



**Note:** *The draft you are looking for begins on the next page.*

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# 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).

### Reminder

**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 later) 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, go to [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, General Business Credit.



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 who 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 \$65,000 per FTE.** For details, see Worksheets 1 and 3.



If you had more than 10 FTEs **and** average annual wages of more than \$32,000, 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 \$65,000.

**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), Profit or Loss From Business, 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 pays to cover a tobacco surcharge isn't taken into account in figuring the uniform percentage requirement. Amounts you or your employee pays 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](#), earlier.
- 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 2024, 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 2024.
- Medicare taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2024.
- Medicare taxes the tax-exempt employer was required to pay for calendar year 2024.

## 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](#).

## 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 that has been extended for 5 more years. 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, go to [CMS.gov](https://www.cms.gov).

**Exception for eligible small employers in certain counties.** For calendar year 2024, 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 2024 if they properly claimed the credit under section 45R for all or part of 2023. 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 2024 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 after 2013 and before 2023 included a Form 8941 with line A checked “Yes” and line 12 showing a positive amount. For more information, see [Credit Period](#), earlier.

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

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

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

	(a) Individuals Considered Employees	(b) Employee Hours of Service	(c) Employee Wages Paid
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			
21.			
22.			
23.			
24.			
25.			
<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 the employee 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 the minister's 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 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 \$32,000 for the tax year. If you paid average annual wages of \$65,000 or more for the tax year, your credit is reduced to zero.

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

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

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

	(a) Enrolled Individuals Considered Employees	(b) Employer Premiums Paid	(c) Adjusted Average Premiums	(d) Enrolled Employee Hours of Service
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22.				
23.				
24.				
25.				
<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 2024, 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 \$32,000)

- |  |          |
|--|----------|
| 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 \$32,400 from line 3   | 4. _____ |
| 5. Divide line 4 by \$32,400. Enter the result as a decimal (rounded to at least 3 places) | 5. _____ |
| 6. Multiply line 2 by line 5   | 6. _____ |
| 7. Subtract line 6 from line 1. Report this amount on Form 8941, line 9                    | 7. _____ |

## Line 10

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

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

1. Enter the total enrolled employee hours of service from Worksheet 4, column (d) . . . . .	1.	
2. Hours of service per FTE . . . . .	2.	2,080
3. Divide line 1 by line 2. If the result 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), Partner's Share of Income, Deductions, Credits, etc., box 15 (code BA);
- Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc., box 13 (code BA);
- Schedule K-1 (Form 1041), Beneficiary's Share of Income, Deductions, Credits, etc., 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 2024.
- Medicare taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2024.
- Medicare taxes the tax-exempt employer was required to pay for calendar year 2024.

**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.

<b>Recordkeeping</b> .....	8 hr., 8 min.
<b>Learning about the law or the form</b> .....	1 hr., 2 min.
<b>Preparing and sending the form to the IRS</b> .....	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.

TREASURY/IRS  
AND OMB USE  
ONLY DRAFT

November 21, 2024



# 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 2024.

## Alabama

County	Employee-Only	Dependent, Family, etc.
Autauga	8,741	23,453
Baldwin	8,328	20,937
Barbour	8,328	20,937
Bibb	8,073	22,250
Blount	8,073	22,250
Bullock	8,328	20,937
Butler	8,328	20,937
Calhoun	7,635	20,924
Chambers	8,328	20,937
Cherokee	8,328	20,937
Chilton	8,073	22,250
Choctaw	8,328	20,937
Clarke	8,328	20,937
Clay	8,328	20,937
Cleburne	8,328	20,937
Coffee	8,328	20,937
Colbert	8,710	22,810
Conecuh	8,328	20,937
Coosa	8,328	20,937
Covington	8,328	20,937
Crenshaw	8,328	20,937
Cullman	8,328	20,937
Dale	8,328	20,937
Dallas	8,328	20,937
DeKalb	8,328	20,937
Elmore	8,741	23,453
Escambia	8,328	20,937
Etowah	7,572	22,226
Fayette	8,328	20,937
Franklin	8,328	20,937
Geneva	8,057	22,014
Greene	8,200	21,879
Hale	8,200	21,879
Henry	8,057	22,014
Houston	8,057	22,014
Jackson	8,328	20,937
Jefferson	8,073	22,250
Lamar	8,328	20,937
Lauderdale	8,710	22,810
Lawrence	8,446	21,495
Lee	7,726	20,656

Limestone	8,306	23,301
Lowndes	8,741	23,453
Macon	8,328	20,937
Madison	8,306	23,301
Marengo	8,328	20,937
Marion	8,328	20,937
Marshall	8,328	20,937
Mobile	8,215	22,163
Monroe	8,328	20,937
Montgomery	8,741	23,453
Morgan	8,446	21,495
Perry	8,328	20,937
Pickens	8,328	20,937
Pike	8,328	20,937
Randolph	8,328	20,937
Russell	8,401	21,352
Shelby	8,073	22,250
St. Clair	8,073	22,250
Sumter	8,328	20,937
Talladega	8,328	20,937
Tallapoosa	8,328	20,937
Tuscaloosa	8,200	21,879
Walker	8,073	22,250
Washington	8,328	20,937
Wilcox	8,328	20,937
Winston	8,328	20,937

