650	17,923
Wayne	6,650	17,923
Webster	6,380	19,023
Winnebago	6,731	19,889
Winneshiek	6,731	19,889
Woodbury	6,589	18,908
Worth	6,731	19,889
Wright	6,731	19,889

### Kansas

County	Employee-Only	Dependent, Family, etc.
Allen	6,886	19,378
Anderson	5,741	16,956
Atchison	5,741	16,956
Barber	6,516	19,415
Barton	6,172	20,132
Bourbon	6,886	19,378
Brown	5,741	16,956
Butler	5,511	16,298
Chase	5,511	16,298
Chautauqua	5,511	16,298
Cherokee	6,886	19,378
Cheyenne	6,172	20,132
Clark	6,516	19,415
Clay	5,509	15,803
Cloud	5,509	15,803
Coffey	5,741	16,956
Comanche	6,516	19,415
Cowley	5,511	16,298
Crawford	6,886	19,378
Decatur	6,172	20,132
Dickinson	5,509	15,803
Doniphan	5,741	16,956
Douglas	5,741	16,956
Edwards	6,516	19,415
Elk	5,511	16,298
Ellis	6,172	20,132
Ellsworth	5,509	15,803
Finney	6,516	19,415
Ford	6,516	19,415
Franklin	5,741	16,956
Geary	5,509	15,803
Gove	6,172	20,132
Graham	6,172	20,132
Grant	6,516	19,415
Gray	6,516	19,415
Greeley	6,172	20,132
Greenwood	5,511	16,298
Hamilton	6,516	19,415
Harper	5,511	16,298
Harvey	5,511	16,298
Haskell	6,516	19,415

Hodgeman	6,516	19,415
Jackson	5,741	16,956
Jefferson	5,741	16,956
Jewell	5,509	15,803
Johnson	6,630	18,536
Kearny	6,516	19,415
Kingman	5,511	16,298
Kiowa	6,516	19,415
Labette	6,886	19,378
Lane	6,172	20,132
Leavenworth	6,630	18,536
Lincoln	5,509	15,803
Linn	5,741	16,956
Logan	6,172	20,132
Lyon	5,741	16,956
Marion	5,511	16,298
Marshall	5,741	16,956
McPherson	5,511	16,298
Meade	6,516	19,415
Miami	6,630	18,536
Mitchell	5,509	15,803
Montgomery	5,511	16,298
Morris	5,509	15,803
Morton	6,516	19,415
Nemaha	5,741	16,956
Neosho	6,886	19,378
Ness	6,172	20,132
Norton	6,172	20,132
Osage	5,741	16,956
Osborne	6,172	20,132
Ottawa	5,509	15,803
Pawnee	6,516	19,415
Phillips	6,172	20,132
Pottawatomie	5,741	16,956
Pratt	6,516	19,415
Rawlins	6,172	20,132
Reno	5,511	16,298
Republic	5,509	15,803
Rice	5,511	16,298
Riley	5,509	15,803
Rooks	6,172	20,132
Rush	6,172	20,132
Russell	6,172	20,132
Saline	5,509	15,803
Scott	6,172	20,132
Sedgwick	5,511	16,298
Seward	6,516	19,415
Shawnee	5,741	16,956
Sheridan	6,172	20,132
Sherman	6,172	20,132
Smith	6,172	20,132
Stafford	6,516	19,415
Stanton	6,516	19,415

Stevens	6,516	19,415
Sumner	5,511	16,298
Thomas	6,172	20,132
Trego	6,172	20,132
Wabaunsee	5,741	16,956
Wallace	6,172	20,132
Washington	5,509	15,803
Wichita	6,172	20,132
Wilson	5,511	16,298
Woodson	6,886	19,378
Wyandotte	6,630	18,536

### Kentucky

County	Employee-Only	Dependent, Family, etc.
Adair	6,272	19,247
Allen	6,272	19,247
Anderson	6,226	19,187
Ballard	8,670	19,250
Barren	6,272	19,247
Bath	7,159	20,621
Bell	6,994	21,247
Boone	6,339	16,734
Bourbon	6,226	19,187
Boyd	7,159	20,621
Boyle	6,226	19,187
Bracken	7,159	20,621
Breathitt	6,994	21,247
Breckinridge	6,775	18,840
Bullitt	6,775	18,840
Butler	6,272	19,247
Caldwell	8,670	19,250
Calloway	8,670	19,250
Campbell	6,339	16,734
Carlisle	8,670	19,250
Carroll	6,775	18,840
Carter	7,159	20,621
Casey	6,272	19,247
Christian	8,172	20,031
Clark	6,226	19,187
Clay	6,994	21,247
Clinton	6,272	19,247
Crittenden	8,670	19,250
Cumberland	6,272	19,247
Daviess	8,172	20,031
Edmonson	6,272	19,247
Elliott	7,159	20,621
Estill	6,226	19,187
Fayette	6,226	19,187
Fleming	7,159	20,621
Floyd	6,994	21,247
Franklin	6,226	19,187
Fulton	8,670	19,250



Gallatin	6,339	16,734
Garrard	6,226	19,187
Grant	6,339	16,734
Graves	8,670	19,250
Grayson	6,775	18,840
Green	6,272	19,247
Greenup	7,159	20,621
Hancock	8,172	20,031
Hardin	6,775	18,840
Harlan	6,994	21,247
Harrison	6,226	19,187
Hart	6,272	19,247
Henderson	8,172	20,031
Henry	6,775	18,840
Hickman	8,670	19,250
Hopkins	8,172	20,031
Jackson	6,226	19,187
Jefferson	6,775	18,840
Jessamine	6,226	19,187
Johnson	6,994	21,247
Kenton	6,339	16,734
Knott	6,994	21,247
Knox	6,994	21,247
LaRue	6,775	18,840
Laurel	6,994	21,247
Lawrence	7,159	20,621
Lee	6,994	21,247
Leslie	6,994	21,247
Letcher	6,994	21,247
Lewis	7,159	20,621
Lincoln	6,226	19,187
Livingston	8,670	19,250
Logan	6,272	19,247
Lyon	8,670	19,250
Madison	6,226	19,187
Magoffin	6,994	21,247
Marion	6,775	18,840
Marshall	8,670	19,250
Martin	6,994	21,247
Mason	7,159	20,621
McCracken	8,670	19,250
McCreary	6,272	19,247
McLean	8,172	20,031
Meade	6,775	18,840
Menifee	7,159	20,621
Mercer	6,226	19,187
Metcalfe	6,272	19,247
Monroe	6,272	19,247
Montgomery	6,226	19,187
Morgan	7,159	20,621
Muhlenberg	8,172	20,031
Nelson	6,775	18,840
Nicholas	6,226	19,187

Ohio	8,172	20,031
Oldham	6,775	18,840
Owen	6,226	19,187
Owsley	6,994	21,247
Pendleton	6,339	16,734
Perry	6,994	21,247
Pike	6,994	21,247
Powell	6,226	19,187
Pulaski	6,272	19,247
Robertson	7,159	20,621
Rockcastle	6,226	19,187
Rowan	7,159	20,621
Russell	6,272	19,247
Scott	6,226	19,187
Shelby	6,775	18,840
Simpson	6,272	19,247
Spencer	6,775	18,840
Taylor	6,272	19,247
Todd	8,172	20,031
Trigg	8,172	20,031
Trimble	6,775	18,840
Union	8,172	20,031
Warren	6,272	19,247
Washington	6,775	18,840
Wayne	6,272	19,247
Webster	8,172	20,031
Whitley	6,994	21,247
Wolfe	6,994	21,247
Woodford	6,226	19,187

### Louisiana

Parish	Employee-Only	Dependent, Family, etc.
Acadia	7,541	17,671
Allen	7,717	20,137
Ascension	7,533	18,621
Assumption	7,514	16,842
Avoyelles	7,930	16,248
Beauregard	7,717	20,137
Bienville	7,794	18,227
Bossier	7,794	18,227
Caddo	7,794	18,227
Calcasieu	7,717	20,137
Caldwell	7,876	17,471
Cameron	7,717	20,137
Catahoula	7,930	16,248
Claiborne	7,794	18,227
Concordia	7,930	16,248
DeSoto	7,794	18,227
East Baton Rouge	7,533	18,621
East Carroll	7,876	17,471
East Feliciana	7,533	18,621
Evangeline	7,541	17,671

Franklin	7,876	17,471
Grant	7,930	16,248
Iberia	7,541	17,671
Iberville	7,533	18,621
Jackson	7,876	17,471
Jefferson	7,139	16,795
Jefferson Davis	7,717	20,137
Lafayette	7,541	17,671
Lafourche	7,514	16,842
LaSalle	7,930	16,248
Lincoln	7,876	17,471
Livingston	7,533	18,621
Madison	7,876	17,471
Morehouse	7,876	17,471
Natchitoches	7,794	18,227
Orleans	7,139	16,795
Ouachita	7,876	17,471
Plaquemines	7,139	16,795
Pointe Coupee	7,533	18,621
Rapides	7,930	16,248
Red River	7,794	18,227
Richland	7,876	17,471
Sabine	7,794	18,227
St. Bernard	7,139	16,795
St. Charles	7,139	16,795
St. Helena	7,533	18,621
St. James	7,139	16,795
St. John Baptist	7,139	16,795
St. Landry	7,541	17,671
St. Martin	7,541	17,671
St. Mary	7,541	17,671
St. Tammany	7,139	16,795
Tangipahoa	7,533	18,621
Tensas	7,876	17,471
Terrebonne	7,514	16,842
Union	7,876	17,471
Vermilion	7,541	17,671
Vernon	7,930	16,248
Washington	7,533	18,621
Webster	7,794	18,227
West Baton Rouge	7,533	18,621
West Carroll	7,876	17,471
West Feliciana	7,533	18,621
Winn	7,930	16,248

### Maine

County	Employee-Only	Dependent, Family, etc.
Androscoggin	7,192	18,426
Aroostook	8,765	22,414
Cumberland	6,617	20,113
Franklin	7,192	18,426
Hancock	8,765	22,414

Kennebec	6,448	17,487
Knox	6,448	17,487
Lincoln	6,448	17,487
Oxford	6,448	17,487
Penobscot	7,192	18,426
Piscataquis	7,192	18,426
Sagadahoc	6,617	20,113
Somerset	7,192	18,426
Waldo	7,192	18,426
Washington	8,765	22,414
York	6,617	20,113

## Maryland

County	Employee-Only	Dependent, Family, etc.
Allegany	6,579	17,064
Anne Arundel	6,699	18,952
Baltimore	6,699	18,952
Baltimore City	6,699	18,952
Calvert	7,186	17,282
Caroline	7,186	17,282
Carroll	6,579	17,064
Cecil	7,186	17,282
Charles	7,186	17,282
Dorchester	7,186	17,282
Frederick	6,579	17,064
Garrett	6,579	17,064
Harford	6,699	18,952
Howard	6,699	18,952
Kent	7,186	17,282
Montgomery	7,440	20,776
Prince George's	7,440	20,776
Queen Annes	7,186	17,282
Somerset	7,186	17,282
St. Marys	7,186	17,282
Talbot	7,186	17,282
Washington	6,579	17,064
Wicomico	7,186	17,282
Worcester	7,186	17,282

## Massachusetts

County	Employee-Only	Dependent, Family, etc.
Barnstable	9,659	26,571
Berkshire	7,276	20,079
Bristol	8,742	23,617
Dukes	9,659	26,571
Essex	7,796	22,455
Franklin	7,276	20,079
Hampden	7,276	20,079
Hampshire	7,276	20,079
Middlesex	8,383	24,824
Nantucket	9,659	26,571

Norfolk	8,383	24,824
Plymouth	8,742	23,617
Suffolk	8,383	24,824
Worcester	8,078	22,773

## Michigan

County	Employee-Only	Dependent, Family, etc.
Alcona	7,145	20,938
Alger	7,933	22,114
Allegan	5,731	16,385
Alpena	7,145	20,938
Antrim	5,945	18,848
Arenac	6,682	19,134
Baraga	7,933	22,114
Barry	5,731	16,385
Bay	6,682	19,134
Benzie	5,945	18,848
Berrien	6,995	22,809
Branch	7,590	20,696
Calhoun	7,590	20,696
Cass	6,995	22,809
Charlevoix	5,945	18,848
Cheboygan	7,145	20,938
Chippewa	7,145	20,938
Clare	6,448	19,013
Clinton	6,916	18,119
Crawford	7,145	20,938
Delta	7,933	22,114
Dickinson	7,933	22,114
Eaton	6,916	18,119
Emmet	5,945	18,848
Genesee	6,652	17,204
Gladwin	6,448	19,013
Gogebic	7,933	22,114
Grand Traverse	5,945	18,848
Gratiot	6,682	19,134
Hillsdale	6,916	18,119
Houghton	7,933	22,114
Huron	7,278	20,214
Ingham	6,916	18,119
Ionia	5,904	17,923
Iosco	7,145	20,938
Iron	7,933	22,114
Isabella	6,448	19,013
Jackson	6,916	18,119
Kalamazoo	7,590	20,696
Kalkaska	5,945	18,848
Kent	5,904	17,923
Keweenaw	7,933	22,114
Lake	5,904	17,923
Lapeer	6,652	17,204
Leelanau	5,945	18,848

Lenawee	6,203	17,552
Livingston	6,203	17,552
Luce	7,933	22,114
Mackinac	7,145	20,938
Macomb	6,883	21,063
Manistee	5,945	18,848
Marquette	7,933	22,114
Mason	5,904	17,923
Mecosta	5,904	17,923
Menominee	7,933	22,114
Midland	6,448	19,013
Missaukee	5,945	18,848
Monroe	7,321	20,883
Montcalm	5,904	17,923
Montmorency	7,145	20,938
Muskegon	5,904	17,923
Newaygo	5,904	17,923
Oakland	6,883	21,063
Oceana	5,904	17,923
Ogemaw	7,145	20,938
Ontonagon	7,933	22,114
Osceola	5,904	17,923
Oscoda	7,145	20,938
Otsego	7,145	20,938
Ottawa	5,904	17,923
Presque Isle	7,145	20,938
Roscommon	7,145	20,938
Saginaw	6,682	19,134
Sanilac	7,278	20,214
Schoolcraft	7,933	22,114
Shiawassee	6,652	17,204
St. Clair	7,028	20,467
St. Joseph	6,995	22,809
Tuscola	7,278	20,214
Van Buren	6,995	22,809
Washtenaw	6,203	17,552
Wayne	7,321	20,883
Wexford	5,945	18,848

## Minnesota

County	Employee-Only	Dependent, Family, etc.
Aitkin	6,199	17,504
Anoka	6,997	19,865
Becker	7,038	23,197
Beltrami	6,199	17,504
Benton	6,997	19,865
Big Stone	7,397	19,436
Blue Earth	7,937	19,988
Brown	6,588	19,311
Carlton	6,700	17,572
Carver	6,997	19,865
Cass	6,199	17,504

Chippewa	7,397	19,436
Chisago	6,199	17,504
Clay	7,038	23,197
Clearwater	6,378	20,920
Cook	6,700	17,572
Cottonwood	6,588	19,311
Crow Wing	6,199	17,504
Dakota	6,997	19,865
Dodge	6,756	20,649
Douglas	7,038	23,197
Faribault	7,937	19,988
Fillmore	6,756	20,649
Freeborn	6,756	20,649
Goodhue	6,756	20,649
Grant	7,038	23,197
Hennepin	6,997	19,865
Houston	6,756	20,649
Hubbard	6,199	17,504
Isanti	6,199	17,504
Itasca	6,700	17,572
Jackson	6,588	19,311
Kanabec	6,199	17,504
Kandiyohi	7,397	19,436
Kittson	6,378	20,920
Koochiching	6,700	17,572
Lac qui Parle	7,397	19,436
Lake	6,700	17,572
Lake of the Woods	6,700	17,572
Le Sueur	7,937	19,988
Lincoln	6,588	19,311
Lyon	7,397	19,436
Mahnomen	6,378	20,920
Marshall	6,378	20,920
Martin	7,937	19,988
McLeod	7,397	19,436
Meeker	7,397	19,436
Mille Lacs	6,199	17,504
Morrison	6,199	17,504
Mower	6,756	20,649
Murray	6,588	19,311
Nicollet	7,937	19,988
Nobles	6,588	19,311
Norman	6,378	20,920
Olmsted	6,756	20,649
Otter Tail	7,038	23,197
Pennington	6,378	20,920
Pine	6,199	17,504
Pipestone	6,588	19,311
Polk	6,378	20,920
Pope	7,038	23,197
Ramsey	6,997	19,865
Red Lake	6,378	20,920
Redwood	6,588	19,311

Renville	7,397	19,436
Rice	7,937	19,988
Rock	6,588	19,311
Roseau	6,199	17,504
Scott	6,997	19,865
Sherburne	6,997	19,865
Sibley	7,397	19,436
St. Louis	6,700	17,572
Stearns	6,997	19,865
Steele	6,756	20,649
Stevens	7,038	23,197
Swift	7,397	19,436
Todd	6,199	17,504
Traverse	7,038	23,197
Wabasha	6,756	20,649
Wadena	6,199	17,504
Waseca	7,937	19,988
Washington	6,997	19,865
Watonwan	7,937	19,988
Wilkin	7,038	23,197
Winona	6,756	20,649
Wright	6,997	19,865
Yellow Medicine	7,397	19,436

### Mississippi

County	Employee-Only	Dependent, Family, etc.
Adams	6,646	18,050
Alcorn	6,646	18,050
Amite	6,646	18,050
Attala	6,646	18,050
Benton	7,057	16,769
Bolivar	6,646	18,050
Calhoun	6,646	18,050
Carroll	6,646	18,050
Chickasaw	6,646	18,050
Choctaw	6,646	18,050
Claiborne	6,646	18,050
Clarke	6,646	18,050
Clay	6,646	18,050
Coahoma	6,646	18,050
Copiah	6,422	17,239
Covington	6,646	18,050
DeSoto	6,271	19,331
Forrest	7,319	15,139
Franklin	6,646	18,050
George	7,057	18,474
Greene	7,319	15,139
Grenada	6,646	18,050
Hancock	7,057	18,474
Harrison	7,057	18,474
Hinds	6,422	17,239
Holmes	6,646	18,050