## Alaska

County	Employee-Only	Dependent, Family, etc.
Aleutians East	12,563	33,209
Aleutians West	12,563	33,209
Anchorage	11,682	31,718
Bethel	11,682	31,718
Bristol Bay	12,563	33,209
Denali	12,563	33,209
Dillingham	11,682	31,718
Fairbanks North Star	12,563	33,209
Haines	12,288	35,134
Hoonah-Angoon	12,288	35,134
Juneau	12,288	35,134
Kenai Peninsula	12,563	33,209
Ketchikan Gateway	12,288	35,134
Kodiak Island	12,563	33,209
Lake and Peninsula	12,563	33,209
Matanuska Susitna	12,563	33,209
Nome	12,563	33,209
North Slope	12,563	33,209
Northwest Arctic	12,563	33,209

Petersburg	12,288	35,134
Prince of Wales-Hyder	12,288	35,134
Sitka	12,288	35,134
Skagway	12,288	35,134
Southeast Fairbanks	12,563	33,209
Valdez Cordova	11,682	31,718
Wade Hampton	12,563	33,209
Wrangell City and Borough	12,288	35,134
Yakutat	12,563	33,209
Yukon Koyukuk	12,563	33,209

## Arizona

County	Employee-Only	Dependent, Family, etc.
Apache	8,205	23,802
Cochise	7,861	21,771
Coconino	8,205	23,802
Gila	7,803	20,592
Graham	7,861	21,771
Greenlee	7,861	21,771
La Paz	8,893	24,548
Maricopa	7,510	22,558
Mohave	8,205	23,802
Navajo	8,205	23,802
Pima	7,513	21,227
Pinal	7,803	20,592
Santa Cruz	7,513	21,227
Yavapai	8,154	21,670
Yuma	8,893	24,548

## Arkansas

County	Employee-Only	Dependent, Family, etc.
Arkansas	7,140	18,250
Ashley	7,140	18,250
Baxter	7,244	21,429
Benton	7,244	21,429
Boone	7,244	21,429
Bradley	7,140	18,250
Calhoun	7,695	23,029
Carroll	7,244	21,429
Chicot	7,140	18,250
Clark	7,180	21,558
Clay	7,751	21,560
Cleburne	7,231	19,797
Cleveland	7,140	18,250
Columbia	7,695	23,029
Conway	7,231	19,797

Craighead	7,751	21,560
Crawford	6,714	21,788
Crittenden	7,751	21,560
Cross	7,751	21,560
Dallas	7,140	18,250
Desha	7,140	18,250
Drew	7,140	18,250
Faulkner	7,231	19,797
Franklin	6,714	21,788
Fulton	7,751	21,560
Garland	7,180	21,558
Grant	7,231	19,797
Greene	7,751	21,560
Hempstead	7,695	23,029
Hot Spring	7,180	21,558
Howard	7,695	23,029
Independence	7,751	21,560
Izard	7,751	21,560
Jackson	7,751	21,560
Jefferson	7,140	18,250
Johnson	6,714	21,788
Lafayette	7,695	23,029
Lawrence	7,751	21,560
Lee	7,140	18,250
Lincoln	7,140	18,250
Little River	7,695	23,029
Logan	6,714	21,788
Lonoke	7,231	19,797
Madison	7,244	21,429
Marion	7,244	21,429
Miller	7,695	23,029
Mississippi	7,751	21,560
Monroe	7,140	18,250
Montgomery	7,180	21,558
Nevada	7,695	23,029
Newton	7,244	21,429
Ouachita	7,695	23,029
Perry	7,231	19,797
Phillips	7,140	18,250
Pike	7,180	21,558
Poinsett	7,751	21,560
Polk	6,714	21,788
Pope	7,231	19,797
Prairie	7,231	19,797
Pulaski	7,231	19,797
Randolph	7,751	21,560
Saline	7,231	19,797
Scott	6,714	21,788
Searcy	7,244	21,429
Sebastian	6,714	21,788
Sevier	7,695	23,029
Sharp	7,751	21,560
St. Francis	7,751	21,560

Stone	7,751	21,560
Union	7,695	23,029
Van Buren	7,231	19,797
Washington	7,244	21,429
White	7,231	19,797
Woodruff	7,751	21,560
Yell	7,231	19,797

### California

County	Employee-Only	Dependent, Family, etc.
Alameda	9,991	26,876
Alpine	9,825	23,668
Amador	9,825	23,668
Butte	9,825	23,668
Calaveras	9,825	23,668
Colusa	9,825	23,668
Contra Costa	9,461	26,914
Del Norte	9,825	23,668
El Dorado	8,406	24,340
Fresno	8,250	25,788
Glenn	9,825	23,668
Humboldt	9,825	23,668
Imperial	8,038	22,422
Inyo	8,038	22,422
Kern	8,576	20,941
Kings	8,250	25,788
Lake	9,825	23,668
Lassen	9,825	23,668
Los Angeles	8,516	24,150
Madera	8,250	25,788
Marin	8,673	24,682
Mariposa	9,008	24,693
Mendocino	9,825	23,668
Merced	9,008	24,693
Modoc	9,825	23,668
Mono	8,038	22,422
Monterey	9,395	26,386
Napa	8,673	24,682
Nevada	9,825	23,668
Orange	9,098	26,021
Placer	8,406	24,340
Plumas	9,825	23,668
Riverside	8,823	24,188
Sacramento	8,406	24,340
San Benito	9,395	26,386
San Bernardino	8,823	24,188
San Diego	8,224	22,479
San Francisco	9,194	32,092
San Joaquin	9,008	24,693
San Luis Obispo	8,551	25,169
San Mateo	10,893	30,804
Santa Barbara	8,551	25,169