Humphreys	6,646	18,050
Issaquena	6,646	18,050
Itawamba	7,057	16,769
Jackson	7,057	18,474
Jasper	6,646	18,050
Jefferson	6,646	18,050
Jefferson Davis	6,646	18,050
Jones	7,319	15,139
Kemper	6,646	18,050
Lafayette	6,646	18,050
Lamar	7,319	15,139
Lauderdale	6,646	18,050
Lawrence	6,646	18,050
Leake	6,646	18,050
Lee	7,057	16,769
Leflore	6,646	18,050
Lincoln	6,646	18,050
Lowndes	6,646	18,050
Madison	6,422	17,239
Marion	6,646	18,050
Marshall	6,271	19,331
Monroe	6,646	18,050
Montgomery	6,646	18,050
Neshoba	6,646	18,050
Newton	6,646	18,050
Noxubee	6,646	18,050
Oktibbeha	6,646	18,050
Panola	6,646	18,050
Pearl River	7,319	15,139
Perry	7,319	15,139
Pike	6,646	18,050
Pontotoc	7,057	16,769
Prentiss	6,646	18,050
Quitman	6,646	18,050
Rankin	6,422	17,239
Scott	6,646	18,050
Sharkey	6,646	18,050
Simpson	6,422	17,239
Smith	6,646	18,050
Stone	7,057	18,474
Sunflower	6,646	18,050
Tallahatchie	6,646	18,050
Tate	6,271	19,331
Tippah	7,057	16,769
Tishomingo	6,646	18,050
Tunica	6,271	19,331
Union	7,057	16,769
Walthall	6,646	18,050
Warren	6,422	17,239
Washington	6,646	18,050
Wayne	6,646	18,050
Webster	6,646	18,050
Wilkinson	6,646	18,050

Winston	6,646	18,050
Yalobusha	6,646	18,050
Yazoo	6,646	18,050

## Missouri

County	Employee-Only	Dependent, Family, etc.
Adair	6,905	15,902
Andrew	8,473	14,166
Atchison	8,473	14,166
Audrain	6,662	18,608
Barry	6,290	16,082
Barton	5,676	14,994
Bates	7,493	19,730
Benton	7,493	19,730
Bollinger	6,757	16,599
Boone	6,662	18,608
Buchanan	8,473	14,166
Butler	6,757	16,599
Caldwell	8,473	14,166
Callaway	6,662	18,608
Camden	6,662	18,608
Cape Girardeau	6,757	16,599
Carroll	8,473	14,166
Carter	6,717	16,888
Cass	6,390	18,090
Cedar	6,290	16,082
Chariton	6,662	18,608
Christian	6,290	16,082
Clark	6,905	15,902
Clay	6,390	18,090
Clinton	8,473	14,166
Cole	6,662	18,608
Cooper	6,662	18,608
Crawford	6,717	16,888
Dade	6,290	16,082
Dallas	6,290	16,082
Daviess	8,473	14,166
DeKalb	8,473	14,166
Dent	6,717	16,888
Douglas	6,290	16,082
Dunklin	6,757	16,599
Franklin	6,530	17,116
Gasconade	6,662	18,608
Gentry	8,473	14,166
Greene	6,290	16,082
Grundy	8,473	14,166
Harrison	8,473	14,166
Henry	7,493	19,730
Hickory	6,290	16,082
Holt	8,473	14,166
Howard	6,662	18,608
Howell	6,717	16,888

Iron	6,717	16,888
Jackson	6,390	18,090
Jasper	5,676	14,994
Jefferson	6,530	17,116
Johnson	7,493	19,730
Knox	6,905	15,902
Laclede	6,290	16,082
Lafayette	7,493	19,730
Lawrence	6,290	16,082
Lewis	6,905	15,902
Lincoln	6,530	17,116
Linn	6,905	15,902
Livingston	8,473	14,166
Macon	6,905	15,902
Madison	6,757	16,599
Maries	6,662	18,608
Marion	6,905	15,902
McDonald	5,676	14,994
Mercer	8,473	14,166
Miller	6,662	18,608
Mississippi	6,757	16,599
Moniteau	6,662	18,608
Monroe	6,662	18,608
Montgomery	6,662	18,608
Morgan	6,662	18,608
New Madrid	6,757	16,599
Newton	5,676	14,994
Nodaway	8,473	14,166
Oregon	6,717	16,888
Osage	6,662	18,608
Ozark	6,290	16,082
Pemiscot	6,757	16,599
Perry	6,757	16,599
Pettis	7,493	19,730
Phelps	6,717	16,888
Pike	6,905	15,902
Platte	6,390	18,090
Polk	6,290	16,082
Pulaski	6,717	16,888
Putnam	6,905	15,902
Ralls	6,905	15,902
Randolph	6,662	18,608
Ray	8,473	14,166
Reynolds	6,717	16,888
Ripley	6,717	16,888
Saline	7,493	19,730
Schuyler	6,905	15,902
Scotland	6,905	15,902
Scott	6,757	16,599
Shannon	6,717	16,888
Shelby	6,905	15,902
St. Charles	6,530	17,116
St. Clair	7,493	19,730

St. Francois	6,530	17,116
St. Louis	6,530	17,116
St. Louis City	6,530	17,116
Ste. Genevieve	6,530	17,116
Stoddard	6,757	16,599
Stone	6,290	16,082
Sullivan	6,905	15,902
Taney	6,290	16,082
Texas	6,717	16,888
Vernon	7,493	19,730
Warren	6,530	17,116
Washington	6,530	17,116
Wayne	6,757	16,599
Webster	6,290	16,082
Worth	8,473	14,166
Wright	6,290	16,082

## Montana

County	Employee-Only	Dependent, Family, etc.
Beaverhead	7,671	17,348
Big Horn	7,671	17,348
Blaine	7,671	17,348
Broadwater	6,661	18,324
Carbon	6,619	18,736
Carter	7,671	17,348
Cascade	6,661	18,324
Chouteau	6,661	18,324
Custer	7,671	17,348
Daniels	7,671	17,348
Dawson	7,671	17,348
Deer Lodge	6,661	18,324
Fallon	7,671	17,348
Fergus	7,671	17,348
Flathead	6,364	17,742
Gallatin	6,661	18,324
Garfield	7,671	17,348
Glacier	7,671	17,348
Golden Valley	7,671	17,348
Granite	7,671	17,348
Hill	7,671	17,348
Jefferson	6,661	18,324
Judith Basin	6,661	18,324
Lake	6,364	17,742
Lewis and Clark	6,661	18,324
Liberty	7,671	17,348
Lincoln	7,671	17,348
Madison	7,671	17,348
McCone	7,671	17,348
Meagher	7,671	17,348
Mineral	7,671	17,348
Missoula	6,364	17,742
Musselshell	6,619	18,736

Park	7,671	17,348
Petroleum	7,671	17,348
Phillips	7,671	17,348
Pondera	7,671	17,348
Powder River	7,671	17,348
Powell	7,671	17,348
Prairie	7,671	17,348
Ravalli	7,671	17,348
Richland	7,671	17,348
Roosevelt	7,671	17,348
Rosebud	7,671	17,348
Sanders	7,671	17,348
Sheridan	7,671	17,348
Silver Bow	6,661	18,324
Stillwater	6,619	18,736
Sweet Grass	6,619	18,736
Teton	6,661	18,324
Toole	7,671	17,348
Treasure	7,671	17,348
Valley	7,671	17,348
Wheatland	7,671	17,348
Wibaux	7,671	17,348
Yellowstone	6,619	18,736

## Nebraska

County	Employee-Only	Dependent, Family, etc.
Adams	6,969	20,323
Antelope	6,969	20,323
Arthur	7,892	21,943
Banner	7,892	21,943
Blaine	6,969	20,323
Boone	6,969	20,323
Box Butte	7,892	21,943
Boyd	6,969	20,323
Brown	7,892	21,943
Buffalo	6,969	20,323
Burt	6,503	18,868
Butler	6,969	20,323
Cass	6,503	18,868
Cedar	6,969	20,323
Chase	7,892	21,943
Cherry	7,892	21,943
Cheyenne	7,892	21,943
Clay	6,969	20,323
Colfax	6,969	20,323
Cuming	6,969	20,323
Custer	6,969	20,323
Dakota	6,969	20,323
Dawes	7,892	21,943
Dawson	6,969	20,323
Deuel	7,892	21,943
Dixon	6,969	20,323

Dodge	6,503	18,868
Douglas	6,503	18,868
Dundy	7,892	21,943
Fillmore	6,547	19,849
Franklin	6,969	20,323
Frontier	7,892	21,943
Furnas	6,969	20,323
Gage	6,547	19,849
Garden	7,892	21,943
Garfield	6,969	20,323
Gosper	6,969	20,323
Grant	7,892	21,943
Greeley	6,969	20,323
Hall	6,969	20,323
Hamilton	6,969	20,323
Harlan	6,969	20,323
Hayes	7,892	21,943
Hitchcock	7,892	21,943
Holt	6,969	20,323
Hooker	7,892	21,943
Howard	6,969	20,323
Jefferson	6,547	19,849
Johnson	6,547	19,849
Kearney	6,969	20,323
Keith	7,892	21,943
Keya Paha	6,969	20,323
Kimball	7,892	21,943
Knox	6,969	20,323
Lancaster	6,547	19,849
Lincoln	7,892	21,943
Logan	7,892	21,943
Loup	6,969	20,323
Madison	6,969	20,323
McPherson	7,892	21,943
Merrick	6,969	20,323
Morrill	7,892	21,943
Nance	6,969	20,323
Nemaha	6,547	19,849
Nuckolls	6,969	20,323
Otoe	6,547	19,849
Pawnee	6,547	19,849
Perkins	7,892	21,943
Phelps	6,969	20,323
Pierce	6,969	20,323
Platte	6,969	20,323
Polk	6,969	20,323
Red Willow	7,892	21,943
Richardson	6,547	19,849
Rock	6,969	20,323
Saline	6,547	19,849
Sarpy	6,503	18,868
Saunders	6,503	18,868
Scotts Bluff	7,892	21,943

Seward	6,547	19,849
Sheridan	7,892	21,943
Sherman	6,969	20,323
Sioux	7,892	21,943
Stanton	6,969	20,323
Thayer	6,547	19,849
Thomas	7,892	21,943
Thurston	6,503	18,868
Valley	6,969	20,323
Washington	6,503	18,868
Wayne	6,969	20,323
Webster	6,969	20,323
Wheeler	6,969	20,323
York	6,547	19,849

## Nevada

County	Employee-Only	Dependent, Family, etc.
Carson City	6,296	15,350
Churchill	7,586	19,806
Clark	6,048	18,187
Douglas	6,296	15,350
Elko	7,586	19,806
Esmeralda	7,586	19,806
Eureka	7,586	19,806
Humboldt	7,586	19,806
Lander	7,586	19,806
Lincoln	7,586	19,806
Lyon	6,296	15,350
Mineral	7,586	19,806
Nye	6,048	18,187
Pershing	7,586	19,806
Storey	6,296	15,350
Washoe	6,981	18,962
White Pine	7,586	19,806

## New Hampshire

County	Employee-Only	Dependent, Family, etc.
All	7,363	20,889

## New Jersey

County	Employee-Only	Dependent, Family, etc.
All	8,090	21,601

## New Mexico

County	Employee-Only	Dependent, Family, etc.
Bernalillo	6,798	18,699
Catron	8,553	23,423
Chaves	8,553	23,423
Cibola	8,553	23,423

Colfax	8,553	23,423
Curry	8,553	23,423
De Baca	8,553	23,423
Doña Ana	6,860	18,980
Eddy	8,553	23,423
Grant	8,553	23,423
Guadalupe	8,553	23,423
Harding	8,553	23,423
Hidalgo	8,553	23,423
Lea	8,553	23,423
Lincoln	8,553	23,423
Los Alamos	8,553	23,423
Luna	8,553	23,423
McKinley	8,553	23,423
Mora	8,553	23,423
Otero	8,553	23,423
Quay	8,553	23,423
Rio Arriba	8,553	23,423
Roosevelt	8,553	23,423
San Juan	7,018	18,909
San Miguel	8,553	23,423
Sandoval	6,798	18,699
Santa Fe	7,123	17,684
Sierra	8,553	23,423
Socorro	8,553	23,423
Taos	8,553	23,423
Torrance	6,798	18,699
Union	8,553	23,423
Valencia	6,798	18,699

### New York

County	Employee-Only	Dependent, Family, etc.
Albany	7,383	21,433
Allegany	6,806	19,730
Bronx	9,659	29,771
Broome	7,940	22,260
Cattaraugus	6,806	19,730
Cayuga	7,940	22,260
Chautauqua	6,806	19,730
Chemung	7,940	22,260
Chenango	7,885	22,540
Clinton	7,885	22,540
Columbia	7,383	21,433
Cortland	7,940	22,260
Delaware	8,882	21,464
Dutchess	8,882	21,464
Erie	6,806	19,730
Essex	7,885	22,540
Franklin	7,885	22,540
Fulton	7,383	21,433
Genesee	6,806	19,730
Greene	7,383	21,433

Hamilton	7,885	22,540
Herkimer	7,885	22,540
Jefferson	7,885	22,540
Kings	9,659	29,771
Lewis	7,885	22,540
Livingston	6,941	19,847
Madison	7,885	22,540
Monroe	6,941	19,847
Montgomery	7,383	21,433
Nassau	9,224	28,140
New York	9,659	29,771
Niagara	6,806	19,730
Oneida	7,885	22,540
Onondaga	7,940	22,260
Ontario	6,941	19,847
Orange	8,882	21,464
Orleans	6,806	19,730
Oswego	7,885	22,540
Otsego	7,885	22,540
Putnam	8,882	21,464
Queens	9,659	29,771
Rensselaer	7,383	21,433
Richmond	9,659	29,771
Rockland	9,659	29,771
Saratoga	7,383	21,433
Schenectady	7,383	21,433
Schoharie	7,383	21,433
Schuyler	7,940	22,260
Seneca	6,941	19,847
St. Lawrence	7,885	22,540
Steuben	7,940	22,260
Suffolk	9,224	28,140
Sullivan	8,882	21,464
Tioga	7,940	22,260
Tompkins	7,940	22,260
Ulster	8,882	21,464
Warren	7,383	21,433
Washington	7,383	21,433
Wayne	6,941	19,847
Westchester	9,659	29,771
Wyoming	6,806	19,730
Yates	6,941	19,847

### North Carolina

County	Employee-Only	Dependent, Family, etc.
Alamance	7,128	20,739
Alexander	6,529	19,000
Alleghany	7,736	21,519
Anson	6,886	19,226
Ashe	7,736	21,519
Avery	7,042	18,350
Beaufort	7,871	18,197

Bertie	7,967	20,483
Bladen	7,233	21,609
Brunswick	7,474	19,121
Buncombe	7,042	18,350
Burke	6,529	19,000
Cabarrus	6,886	19,226
Caldwell	6,529	19,000
Camden	7,967	20,483
Carteret	7,871	18,197
Caswell	7,128	20,739
Catawba	6,529	19,000
Chatham	7,128	20,739
Cherokee	7,042	18,350
Chowan	7,967	20,483
Clay	7,042	18,350
Cleveland	7,492	20,082
Columbus	7,474	19,121
Craven	7,871	18,197
Cumberland	7,233	21,609
Currituck	7,967	20,483
Dare	7,871	18,197
Davidson	7,499	20,349
Davie	7,499	20,349
Duplin	7,474	19,121
Durham	7,128	20,739
Edgecombe	7,289	23,007
Forsyth	7,499	20,349
Franklin	6,923	19,540
Gaston	7,492	20,082
Gates	7,967	20,483
Graham	7,042	18,350
Granville	6,736	18,464
Greene	7,289	23,007
Guilford	7,341	19,809
Halifax	7,967	20,483
Harnett	7,233	21,609
Haywood	7,042	18,350
Henderson	7,042	18,350
Hertford	7,967	20,483
Hoke	7,233	21,609
Hyde	7,871	18,197
Iredell	6,529	19,000
Jackson	7,042	18,350
Johnston	6,923	19,540
Jones	7,871	18,197
Lee	7,128	20,739
Lenoir	7,871	18,197
Lincoln	7,492	20,082
Macon	7,042	18,350
Madison	7,042	18,350
Martin	7,967	20,483
McDowell	7,042	18,350
Mecklenburg	6,886	19,226

Mitchell	7,042	18,350
Montgomery	9,030	19,601
Moore	9,030	19,601
Nash	7,289	23,007
New Hanover	7,474	19,121
Northampton	7,967	20,483
Onslow	7,474	19,121
Orange	7,128	20,739
Pamlico	7,871	18,197
Pasquotank	7,967	20,483
Pender	7,474	19,121
Perquimans	7,967	20,483
Person	7,128	20,739
Pitt	7,289	23,007
Polk	7,042	18,350
Randolph	7,341	19,809
Richmond	7,233	21,609
Robeson	7,233	21,609
Rockingham	7,341	19,809
Rowan	6,886	19,226
Rutherford	7,042	18,350
Sampson	7,233	21,609
Scotland	7,233	21,609
Stanly	6,886	19,226
Stokes	7,499	20,349
Surry	7,499	20,349
Swain	7,042	18,350
Transylvania	7,042	18,350
Tyrrell	7,871	18,197
Union	6,886	19,226
Vance	6,736	18,464
Wake	6,923	19,540
Warren	6,736	18,464
Washington	7,871	18,197
Watauga	7,736	21,519
Wayne	7,289	23,007
Wilkes	7,736	21,519
Wilson	7,289	23,007
Yadkin	7,499	20,349
Yancey	7,042	18,350

### North Dakota

County	Employee-Only	Dependent, Family, etc.
Adams	7,501	19,786
Barnes	7,501	19,786
Benson	7,501	19,786
Billings	7,501	19,786
Bottineau	7,501	19,786
Bowman	7,501	19,786
Burke	7,501	19,786
Burleigh	6,883	18,125
Cass	6,845	18,722