Santa Clara	9,709	28,911
Santa Cruz	9,395	26,386
Shasta	9,825	23,668
Sierra	9,825	23,668
Siskiyou	9,825	23,668
Solano	8,673	24,682
Sonoma	8,673	24,682
Stanislaus	9,008	24,693
Sutter	9,825	23,668
Tehama	9,825	23,668
Trinity	9,825	23,668
Tulare	9,008	24,693
Tuolumne	9,825	23,668
Ventura	8,551	25,169
Yolo	8,406	24,340
Yuba	9,825	23,668

### Colorado

County	Employee-Only	Dependent, Family, etc.
Adams	8,504	21,656
Alamosa	8,633	23,653
Arapahoe	8,504	21,656
Archuleta	8,569	24,827
Baca	8,633	23,653
Bent	8,633	23,653
Boulder	8,665	22,089
Broomfield	8,504	21,656
Chaffee	8,633	23,653
Cheyenne	8,633	23,653
Clear Creek	8,504	21,656
Conejos	8,633	23,653
Costilla	8,633	23,653
Crowley	8,633	23,653
Custer	8,633	23,653
Delta	8,569	24,827
Denver	8,504	21,656
Dolores	8,569	24,827
Douglas	8,504	21,656
Eagle	7,932	24,678
El Paso	7,425	22,503
Elbert	8,504	21,656
Fremont	8,633	23,653
Garfield	7,932	24,678
Gilpin	8,504	21,656
Grand	8,569	24,827
Gunnison	8,569	24,827
Hinsdale	8,569	24,827
Huerfano	8,633	23,653
Jackson	8,569	24,827
Jefferson	8,504	21,656
Kiowa	8,633	23,653
Kit Carson	8,633	23,653

La Plata	8,569	24,827
Lake	8,569	24,827
Larimer	8,694	20,373
Las Animas	8,633	23,653
Lincoln	8,633	23,653
Logan	9,459	25,901
Mesa	9,910	22,125
Mineral	8,633	23,653
Moffat	8,569	24,827
Montezuma	8,569	24,827
Montrose	8,569	24,827
Morgan	9,459	25,901
Otero	8,633	23,653
Ouray	8,569	24,827
Park	8,504	21,656
Phillips	9,459	25,901
Pitkin	7,932	24,678
Prowers	8,633	23,653
Pueblo	8,421	21,282
Rio Blanco	8,569	24,827
Rio Grande	8,633	23,653
Routt	8,569	24,827
Saguache	8,633	23,653
San Juan	8,569	24,827
San Miguel	8,569	24,827
Sedgwick	9,459	25,901
Summit	7,932	24,678
Teller	7,425	22,503
Washington	9,459	25,901
Weld	8,816	26,016
Yuma	9,459	25,901

### Connecticut

County	Employee-Only	Dependent, Family, etc.
Fairfield	9,847	29,578
Hartford	9,002	26,680
Litchfield	8,793	28,343
Middlesex	9,071	27,136
New Haven	9,794	29,443
New London	10,375	25,787
Tolland	9,085	25,131
Windham	9,637	31,760

### Delaware

County	Employee-Only	Dependent, Family, etc.
All	8,846	23,764

### District of Columbia

County	Employee-Only	Dependent, Family, etc.
All	9,368	28,176

### Florida

County	Employee-Only	Dependent, Family, etc.
Alachua	8,574	22,734
Baker	7,973	24,191
Bay	8,052	21,468
Bradford	8,111	24,389
Brevard	9,160	26,969
Broward	8,175	23,328
Calhoun	8,179	24,235
Charlotte	8,533	25,787
Citrus	8,060	24,117
Clay	7,995	23,813
Collier	7,988	29,682
Columbia	8,606	25,617
DeSoto	8,161	25,090
Dixie	8,049	23,261
Duval	8,681	26,581
Escambia	8,119	24,945
Flagler	8,811	24,301
Franklin	8,293	25,489
Gadsden	8,215	24,406
Gilchrist	8,214	24,798
Glades	8,262	25,093
Gulf	8,395	24,880
Hamilton	8,080	24,470
Hardee	7,947	23,424
Hendry	8,408	25,031
Hernando	8,893	23,963
Highlands	8,547	25,569
Hillsborough	7,958	25,175
Holmes	8,083	23,872
Indian River	8,085	24,108
Jackson	7,785	22,810
Jefferson	8,349	23,916
Lafayette	8,166	23,429
Lake	9,660	24,889
Lee	8,269	25,057
Leon	9,847	28,653
Levy	7,897	24,443
Liberty	8,032	23,563
Madison	8,249	24,855
Manatee	7,718	21,046
Marion	7,167	20,829
Martin	8,016	24,627
Miami-Dade	8,264	24,940
Monroe	8,436	25,476
Nassau	8,332	23,044
Okaloosa	8,059	28,477
Okeechobee	8,534	25,640
Orange	7,953	22,301
Osceola	8,438	24,353
Palm Beach	8,603	28,912

Pasco	7,525	23,362
Pinellas	8,194	23,018
Polk	9,577	24,469
Putnam	8,213	24,383
Santa Rosa	7,980	23,369
Sarasota	7,958	24,513
Seminole	7,715	20,895
St. Johns	10,257	27,879
St. Lucie	7,591	21,601
Sumter	8,329	24,392
Suwannee	8,117	24,652
Taylor	8,601	24,732
Union	8,069	24,395
Volusia	8,915	22,545
Wakulla	8,092	24,704
Walton	8,033	23,143
Washington	8,243	24,709