Cavalier	7,501	19,786
Dickey	7,501	19,786
Divide	7,501	19,786
Dunn	7,501	19,786
Eddy	7,501	19,786
Emmons	7,501	19,786
Foster	7,501	19,786
Golden Valley	7,501	19,786
Grand Forks	7,097	18,758
Grant	7,501	19,786
Griggs	7,501	19,786
Hettinger	7,501	19,786
Kidder	7,501	19,786
La Moure	7,501	19,786
Logan	7,501	19,786
McHenry	7,501	19,786
McIntosh	7,501	19,786
McKenzie	7,501	19,786
McLean	7,501	19,786
Mercer	7,501	19,786
Morton	6,883	18,125
Mountrail	7,501	19,786
Nelson	7,501	19,786
Oliver	7,501	19,786
Pembina	7,501	19,786
Pierce	7,501	19,786
Ramsey	7,501	19,786
Ransom	7,501	19,786
Renville	7,501	19,786
Richland	7,501	19,786
Rolette	7,501	19,786
Sargent	7,501	19,786
Sheridan	7,501	19,786
Sioux	7,501	19,786
Slope	7,501	19,786
Stark	7,501	19,786
Steele	7,501	19,786
Stutsman	7,501	19,786
Towner	7,501	19,786
Traill	7,501	19,786
Walsh	7,501	19,786
Ward	7,501	19,786
Wells	7,501	19,786
Williams	7,501	19,786

### Ohio

County	Employee-Only	Dependent, Family, etc.
Adams	7,363	19,533
Allen	7,480	19,589
Ashland	7,297	22,924
Ashtabula	7,530	21,580
Athens	7,051	21,428

Auglaize	7,480	19,589
Belmont	7,496	19,458
Brown	7,363	19,533
Butler	6,820	20,816
Carroll	7,521	21,193
Champaign	6,829	19,411
Clark	6,829	19,411
Clermont	7,363	19,533
Clinton	7,363	19,533
Columbiana	7,489	20,468
Coshocton	7,496	19,458
Crawford	7,128	19,831
Cuyahoga	7,530	21,580
Darke	6,829	19,411
Defiance	8,137	21,370
Delaware	6,996	22,087
Erie	8,591	20,639
Fairfield	6,996	22,087
Fayette	6,996	22,087
Franklin	6,996	22,087
Fulton	8,137	21,370
Gallia	8,906	23,548
Geauga	7,530	21,580
Greene	6,829	19,411
Guernsey	7,496	19,458
Hamilton	6,820	20,816
Hancock	7,480	19,589
Hardin	7,480	19,589
Harrison	7,496	19,458
Henry	8,137	21,370
Highland	7,363	19,533
Hocking	7,051	21,428
Holmes	5,810	16,634
Huron	8,591	20,639
Jackson	8,906	23,548
Jefferson	7,496	19,458
Knox	6,996	22,087
Lake	7,530	21,580
Lawrence	8,906	23,548
Licking	6,996	22,087
Logan	6,996	22,087
Lorain	7,530	21,580
Lucas	8,137	21,370
Madison	6,996	22,087
Mahoning	7,489	20,468
Marion	7,654	21,747
Medina	7,297	22,924
Meigs	7,051	21,428
Mercer	7,480	19,589
Miami	6,829	19,411
Monroe	7,496	19,458
Montgomery	6,829	19,411
Morgan	7,496	19,458

Morrow	7,654	21,747
Muskingum	7,496	19,458
Noble	7,496	19,458
Ottawa	8,591	20,639
Paulding	7,480	19,589
Perry	7,496	19,458
Pickaway	6,996	22,087
Pike	8,906	23,548
Portage	7,297	22,924
Preble	6,829	19,411
Putnam	7,480	19,589
Richland	7,128	19,831
Ross	8,906	23,548
Sandusky	8,591	20,639
Scioto	8,906	23,548
Seneca	8,591	20,639
Shelby	6,829	19,411
Stark	7,521	21,193
Summit	7,297	22,924
Trumbull	7,489	20,468
Tuscarawas	7,496	19,458
Union	6,996	22,087
Van Wert	7,480	19,589
Vinton	8,906	23,548
Warren	6,820	20,816
Washington	7,051	21,428
Wayne	5,810	16,634
Williams	8,137	21,370
Wood	8,137	21,370
Wyandot	8,591	20,639

### Oklahoma

County	Employee-Only	Dependent, Family, etc.
Adair	6,658	18,162
Alfalfa	6,658	18,162
Atoka	6,658	18,162
Beaver	6,658	18,162
Beckham	6,658	18,162
Blaine	6,658	18,162
Bryan	6,658	18,162
Caddo	6,658	18,162
Canadian	6,804	18,124
Carter	6,658	18,162
Cherokee	6,658	18,162
Choctaw	6,658	18,162
Cimarron	6,658	18,162
Cleveland	6,804	18,124
Coal	6,658	18,162
Comanche	6,813	16,976
Cotton	6,658	18,162
Craig	6,658	18,162
Creek	6,864	18,835

Custer	6,658	18,162
Delaware	6,658	18,162
Dewey	6,658	18,162
Ellis	6,658	18,162
Garfield	6,658	18,162
Garvin	6,658	18,162
Grady	6,804	18,124
Grant	6,658	18,162
Greer	6,658	18,162
Harmon	6,658	18,162
Harper	6,658	18,162
Haskell	6,658	18,162
Hughes	6,658	18,162
Jackson	6,658	18,162
Jefferson	6,658	18,162
Johnston	6,658	18,162
Kay	6,658	18,162
Kingfisher	6,658	18,162
Kiowa	6,658	18,162
Latimer	6,658	18,162
Le Flore	6,283	16,749
Lincoln	6,804	18,124
Logan	6,804	18,124
Love	6,658	18,162
Major	6,658	18,162
Marshall	6,658	18,162
Mayer	6,658	18,162
McClain	6,804	18,124
McCurtain	6,658	18,162
McIntosh	6,658	18,162
Murray	6,658	18,162
Muskogee	6,658	18,162
Noble	6,658	18,162
Nowata	6,658	18,162
Okfuskee	6,658	18,162
Oklahoma	6,804	18,124
Okmulgee	6,864	18,835
Osage	6,864	18,835
Ottawa	6,658	18,162
Pawnee	6,864	18,835
Payne	6,658	18,162
Pittsburg	6,658	18,162
Pontotoc	6,658	18,162
Pottawatomie	6,658	18,162
Pushmataha	6,658	18,162
Roger Mills	6,658	18,162
Rogers	6,864	18,835
Seminole	6,658	18,162
Sequoyah	6,283	16,749
Stephens	6,658	18,162
Texas	6,658	18,162
Tillman	6,658	18,162
Tulsa	6,864	18,835

Wagoner	6,864	18,835
Washington	6,658	18,162
Washita	6,658	18,162
Woods	6,658	18,162
Woodward	6,658	18,162

### Oregon

County	Employee-Only	Dependent, Family, etc.
Baker	8,032	18,221
Benton	6,556	19,683
Clackamas	6,401	17,971
Clatsop	7,917	20,515
Columbia	7,917	20,515
Coos	7,917	20,515
Crook	8,032	18,221
Curry	7,917	20,515
Deschutes	6,083	19,263
Douglas	6,534	17,708
Gilliam	8,032	18,221
Grant	8,032	18,221
Harney	8,032	18,221
Hood River	8,032	18,221
Jackson	6,534	17,708
Jefferson	8,032	18,221
Josephine	6,534	17,708
Klamath	6,083	19,263
Lake	6,083	19,263
Lane	6,556	19,683
Lincoln	7,917	20,515
Linn	6,556	19,683
Malheur	8,032	18,221
Marion	6,316	17,110
Morrow	8,032	18,221
Multnomah	6,401	17,971
Polk	6,316	17,110
Sherman	8,032	18,221
Tillamook	7,917	20,515
Umatilla	8,032	18,221
Union	8,032	18,221
Wallowa	8,032	18,221
Wasco	8,032	18,221
Washington	6,401	17,971
Wheeler	8,032	18,221
Yamhill	6,401	17,971

### Pennsylvania

County	Employee-Only	Dependent, Family, etc.
Adams	7,546	21,105
Allegheny	6,933	19,582
Armstrong	6,933	19,582
Beaver	6,933	19,582



Bedford	7,397	17,192
Berks	7,546	21,105
Blair	7,397	17,192
Bradford	7,282	19,690
Bucks	7,839	22,060
Butler	6,933	19,582
Cambria	7,397	17,192
Cameron	7,151	21,373
Carbon	7,282	19,690
Centre	7,272	23,760
Chester	7,839	22,060
Clarion	6,088	17,396
Clearfield	7,397	17,192
Clinton	7,282	19,690
Columbia	7,272	23,760
Crawford	6,088	17,396
Cumberland	6,997	20,639
Dauphin	6,997	20,639
Delaware	7,839	22,060
Elk	7,151	21,373
Erie	6,088	17,396
Fayette	6,933	19,582
Forest	6,088	17,396
Franklin	6,997	20,639
Fulton	6,997	20,639
Greene	6,933	19,582
Huntingdon	7,397	17,192
Indiana	6,933	19,582
Jefferson	7,397	17,192
Juniata	6,997	20,639
Lackawanna	7,282	19,690
Lancaster	7,546	21,105
Lawrence	6,933	19,582
Lebanon	6,997	20,639
Lehigh	7,272	23,760
Luzerne	7,282	19,690
Lycoming	7,282	19,690
McKean	6,088	17,396
Mercer	6,088	17,396
Mifflin	7,272	23,760
Monroe	7,282	19,690
Montgomery	7,839	22,060
Montour	7,272	23,760
Northampton	7,272	23,760
Northumberland	7,272	23,760
Perry	6,997	20,639
Philadelphia	7,839	22,060
Pike	7,282	19,690
Potter	7,151	21,373
Schuylkill	7,272	23,760
Snyder	7,272	23,760
Somerset	7,397	17,192
Sullivan	7,282	19,690

Susquehanna	7,282	19,690
Tioga	7,282	19,690
Union	7,272	23,760
Venango	6,088	17,396
Warren	6,088	17,396
Washington	6,933	19,582
Wayne	7,282	19,690
Westmoreland	6,933	19,582
Wyoming	7,282	19,690
York	7,546	21,105

### Rhode Island

County	Employee-Only	Dependent, Family, etc.
All	7,859	21,309

### South Carolina

County	Employee-Only	Dependent, Family, etc.
Abbeville	7,869	20,197
Aiken	7,165	18,595
Allendale	7,395	19,173
Anderson	7,847	20,897
Bamberg	6,248	18,519
Barnwell	6,186	17,955
Beaufort	7,903	18,421
Berkeley	6,651	19,824
Calhoun	6,827	18,396
Charleston	7,415	19,948
Cherokee	7,033	18,443
Chester	7,762	19,226
Chesterfield	7,357	19,072
Clarendon	6,046	18,785
Colleton	7,315	18,545
Darlington	8,162	19,364
Dillon	7,495	18,148
Dorchester	8,240	18,702
Edgefield	6,164	17,948
Fairfield	7,521	19,007
Florence	7,810	19,997
Georgetown	7,870	18,007
Greenville	7,205	19,147
Greenwood	6,297	17,903
Hampton	7,877	19,097
Horry	7,012	21,383
Jasper	7,402	18,527
Kershaw	8,284	20,144
Lancaster	7,718	18,674
Laurens	7,297	18,430
Lee	7,271	18,574
Lexington	7,550	19,369
Marion	8,331	20,373
Marlboro	7,669	19,206

McCormick	8,307	19,838
Newberry	8,267	19,629
Oconee	8,295	22,348
Orangeburg	8,046	21,360
Pickens	7,456	18,583
Richland	7,043	22,133
Saluda	8,235	19,296
Spartanburg	6,896	20,056
Sumter	7,591	17,932
Union	6,154	17,880
Williamsburg	6,904	19,333
York	7,775	19,145

### South Dakota

County	Employee-Only	Dependent, Family, etc.
Aurora	8,300	21,803
Beadle	7,393	20,421
Bennett	7,311	20,126
Bon Homme	8,300	21,803
Brookings	7,393	20,421
Brown	7,393	20,421
Brule	8,300	21,803
Buffalo	8,300	21,803
Butte	7,311	20,126
Campbell	7,393	20,421
Charles Mix	8,300	21,803
Clark	7,393	20,421
Clay	7,181	20,479
Codington	7,393	20,421
Corson	7,311	20,126
Custer	7,311	20,126
Davison	8,300	21,803
Day	7,393	20,421
Deuel	7,393	20,421
Dewey	7,311	20,126
Douglas	8,300	21,803
Edmunds	7,393	20,421
Fall River	7,311	20,126
Faulk	7,393	20,421
Grant	7,393	20,421
Gregory	7,311	20,126
Haakon	7,311	20,126
Hamiin	7,393	20,421
Hand	8,300	21,803
Hanson	8,300	21,803
Harding	7,311	20,126
Hughes	8,300	21,803
Hutchinson	8,300	21,803
Hyde	8,300	21,803
Jackson	7,311	20,126
Jerauld	8,300	21,803
Jones	7,311	20,126

Kingsbury	7,393	20,421
Lake	7,181	20,479
Lawrence	7,311	20,126
Lincoln	7,181	20,479
Lyman	7,311	20,126
Marshall	7,393	20,421
McCook	7,181	20,479
McPherson	7,393	20,421
Meade	7,311	20,126
Mellette	7,311	20,126
Miner	8,300	21,803
Minnehaha	7,181	20,479
Moody	7,181	20,479
Pennington	7,311	20,126
Perkins	7,311	20,126
Potter	7,393	20,421
Roberts	7,393	20,421
Sanborn	8,300	21,803
Shannon	7,311	20,126
Spink	7,393	20,421
Stanley	7,311	20,126
Sully	8,300	21,803
Todd	7,311	20,126
Tripp	7,311	20,126
Turner	7,181	20,479
Union	7,181	20,479
Walworth	7,393	20,421
Yankton	8,300	21,803
Ziebach	7,311	20,126

### Tennessee

County	Employee-Only	Dependent, Family, etc.
Anderson	6,173	17,996
Bedford	6,673	15,728
Benton	6,825	20,883
Bledsoe	6,780	18,618
Blount	6,173	17,996
Bradley	6,780	18,618
Campbell	6,173	17,996
Cannon	6,067	16,567
Carroll	6,825	20,883
Carter	5,881	18,355
Cheatham	6,583	18,999
Chester	6,825	20,883
Claiborne	6,173	17,996
Clay	6,067	16,567
Cocke	6,173	17,996
Coffee	6,673	15,728
Crockett	6,825	20,883
Cumberland	6,067	16,567
Davidson	6,583	18,999
Decatur	6,825	20,883

DeKalb	6,067	16,567
Dickson	6,673	15,728
Dyer	6,825	20,883
Fayette	6,415	18,799
Fentress	6,067	16,567
Franklin	6,780	18,618
Gibson	6,825	20,883
Giles	6,673	15,728
Grainger	6,173	17,996
Greene	5,881	18,355
Grundy	6,780	18,618
Hamblen	6,173	17,996
Hamilton	6,780	18,618
Hancock	5,881	18,355
Hardeman	6,825	20,883
Hardin	6,825	20,883
Hawkins	5,881	18,355
Haywood	6,415	18,799
Henderson	6,825	20,883
Henry	6,825	20,883
Hickman	6,673	15,728
Houston	6,673	15,728
Humphreys	6,673	15,728
Jackson	6,067	16,567
Jefferson	6,173	17,996
Johnson	5,881	18,355
Knox	6,173	17,996
Lake	6,825	20,883
Lauderdale	6,415	18,799
Lawrence	6,673	15,728
Lewis	6,673	15,728
Lincoln	6,673	15,728
Loudon	6,173	17,996
Macon	6,067	16,567
Madison	6,825	20,883
Marion	6,780	18,618
Marshall	6,673	15,728
Mauzy	6,673	15,728
McMinn	6,780	18,618
McNairy	6,825	20,883
Meigs	6,780	18,618
Monroe	6,173	17,996
Montgomery	6,583	18,999
Moore	6,673	15,728
Morgan	6,173	17,996
Obion	6,825	20,883
Overton	6,067	16,567
Perry	6,673	15,728
Pickett	6,067	16,567
Polk	6,780	18,618
Putnam	6,067	16,567
Rhea	6,780	18,618
Roane	6,173	17,996

Robertson	6,583	18,999
Rutherford	6,583	18,999
Scott	6,173	17,996
Sequatchie	6,780	18,618
Sevier	6,173	17,996
Shelby	6,415	18,799
Smith	6,067	16,567
Stewart	6,673	15,728
Sullivan	5,881	18,355
Sumner	6,583	18,999
Tipton	6,415	18,799
Trousdale	6,583	18,999
Unicoi	5,881	18,355
Union	6,173	17,996
Van Buren	6,067	16,567
Warren	6,067	16,567
Washington	5,881	18,355
Wayne	6,673	15,728
Weakley	6,825	20,883
White	6,067	16,567
Williamson	6,583	18,999
Wilson	6,583	18,999

### Texas

County	Employee-Only	Dependent, Family, etc.
Anderson	7,421	18,696
Andrews	7,421	18,696
Angelina	7,421	18,696
Aransas	6,906	22,570
Archer	8,440	19,625
Armstrong	9,936	22,167
Atascosa	6,835	17,544
Austin	6,840	22,358
Bailey	7,421	18,696
Bandera	6,835	17,544
Bastrop	6,830	20,191
Baylor	7,421	18,696
Bee	7,421	18,696
Bell	7,339	16,416
Bexar	6,835	17,544
Blanco	7,421	18,696
Borden	7,421	18,696
Bosque	7,421	18,696
Bowie	6,253	17,651
Brazoria	6,840	22,358
Brazos	6,137	19,688
Brewster	7,421	18,696
Briscoe	7,421	18,696
Brooks	7,421	18,696
Brown	7,421	18,696
Burleson	6,137	19,688
Burnet	7,421	18,696