### Georgia

County	Employee-Only	Dependent, Family, etc.
Appling	10,583	27,444
Atkinson	8,296	26,061
Bacon	8,995	24,100
Baker	9,035	25,176
Baldwin	9,240	24,458
Banks	8,493	22,594
Barrow	9,031	21,237
Bartow	8,799	22,877
Ben Hill	8,599	24,744
Berrien	8,599	24,744
Bibb	8,882	20,662
Bleckley	8,882	20,662
Brantley	8,995	24,100
Brooks	8,599	24,744
Bryan	10,583	27,444
Bulloch	10,583	27,444
Burke	8,370	20,462
Butts	8,799	22,877
Calhoun	9,035	25,176
Camden	8,995	24,100
Candler	10,583	27,444
Carroll	9,728	28,180
Catoosa	9,171	24,214
Charlton	8,995	24,100
Chatham	10,583	27,444
Chattahoochee	8,306	21,721
Chattooga	8,654	22,433
Cherokee	8,799	22,877
Clarke	9,031	21,237
Clay	9,035	25,176
Clayton	8,799	22,877
Clinch	8,599	24,744



Cobb	8,799	22,877
Coffee	8,296	26,061
Colquitt	8,599	24,744
Columbia	8,370	20,462
Cook	8,599	24,744
Coweta	8,799	22,877
Crawford	8,882	20,662
Crisp	9,035	25,176
Dade	9,171	24,214
Dawson	8,493	22,594
Decatur	8,599	24,744
DeKalb	8,799	22,877
Dodge	8,882	20,662
Dooly	8,882	20,662
Dougherty	9,035	25,176
Douglas	8,799	22,877
Early	8,599	24,744
Echols	8,599	24,744
Effingham	10,583	27,444
Elbert	9,031	21,237
Emanuel	8,370	20,462
Evans	10,583	27,444
Fannin	8,899	23,245
Fayette	8,799	22,877
Floyd	8,654	22,433
Forsyth	8,799	22,877
Franklin	8,493	22,594
Fulton	8,799	22,877
Gilmer	8,654	22,433
Glascock	8,370	20,462
Glynn	8,995	24,100
Gordon	8,654	22,433
Grady	8,599	24,744
Greene	9,031	21,237
Gwinnett	8,799	22,877
Habersham	8,493	22,594
Hall	8,493	22,594
Hancock	9,240	24,458
Haralson	9,728	28,180
Harris	8,306	21,721
Hart	8,493	22,594
Heard	9,728	28,180
Henry	8,799	22,877
Houston	8,882	20,662
Irwin	8,599	24,744
Jackson	9,031	21,237
Jasper	8,799	22,877
Jeff Davis	8,296	26,061
Jefferson	8,370	20,462
Jenkins	8,370	20,462
Johnson	8,296	26,061
Jones	8,882	20,662
Lamar	8,799	22,877

Lanier	8,599	24,744
Laurens	8,296	26,061
Lee	9,035	25,176
Liberty	10,583	27,444
Lincoln	8,370	20,462
Long	10,583	27,444
Lowndes	8,599	24,744
Lumpkin	8,493	22,594
Macon	8,306	21,721
Madison	9,031	21,237
Marion	8,306	21,721
McDuffie	8,370	20,462
McIntosh	8,995	24,100
Meriwether	8,306	21,721
Miller	8,599	24,744
Mitchell	9,035	25,176
Monroe	8,882	20,662
Montgomery	8,296	26,061
Morgan	9,031	21,237
Murray	8,899	23,245
Muscogee	8,306	21,721
Newton	8,799	22,877
Oconee	9,031	21,237
Oglethorpe	9,031	21,237
Paulding	8,799	22,877
Peach	8,882	20,662
Pickens	8,654	22,433
Pierce	8,995	24,100
Pike	8,799	22,877
Polk	8,654	22,433
Pulaski	8,882	20,662
Putnam	8,882	20,662
Quitman	8,306	21,721
Rabun	8,493	22,594
Randolph	9,035	25,176
Richmond	8,370	20,462
Rockdale	8,799	22,877
Schley	9,035	25,176
Screven	10,583	27,444
Seminole	8,599	24,744
Spalding	8,799	22,877
Stephens	8,493	22,594
Stewart	8,306	21,721
Sumter	9,035	25,176
Talbot	8,306	21,721
Taliaferro	8,370	20,462
Tattnall	10,583	27,444
Taylor	8,306	21,721
Telfair	8,296	26,061
Terrell	9,035	25,176
Thomas	8,599	24,744
Tift	8,599	24,744
Toombs	8,296	26,061

Towns	8,493	22,594
Treutlen	8,296	26,061
Troup	8,306	21,721
Turner	8,599	24,744
Twiggs	8,882	20,662
Union	8,493	22,594
Upson	8,306	21,721
Walker	9,171	24,214
Walton	8,799	22,877
Ware	8,995	24,100
Warren	8,370	20,462
Washington	9,240	24,458
Wayne	8,995	24,100
Webster	8,306	21,721
Wheeler	8,296	26,061
White	8,493	22,594
Whitfield	8,899	23,245
Wilcox	8,882	20,662
Wilkes	8,370	20,462
Wilkinson	9,240	24,458
Worth	9,035	25,176