Caldwell	6,830	20,191
Calhoun	7,019	19,083
Callahan	7,399	19,412
Cameron	6,716	15,988
Camp	7,421	18,696
Carson	9,936	22,167
Cass	7,421	18,696
Castro	7,421	18,696
Chambers	6,840	22,358
Cherokee	7,421	18,696
Childress	7,421	18,696
Clay	8,440	19,625
Cochran	7,421	18,696
Coke	7,421	18,696
Coleman	7,421	18,696
Collin	7,839	22,047
Collingsworth	7,421	18,696
Colorado	7,421	18,696
Comal	6,835	17,544
Comanche	7,421	18,696
Concho	7,421	18,696
Cooke	7,421	18,696
Coryell	7,339	16,416
Cottle	7,421	18,696
Crane	7,421	18,696
Crockett	7,421	18,696
Crosby	6,117	20,071
Culberson	7,421	18,696
Dallam	7,421	18,696
Dallas	7,839	22,047
Dawson	7,421	18,696
Deaf Smith	7,421	18,696
Delta	7,839	22,047
Denton	7,839	22,047
DeWitt	7,421	18,696
Dickens	7,421	18,696
Dimmit	7,421	18,696
Donley	7,421	18,696
Duval	7,421	18,696
Eastland	7,421	18,696
Ector	8,911	19,166
Edwards	7,421	18,696
El Paso	7,550	16,149
Ellis	7,839	22,047
Erath	7,421	18,696
Falls	7,421	18,696
Fannin	7,421	18,696
Fayette	7,421	18,696
Fisher	7,421	18,696
Floyd	7,421	18,696
Foard	7,421	18,696
Fort Bend	6,840	22,358
Franklin	7,421	18,696

Freestone	7,421	18,696
Frio	7,421	18,696
Gaines	7,421	18,696
Galveston	6,840	22,358
Garza	7,421	18,696
Gillespie	7,421	18,696
Glasscock	7,421	18,696
Goliad	7,019	19,083
Gonzales	7,421	18,696
Gray	7,421	18,696
Grayson	7,707	18,670
Gregg	6,073	22,987
Grimes	7,421	18,696
Guadalupe	6,835	17,544
Hale	7,421	18,696
Hall	7,421	18,696
Hamilton	7,421	18,696
Hansford	7,421	18,696
Hardeman	7,421	18,696
Hardin	7,682	22,480
Harris	6,840	22,358
Harrison	7,421	18,696
Hartley	7,421	18,696
Haskell	7,421	18,696
Hays	6,830	20,191
Hemphill	7,421	18,696
Henderson	7,421	18,696
Hidalgo	7,301	19,219
Hill	7,421	18,696
Hockley	7,421	18,696
Hood	7,421	18,696
Hopkins	7,421	18,696
Houston	7,421	18,696
Howard	7,421	18,696
Hudspeth	7,421	18,696
Hunt	7,839	22,047
Hutchinson	7,421	18,696
Irion	8,955	18,365
Jack	7,421	18,696
Jackson	7,421	18,696
Jasper	7,421	18,696
Jeff Davis	7,421	18,696
Jefferson	7,682	22,480
Jim Hogg	7,421	18,696
Jim Wells	7,421	18,696
Johnson	7,839	22,047
Jones	7,399	19,412
Karnes	7,421	18,696
Kaufman	7,839	22,047
Kendall	6,835	17,544
Kenedy	7,421	18,696
Kent	7,421	18,696
Kerr	7,421	18,696

Kimble	7,421	18,696
King	7,421	18,696
Kinney	7,421	18,696
Kleberg	7,421	18,696
Knox	7,421	18,696
Lamar	7,421	18,696
Lamb	7,421	18,696
Lampasas	7,339	16,416
LaSalle	7,421	18,696
Lavaca	7,421	18,696
Lee	7,421	18,696
Leon	7,421	18,696
Liberty	6,840	22,358
Limestone	7,421	18,696
Lipscomb	7,421	18,696
Live Oak	7,421	18,696
Llano	7,421	18,696
Loving	7,421	18,696
Lubbock	6,117	20,071
Lynn	7,421	18,696
Madison	7,421	18,696
Marion	7,421	18,696
Martin	7,421	18,696
Mason	7,421	18,696
Matagorda	7,421	18,696
Maverick	7,421	18,696
McCulloch	7,421	18,696
McLennan	5,624	15,474
McMullen	7,421	18,696
Medina	6,835	17,544
Menard	7,421	18,696
Midland	6,019	18,708
Milam	7,421	18,696
Mills	7,421	18,696
Mitchell	7,421	18,696
Montague	7,421	18,696
Montgomery	6,840	22,358
Moore	7,421	18,696
Morris	7,421	18,696
Motley	7,421	18,696
Nacogdoches	7,421	18,696
Navarro	7,421	18,696
Newton	7,421	18,696
Nolan	7,421	18,696
Nueces	6,906	22,570
Ochiltree	7,421	18,696
Oldham	7,421	18,696
Orange	7,682	22,480
Palo Pinto	7,421	18,696
Panola	7,421	18,696
Parker	7,839	22,047
Parmer	7,421	18,696
Pecos	7,421	18,696

Polk	7,421	18,696
Potter	9,936	22,167
Presidio	7,421	18,696
Rains	7,421	18,696
Randall	9,936	22,167
Reagan	7,421	18,696
Real	7,421	18,696
Red River	7,421	18,696
Reeves	7,421	18,696
Refugio	7,421	18,696
Roberts	7,421	18,696
Robertson	6,137	19,688
Rockwall	7,839	22,047
Runnels	7,421	18,696
Rusk	6,073	22,987
Sabine	7,421	18,696
San Augustine	7,421	18,696
San Jacinto	6,840	22,358
San Patricio	6,906	22,570
San Saba	7,421	18,696
Schleicher	7,421	18,696
Scurry	7,421	18,696
Shackelford	7,421	18,696
Shelby	7,421	18,696
Sherman	7,421	18,696
Smith	6,904	22,893
Somervell	7,421	18,696
Starr	7,421	18,696
Stephens	7,421	18,696
Sterling	7,421	18,696
Stonewall	7,421	18,696
Sutton	7,421	18,696
Swisher	7,421	18,696
Tarrant	7,839	22,047
Taylor	7,399	19,412
Terrell	7,421	18,696
Terry	7,421	18,696
Throckmorton	7,421	18,696
Titus	7,421	18,696
Tom Green	8,955	18,365
Travis	6,830	20,191
Trinity	7,421	18,696
Tyler	7,421	18,696
Upshur	6,073	22,987
Upton	7,421	18,696
Uvalde	7,421	18,696
Val Verde	7,421	18,696
Van Zandt	7,421	18,696
Victoria	7,019	19,083
Walker	7,421	18,696
Waller	6,840	22,358
Ward	7,421	18,696
Washington	7,421	18,696

Webb	7,455	20,274
Wharton	7,421	18,696
Wheeler	7,421	18,696
Wichita	8,440	19,625
Wilbarger	7,421	18,696
Willacy	7,421	18,696
Williamson	6,830	20,191
Wilson	6,835	17,544
Winkler	7,421	18,696
Wise	7,839	22,047
Wood	7,421	18,696
Yoakum	7,421	18,696
Young	7,421	18,696
Zapata	7,421	18,696
Zavala	7,421	18,696

### Utah

County	Employee-Only	Dependent, Family, etc.
Beaver	6,852	19,272
Box Elder	6,057	16,370
Cache	6,974	18,788
Carbon	6,852	19,272
Daggett	6,852	19,272
Davis	5,884	17,953
Duchesne	6,852	19,272
Emery	6,852	19,272
Garfield	6,852	19,272
Grand	6,852	19,272
Iron	7,759	16,800
Juab	6,852	19,272
Kane	6,852	19,272
Millard	6,852	19,272
Morgan	6,057	16,370
Piute	6,852	19,272
Rich	6,974	18,788
Salt Lake	5,884	17,953
San Juan	6,852	19,272
Sanpete	6,852	19,272
Sevier	6,852	19,272
Summit	5,884	17,953
Tooele	5,884	17,953
Uintah	6,852	19,272
Utah	5,501	17,342
Wasatch	5,884	17,953
Washington	7,759	16,800
Wayne	6,852	19,272
Weber	6,057	16,370

### Vermont

County	Employee-Only	Dependent, Family, etc.
All	7,516	20,543

### Virginia

County	Employee-Only	Dependent, Family, etc.
Accomack	7,346	19,191
Albemarle	7,584	20,604
Alexandria City	7,542	23,327
Alleghany	7,346	19,191
Amelia	7,131	22,408
Amherst	6,596	18,601
Appomattox	6,596	18,601
Arlington	7,542	23,327
Augusta	7,346	19,191
Bath	7,346	19,191
Bedford	6,596	18,601
Bedford City	6,596	18,601
Bland	7,346	19,191
Botetourt	7,502	22,016
Bristol City	7,629	17,414
Brunswick	7,346	19,191
Buchanan	7,346	19,191
Buckingham	7,346	19,191
Buena Vista City	7,346	19,191
Campbell	6,596	18,601
Caroline	7,131	22,408
Carroll	7,346	19,191
Charles City	7,131	22,408
Charlotte	7,346	19,191
Charlottesville City	7,584	20,604
Chesapeake City	7,659	21,119
Chesterfield	7,131	22,408
Clarke	7,542	23,327
Colonial Heights City	7,131	22,408
Covington City	7,346	19,191
Craig	7,502	22,016
Culpeper	7,346	19,191
Cumberland	7,131	22,408
Danville City	8,956	21,176
Dickenson	7,346	19,191
Dinwiddie	7,131	22,408
Emporia City	7,346	19,191
Essex	7,346	19,191
Fairfax	7,542	23,327
Fairfax City	7,542	23,327
Falls Church City	7,542	23,327
Fauquier	7,542	23,327
Floyd	7,346	19,191
Fluvanna	7,584	20,604
Franklin	7,502	22,016
Franklin City	7,346	19,191
Frederick	7,139	19,737
Fredericksburg City	7,542	23,327
Galax City	7,346	19,191
Giles	6,887	20,730