#### Hawaii

County	Employee-Only	Dependent, Family, etc.
All	8,011	22,871

#### Idaho

County	Employee-Only	Dependent, Family, etc.
Ada	7,370	18,558
Adams	7,815	19,674
Bannock	8,437	18,200
Bear Lake	8,437	18,200
Benewah	7,039	16,122
Bingham	8,437	18,200
Blaine	6,966	18,948
Boise	7,815	19,674
Bonner	7,039	16,122
Bonneville	7,965	20,506
Boundary	7,039	16,122
Butte	8,437	18,200
Camas	6,966	18,948
Canyon	7,815	19,674
Caribou	8,437	18,200
Cassia	6,966	18,948
Clark	7,965	20,506
Clearwater	8,172	19,086
Custer	8,437	18,200
Elmore	7,815	19,674
Franklin	8,437	18,200
Fremont	7,965	20,506
Gem	7,815	19,674

Gooding	6,966	18,948
Idaho	8,172	19,086
Jefferson	7,965	20,506
Jerome	6,966	18,948
Kootenai	7,039	16,122
Latah	7,039	16,122
Lemhi	7,965	20,506
Lewis	8,172	19,086
Lincoln	6,966	18,948
Madison	7,965	20,506
Minidoka	6,966	18,948
Nez Perce	8,172	19,086
Oneida	8,437	18,200
Owyhee	7,815	19,674
Payette	7,815	19,674
Power	8,437	18,200
Shoshone	7,039	16,122
Teton	7,965	20,506
Twin Falls	6,966	18,948
Valley	7,815	19,674
Washington	7,815	19,674

Fulton	8,744	25,140
Gallatin	9,777	25,949
Greene	8,687	25,047
Grundy	9,101	21,765
Hamilton	9,777	25,949
Hancock	8,243	25,623
Hardin	9,777	25,949
Henderson	8,243	25,623
Henry	8,243	25,623
Iroquois	9,646	25,054
Jackson	9,777	25,949
Jasper	9,777	25,949
Jefferson	9,777	25,949
Jersey	8,687	25,047
Jo Daviess	8,972	22,362
Johnson	9,777	25,949
Kane	8,977	25,172
Kankakee	9,101	21,765
Kendall	9,101	21,765
Knox	8,744	25,140
Lake	8,536	25,135
LaSalle	8,744	25,140
Lawrence	9,777	25,949
Lee	8,972	22,362
Livingston	9,902	24,851
Logan	8,465	23,011
Macon	8,465	23,011
Macoupin	8,687	25,047
Madison	8,984	26,654
Marion	9,777	25,949
Marshall	8,744	25,140
Mason	8,465	23,011
Massac	9,777	25,949
McDonough	8,744	25,140
McHenry	8,536	25,135
McLean	9,902	24,851
Menard	8,465	23,011
Mercer	8,243	25,623
Monroe	8,984	26,654
Montgomery	8,687	25,047
Morgan	8,465	23,011
Moultrie	8,465	23,011
Ogle	8,972	22,362
Peoria	8,744	25,140
Perry	9,777	25,949
Piatt	9,646	25,054
Pike	8,465	23,011
Pope	9,777	25,949
Pulaski	9,777	25,949
Putnam	8,744	25,140
Randolph	8,687	25,047
Richland	9,777	25,949
Rock Island	8,243	25,623

Saline	9,777	25,949
Sangamon	8,465	23,011
Schuyler	8,465	23,011
Scott	8,465	23,011
Shelby	8,465	23,011
St. Clair	8,984	26,654
Stark	8,744	25,140
Stephenson	8,972	22,362
Tazewell	8,744	25,140
Union	9,777	25,949
Vermilion	9,646	25,054
Wabash	9,777	25,949
Warren	8,243	25,623
Washington	8,687	25,047
Wayne	9,777	25,949
White	9,777	25,949
Whiteside	8,243	25,623
Will	9,101	21,765
Williamson	9,777	25,949
Winnebago	8,972	22,362
Woodford	8,744	25,140

### Illinois

County	Employee-Only	Dependent, Family, etc.
Adams	8,465	23,011
Alexander	9,777	25,949
Bond	8,687	25,047
Boone	8,972	22,362
Brown	8,465	23,011
Bureau	8,243	25,623
Calhoun	8,687	25,047
Carroll	8,972	22,362
Cass	8,465	23,011
Champaign	9,646	25,054
Christian	8,465	23,011
Clark	9,646	25,054
Clay	9,777	25,949
Clinton	8,687	25,047
Coles	9,646	25,054
Cook	8,729	24,808
Crawford	9,777	25,949
Cumberland	9,646	25,054
DeKalb	8,972	22,362
DeWitt	9,902	24,851
Douglas	9,646	25,054
DuPage	8,977	25,172
Edgar	9,646	25,054
Edwards	9,777	25,949
Effingham	9,777	25,949
Fayette	9,777	25,949
Ford	9,646	25,054
Franklin	9,777	25,949

### Indiana

County	Employee-Only	Dependent, Family, etc.
Adams	8,481	23,214
Allen	8,709	24,189
Bartholomew	7,972	23,203
Benton	8,516	25,391
Blackford	8,548	25,410
Boone	8,559	25,255
Brown	8,560	27,709
Carroll	9,016	26,016
Cass	9,034	21,897
Clark	7,522	22,444
Clay	8,780	24,472
Clinton	9,016	26,016
Crawford	7,522	22,444
Daviess	8,271	25,780
Dearborn	9,246	24,245
Decatur	7,972	23,203
DeKalb	8,481	23,214
Delaware	8,548	25,410
Dubois	8,271	25,780
Elkhart	8,456	22,896
Fayette	8,795	26,531
Floyd	7,522	22,444
Fountain	9,016	26,016
Franklin	9,246	24,245
Fulton	9,034	21,897
Gibson	9,588	24,463
Grant	8,548	25,410
Greene	8,271	25,780

Hamilton	8,559	25,255
Hancock	8,795	26,531
Harrison	7,522	22,444
Hendricks	8,559	25,255
Henry	8,795	26,531
Howard	9,034	21,897
Huntington	8,481	23,214
Jackson	7,972	23,203
Jasper	8,516	25,391
Jay	8,548	25,410
Jefferson	7,522	22,444
Jennings	7,972	23,203
Johnson	8,560	27,709
Knox	8,271	25,780
Kosciusko	8,456	22,896
LaGrange	8,481	23,214
Lake	8,474	23,469
LaPorte	8,474	23,469
Lawrence	8,560	27,709
Madison	8,795	26,531
Marion	8,559	25,255
Marshall	8,456	22,896
Martin	8,271	25,780
Miami	9,034	21,897
Monroe	8,560	27,709
Montgomery	9,016	26,016
Morgan	8,559	25,255
Newton	8,516	25,391
Noble	8,481	23,214
Ohio	9,246	24,245
Orange	8,271	25,780
Owen	8,560	27,709
Parke	8,780	24,472
Perry	8,271	25,780
Pike	8,271	25,780
Porter	8,474	23,469
Posey	9,588	24,463
Pulaski	9,034	21,897
Putnam	9,016	26,016
Randolph	8,548	25,410
Ripley	9,246	24,245
Rush	7,972	23,203
Scott	7,522	22,444
Shelby	8,559	25,255
Spencer	8,271	25,780
St. Joseph	8,456	22,896
Starke	8,456	22,896
Steuben	8,481	23,214
Sullivan	8,780	24,472
Switzerland	9,246	24,245
Tippecanoe	9,016	26,016
Tipton	9,016	26,016
Union	8,795	26,531

Vanderburgh	9,588	24,463
Vermillion	8,780	24,472
Vigo	8,780	24,472
Wabash	8,481	23,214
Warren	8,516	25,391
Warrick	9,588	24,463
Washington	7,522	22,444
Wayne	8,795	26,531
Wells	8,481	23,214
White	8,516	25,391
Whitley	8,481	23,214

**Iowa**

County	Employee-Only	Dependent, Family, etc.
Adair	8,697	21,249
Adams	8,697	21,249
Allamakee	8,404	23,443
Appanoose	8,218	20,576
Audubon	8,697	21,249
Benton	8,640	23,258
Black Hawk	8,640	23,258
Boone	7,966	23,547
Bremer	8,404	23,443
Buchanan	8,640	23,258
Buena Vista	8,772	22,897
Butler	8,404	23,443
Calhoun	7,966	23,547
Carroll	7,966	23,547
Cass	8,697	21,249
Cedar	8,640	23,258
Cerro Gordo	8,404	23,443
Cherokee	8,772	22,897
Chickasaw	8,404	23,443
Clarke	8,697	21,249
Clay	8,772	22,897
Clayton	8,640	23,258
Clinton	8,640	23,258
Crawford	8,772	22,897
Dallas	8,281	23,344
Davis	8,218	20,576
Decatur	8,697	21,249
Delaware	8,640	23,258
Des Moines	8,218	20,576
Dickinson	8,772	22,897
Dubuque	8,640	23,258
Emmet	8,404	23,443
Fayette	8,404	23,443
Floyd	8,404	23,443
Franklin	8,404	23,443
Fremont	8,697	21,249
Greene	7,966	23,547
Grundy	7,966	23,547

Guthrie	8,697	21,249
Hamilton	7,966	23,547
Hancock	8,404	23,443
Hardin	7,966	23,547
Harrison	8,697	21,249
Henry	8,218	20,576
Howard	8,404	23,443
Humboldt	8,404	23,443
Ida	8,772	22,897
Iowa	8,640	23,258
Jackson	8,640	23,258
Jasper	8,281	23,344
Jefferson	8,218	20,576
Johnson	8,640	23,258
Jones	8,640	23,258
Keokuk	8,218	20,576
Kossuth	8,404	23,443
Lee	8,218	20,576
Linn	8,640	23,258
Louisa	8,218	20,576
Lucas	8,218	20,576
Lyon	8,772	22,897
Madison	8,281	23,344
Mahaska	8,218	20,576
Marion	8,281	23,344
Marshall	7,966	23,547
Mills	8,697	21,249
Mitchell	8,404	23,443
Monona	8,772	22,897
Monroe	8,218	20,576
Montgomery	8,697	21,249
Muscatine	8,218	20,576
O'Brien	8,772	22,897
Osceola	8,772	22,897
Page	8,697	21,249
Palo Alto	8,772	22,897
Plymouth	8,772	22,897
Pocahontas	8,772	22,897
Polk	8,281	23,344
Pottawattamie	8,697	21,249
Poweshiek	7,966	23,547
Ringgold	8,697	21,249
Sac	8,772	22,897
Scott	8,640	23,258
Shelby	8,697	21,249
Sioux	8,772	22,897
Story	7,966	23,547
Tama	7,966	23,547
Taylor	8,697	21,249
Union	8,697	21,249
Van Buren	8,218	20,576
Wapello	8,218	20,576
Warren	8,281	23,344



Washington	8,218	20,576
Wayne	8,218	20,576
Webster	7,966	23,547
Winnebago	8,404	23,443
Winneshiek	8,404	23,443
Woodbury	8,772	22,897
Worth	8,404	23,443
Wright	8,404	23,443