Gloucester	7,659	21,119
Goochland	7,131	22,408
Grayson	7,346	19,191
Greene	7,584	20,604
Greensville	7,346	19,191
Halifax	7,346	19,191
Hampton City	7,659	21,119
Hanover	7,131	22,408
Harrisonburg City	6,958	21,742
Henrico	7,131	22,408
Henry	7,346	19,191
Highland	7,346	19,191
Hopewell City	7,131	22,408
Isle of Wight	7,659	21,119
James City	7,659	21,119
King and Queen	7,131	22,408
King George	7,346	19,191
King William	7,131	22,408
Lancaster	7,346	19,191
Lee	7,346	19,191
Lexington City	7,346	19,191
Loudoun	7,542	23,327
Louisa	7,131	22,408
Lunenburg	7,346	19,191
Lynchburg City	6,596	18,601
Madison	7,346	19,191
Manassas City	7,542	23,327
Manassas Park City	7,542	23,327
Martinsville City	7,346	19,191
Mathews	7,659	21,119
Mecklenburg	7,346	19,191
Middlesex	7,346	19,191
Montgomery	6,887	20,730
Nelson	7,584	20,604
New Kent	7,131	22,408
Newport News City	7,659	21,119
Norfolk City	7,659	21,119
Northampton	7,346	19,191
Northumberland	7,346	19,191
Norton City	7,346	19,191
Nottoway	7,346	19,191
Orange	7,346	19,191
Page	7,346	19,191
Patrick	7,346	19,191
Petersburg City	7,131	22,408
Pittsylvania	8,956	21,176
Poquoson	7,659	21,119
Portsmouth City	7,659	21,119
Powhatan	7,131	22,408
Prince Edward	7,346	19,191
Prince George	7,131	22,408
Prince William	7,542	23,327
Pulaski	6,887	20,730

Radford City	6,887	20,730
Rappahannock	7,346	19,191
Richmond	7,346	19,191
Richmond City	7,131	22,408
Roanoke	7,502	22,016
Roanoke City	7,502	22,016
Rockbridge	7,346	19,191
Rockingham	6,958	21,742
Russell	7,346	19,191
Salem City	7,502	22,016
Scott	7,629	17,414
Shenandoah	7,346	19,191
Smyth	7,346	19,191
Southampton	7,346	19,191
Spotsylvania	7,542	23,327
Stafford	7,542	23,327
Staunton City	7,346	19,191
Suffolk City	7,659	21,119
Surry	7,659	21,119
Sussex	7,131	22,408
Tazewell	7,346	19,191
Virginia Beach City	7,659	21,119
Warren	7,542	23,327
Washington	7,629	17,414
Waynesboro City	7,346	19,191
Westmoreland	7,346	19,191
Williamsburg City	7,659	21,119
Winchester City	7,139	19,737
Wise	7,346	19,191
Wythe	7,346	19,191
York	7,659	21,119

### Washington

County	Employee-Only	Dependent, Family, etc.
Adams	6,501	18,564
Asotin	6,501	18,564
Benton	6,501	18,564
Chelan	6,501	18,564
Clallam	6,985	19,530
Clark	6,469	18,452
Columbia	6,501	18,564
Cowlitz	6,985	19,530
Douglas	6,501	18,564
Ferry	5,842	16,070
Franklin	6,501	18,564
Garfield	6,501	18,564
Grant	6,501	18,564
Grays Harbor	6,985	19,530
Island	6,985	19,530
Jefferson	6,985	19,530
King	6,728	20,561
Kitsap	6,985	19,530

Kittitas	6,501	18,564
Klickitat	6,469	18,452
Lewis	6,985	19,530
Lincoln	5,842	16,070
Mason	6,985	19,530
Okanogan	6,501	18,564
Pacific	6,985	19,530
Pend Oreille	5,842	16,070
Pierce	6,985	19,530
San Juan	6,985	19,530
Skagit	6,985	19,530
Skamania	6,469	18,452
Snohomish	6,985	19,530
Spokane	5,842	16,070
Stevens	5,842	16,070
Thurston	6,985	19,530
Wahkiakum	6,985	19,530
Walla Walla	6,501	18,564
Whatcom	6,985	19,530
Whitman	6,501	18,564
Yakima	6,501	18,564

### West Virginia

County	Employee-Only	Dependent, Family, etc.
Barbour	8,041	17,908
Berkeley	7,226	18,930
Boone	7,779	22,008
Braxton	7,916	20,797
Brooke	7,541	19,840
Cabell	6,855	18,411
Calhoun	7,916	20,797
Clay	7,916	20,797
Doddridge	6,995	17,518
Fayette	7,916	20,797
Gilmer	6,995	17,518
Grant	6,607	17,760
Greenbrier	7,916	20,797
Hampshire	6,607	17,760
Hancock	7,541	19,840
Hardy	6,607	17,760
Harrison	8,041	17,908
Jackson	8,689	20,180
Jefferson	7,226	18,930
Kanawha	8,584	19,499
Lewis	6,995	17,518
Lincoln	7,779	22,008
Logan	7,779	22,008
Marion	6,995	17,518
Marshall	7,541	19,840
Mason	6,855	18,411
McDowell	7,779	22,008
Mercer	7,406	20,390

Mineral	6,607	17,760
Mingo	7,779	22,008
Monongalia	6,995	17,518
Monroe	7,406	20,390
Morgan	6,607	17,760
Nicholas	7,916	20,797
Ohio	7,541	19,840
Pendleton	6,607	17,760
Pleasants	8,689	20,180
Pocahontas	8,041	17,908
Preston	8,041	17,908
Putnam	6,855	18,411
Raleigh	7,406	20,390
Randolph	8,041	17,908
Ritchie	8,689	20,180
Roane	7,916	20,797
Summers	7,406	20,390
Taylor	8,041	17,908
Tucker	8,041	17,908
Tyler	8,689	20,180
Upshur	8,041	17,908
Wayne	6,855	18,411
Webster	8,041	17,908
Wetzel	6,995	17,518
Wirt	8,689	20,180
Wood	8,689	20,180
Wyoming	7,779	22,008

### Wisconsin

County	Employee-Only	Dependent, Family, etc.
Adams	5,971	22,364
Ashland	7,468	21,934
Barron	7,523	19,196
Bayfield	7,468	21,934
Brown	6,295	19,098
Buffalo	6,922	19,611
Burnett	7,468	21,934
Calumet	6,376	18,113
Chippewa	8,268	21,526
Clark	7,523	19,196
Columbia	6,843	23,239
Crawford	8,132	20,925
Dane	6,763	20,936

Dodge	6,376	18,113
Door	6,295	19,098
Douglas	7,468	21,934
Dunn	8,268	21,526
Eau Claire	8,268	21,526
Florence	6,621	18,403
Fond du Lac	6,376	18,113
Forest	6,621	18,403
Grant	8,132	20,925
Green	6,843	23,239
Green Lake	5,971	22,364
Iowa	8,132	20,925
Iron	6,621	18,403
Jackson	6,922	19,611
Jefferson	6,843	23,239
Juneau	5,971	22,364
Kenosha	7,113	21,248
Kewaunee	6,295	19,098
La Crosse	6,922	19,611
Lafayette	8,132	20,925
Langlade	6,621	18,403
Lincoln	7,426	21,396
Manitowoc	6,295	19,098
Marathon	7,426	21,396
Marinette	6,295	19,098
Marquette	5,971	22,364
Menomonee	6,295	19,098
Milwaukee	6,972	22,831
Monroe	6,922	19,611
Oconto	6,295	19,098
Oneida	6,621	18,403
Outagamie	6,376	18,113
Ozaukee	6,775	19,038
Pepin	8,268	21,526
Pierce	8,316	19,516
Polk	8,316	19,516
Portage	7,426	21,396
Price	7,523	19,196
Racine	7,113	21,248
Richland	5,971	22,364
Rock	6,843	23,239
Rusk	7,523	19,196
Sauk	5,971	22,364

Sawyer	7,468	21,934
Shawano	6,295	19,098
Sheboygan	6,376	18,113
St. Croix	8,316	19,516
Taylor	7,523	19,196
Trempealeau	6,922	19,611
Vernon	8,132	20,925
Vilas	6,621	18,403
Walworth	6,843	23,239
Washburn	7,468	21,934
Washington	6,775	19,038
Waukesha	6,775	19,038
Waupaca	6,376	18,113
Waushara	6,376	18,113
Winnebago	6,376	18,113
Wood	7,426	21,396

### Wyoming

County	Employee-Only	Dependent, Family, etc.
Albany	8,074	21,196
Big Horn	8,074	21,196
Campbell	8,074	21,196
Carbon	8,074	21,196
Converse	8,074	21,196
Crook	8,074	21,196
Fremont	8,074	21,196
Goshen	8,074	21,196
Hot Springs	8,074	21,196
Johnson	8,074	21,196
Laramie	7,803	20,476
Lincoln	8,074	21,196
Natrona	7,514	20,850
Niobrara	8,074	21,196
Park	8,074	21,196
Platte	8,074	21,196
Sheridan	8,074	21,196
Sublette	8,074	21,196
Sweetwater	8,074	21,196
Teton	8,074	21,196
Uinta	8,074	21,196
Washakie	8,074	21,196
Weston	8,074	21,196