**Kansas**

County	Employee-Only	Dependent, Family, etc.
Allen	7,646	19,378
Anderson	7,618	19,947
Atchison	7,618	19,947
Barber	6,640	20,210
Barton	7,246	21,412
Bourbon	7,646	19,378
Brown	7,618	19,947
Butler	7,303	20,982
Chase	7,303	20,982
Chautauqua	7,303	20,982
Cherokee	7,646	19,378
Cheyenne	7,246	21,412
Clark	6,640	20,210
Clay	6,958	19,361
Cloud	6,958	19,361
Coffey	7,618	19,947
Comanche	6,640	20,210
Cowley	7,303	20,982
Crawford	7,646	19,378
Decatur	7,246	21,412
Dickinson	6,958	19,361
Doniphan	7,618	19,947
Douglas	7,618	19,947
Edwards	6,640	20,210
Elk	7,303	20,982
Ellis	7,246	21,412
Ellsworth	6,958	19,361
Finney	6,640	20,210
Ford	6,640	20,210
Franklin	7,618	19,947
Geary	6,958	19,361
Gove	7,246	21,412
Graham	7,246	21,412
Grant	6,640	20,210
Gray	6,640	20,210
Greeley	7,246	21,412
Greenwood	7,303	20,982
Hamilton	6,640	20,210
Harper	7,303	20,982
Harvey	7,303	20,982
Haskell	6,640	20,210

Hodgeman	6,640	20,210
Jackson	7,618	19,947
Jefferson	7,618	19,947
Jewell	6,958	19,361
Johnson	8,105	20,832
Kearny	6,640	20,210
Kingman	7,303	20,982
Kiowa	6,640	20,210
Labette	7,646	19,378
Lane	7,246	21,412
Leavenworth	8,105	20,832
Lincoln	6,958	19,361
Linn	7,618	19,947
Logan	7,246	21,412
Lyon	7,618	19,947
Marion	7,303	20,982
Marshall	7,618	19,947
McPherson	7,303	20,982
Meade	6,640	20,210
Miami	8,105	20,832
Mitchell	6,958	19,361
Montgomery	7,303	20,982
Morris	6,958	19,361
Morton	6,640	20,210
Nemaha	7,618	19,947
Neosho	7,646	19,378
Ness	7,246	21,412
Norton	7,246	21,412
Osage	7,618	19,947
Osborne	7,246	21,412
Ottawa	6,958	19,361
Pawnee	6,640	20,210
Phillips	7,246	21,412
Pottawatomie	7,618	19,947
Pratt	6,640	20,210
Rawlins	7,246	21,412
Reno	7,303	20,982
Republic	6,958	19,361
Rice	7,303	20,982
Riley	6,958	19,361
Rooks	7,246	21,412
Rush	7,246	21,412
Russell	7,246	21,412
Saline	6,958	19,361
Scott	7,246	21,412
Sedgwick	7,303	20,982
Seward	6,640	20,210
Shawnee	7,618	19,947
Sheridan	7,246	21,412
Sherman	7,246	21,412
Smith	7,246	21,412
Stafford	6,640	20,210
Stanton	6,640	20,210

Stevens	6,640	20,210
Sumner	7,303	20,982
Thomas	7,246	21,412
Trego	7,246	21,412
Wabaunsee	7,618	19,947
Wallace	7,246	21,412
Washington	6,958	19,361
Wichita	7,246	21,412
Wilson	7,303	20,982
Woodson	7,646	19,378
Wyandotte	8,105	20,832

**Kentucky**

County	Employee-Only	Dependent, Family, etc.
Adair	7,995	23,900
Allen	7,995	23,900
Anderson	7,342	21,758
Ballard	9,237	20,839
Barren	7,995	23,900
Bath	7,628	23,016
Bell	8,511	27,031
Boone	7,287	22,920
Bourbon	7,342	21,758
Boyd	7,628	23,016
Boyle	7,342	21,758
Bracken	7,628	23,016
Breathitt	8,511	27,031
Breckinridge	7,433	23,472
Bullitt	7,433	23,472
Butler	7,995	23,900
Caldwell	9,237	20,839
Calloway	9,237	20,839
Campbell	7,287	22,920
Carlisle	9,237	20,839
Carroll	7,433	23,472
Carter	7,628	23,016
Casey	7,995	23,900
Christian	8,681	26,611
Clark	7,342	21,758
Clay	8,511	27,031
Clinton	7,995	23,900
Crittenden	9,237	20,839
Cumberland	7,995	23,900
Daviess	8,681	26,611
Edmonson	7,995	23,900
Elliott	7,628	23,016
Estill	7,342	21,758
Fayette	7,342	21,758
Fleming	7,628	23,016
Floyd	8,511	27,031
Franklin	7,342	21,758
Fulton	9,237	20,839

Gallatin	7,287	22,920
Garrard	7,342	21,758
Grant	7,287	22,920
Graves	9,237	20,839
Grayson	7,433	23,472
Green	7,995	23,900
Greenup	7,628	23,016
Hancock	8,681	26,611
Hardin	7,433	23,472
Harlan	8,511	27,031
Harrison	7,342	21,758
Hart	7,995	23,900
Henderson	8,681	26,611
Henry	7,433	23,472
Hickman	9,237	20,839
Hopkins	8,681	26,611
Jackson	7,342	21,758
Jefferson	7,433	23,472
Jessamine	7,342	21,758
Johnson	8,511	27,031
Kenton	7,287	22,920
Knott	8,511	27,031
Knox	8,511	27,031
LaRue	7,433	23,472
Laurel	8,511	27,031
Lawrence	7,628	23,016
Lee	8,511	27,031
Leslie	8,511	27,031
Letcher	8,511	27,031
Lewis	7,628	23,016
Lincoln	7,342	21,758
Livingston	9,237	20,839
Logan	7,995	23,900
Lyon	9,237	20,839
Madison	7,342	21,758
Magoffin	8,511	27,031
Marion	7,433	23,472
Marshall	9,237	20,839
Martin	8,511	27,031
Mason	7,628	23,016
McCracken	9,237	20,839
McCreary	7,995	23,900
McLean	8,681	26,611
Meade	7,433	23,472
Menifee	7,628	23,016
Mercer	7,342	21,758
Metcalfe	7,995	23,900
Monroe	7,995	23,900
Montgomery	7,342	21,758
Morgan	7,628	23,016
Muhlenberg	8,681	26,611
Nelson	7,433	23,472
Nicholas	7,342	21,758

Ohio	8,681	26,611
Oldham	7,433	23,472
Owen	7,342	21,758
Owsley	8,511	27,031
Pendleton	7,287	22,920
Perry	8,511	27,031
Pike	8,511	27,031
Powell	7,342	21,758
Pulaski	7,995	23,900
Robertson	7,628	23,016
Rockcastle	7,342	21,758
Rowan	7,628	23,016
Russell	7,995	23,900
Scott	7,342	21,758
Shelby	7,433	23,472
Simpson	7,995	23,900
Spencer	7,433	23,472
Taylor	7,995	23,900
Todd	8,681	26,611
Trigg	8,681	26,611
Trimble	7,433	23,472
Union	8,681	26,611
Warren	7,995	23,900
Washington	7,433	23,472
Wayne	7,995	23,900
Webster	8,681	26,611
Whitley	8,511	27,031
Wolfe	8,511	27,031
Woodford	7,342	21,758

### Louisiana

Parish	Employee-Only	Dependent, Family, etc.
Acadia	7,992	20,866
Allen	9,547	21,861
Ascension	8,791	22,141
Assumption	8,784	20,542
Avoyelles	9,380	24,782
Beauregard	9,547	21,861
Bienville	8,188	21,752
Bossier	8,188	21,752
Caddo	8,188	21,752
Calcasieu	9,547	21,861
Caldwell	9,664	20,521
Cameron	9,547	21,861
Catahoula	9,380	24,782
Claiborne	8,188	21,752
Concordia	9,380	24,782
DeSoto	8,188	21,752
East Baton Rouge	8,791	22,141
East Carroll	9,664	20,521
East Feliciana	8,791	22,141
Evangeline	7,992	20,866

Franklin	9,664	20,521
Grant	9,380	24,782
Iberia	7,992	20,866
Iberville	8,791	22,141
Jackson	9,664	20,521
Jefferson	8,750	22,499
Jefferson Davis	9,547	21,861
Lafayette	7,992	20,866
Lafourche	8,784	20,542
LaSalle	9,380	24,782
Lincoln	9,664	20,521
Livingston	8,791	22,141
Madison	9,664	20,521
Morehouse	9,664	20,521
Natchitoches	8,188	21,752
Orleans	8,750	22,499
Ouachita	9,664	20,521
Plaquemines	8,750	22,499
Pointe Coupee	8,791	22,141
Rapides	9,380	24,782
Red River	8,188	21,752
Richland	9,664	20,521
Sabine	8,188	21,752
St. Bernard	8,750	22,499
St. Charles	8,750	22,499
St. Helena	8,791	22,141
St. James	8,750	22,499
St. John Baptist	8,750	22,499
St. Landry	7,992	20,866
St. Martin	7,992	20,866
St. Mary	7,992	20,866
St. Tammany	8,750	22,499
Tangipahoa	8,791	22,141
Tensas	9,664	20,521
Terrebonne	8,784	20,542
Union	9,664	20,521
Vermilion	7,992	20,866
Vernon	9,380	24,782
Washington	8,791	22,141
Webster	8,188	21,752
West Baton Rouge	8,791	22,141
West Carroll	9,664	20,521
West Feliciana	8,791	22,141
Winn	9,380	24,782

### Maine

County	Employee-Only	Dependent, Family, etc.
Androscoggin	8,563	23,088
Aroostook	9,703	24,940
Cumberland	8,290	23,123
Franklin	8,563	23,088
Hancock	9,703	24,940

Kennebec	8,238	22,625
Knox	8,238	22,625
Lincoln	8,238	22,625
Oxford	8,238	22,625
Penobscot	8,563	23,088
Piscataquis	8,563	23,088
Sagadahoc	8,290	23,123
Somerset	8,563	23,088
Waldo	8,563	23,088
Washington	9,703	24,940
York	8,290	23,123

Norfolk	10,326	30,660
Plymouth	9,830	29,195
Suffolk	10,326	30,660
Worcester	9,664	28,933

Lenawee	8,673	25,644
Livingston	8,673	25,644
Luce	10,018	23,163
Mackinac	8,510	22,856
Macomb	8,234	22,845
Manistee	7,203	21,345
Marquette	10,018	23,163
Mason	7,127	21,445
Mecosta	7,127	21,445
Menominee	10,018	23,163
Midland	8,542	21,522
Missaukee	7,203	21,345
Monroe	9,002	24,547
Montcalm	7,127	21,445
Montmorency	8,510	22,856
Muskegon	7,127	21,445
Newaygo	7,127	21,445
Oakland	8,234	22,845
Oceana	7,127	21,445
Ogemaw	8,510	22,856
Ontonagon	10,018	23,163
Osceola	7,127	21,445
Oscoda	8,510	22,856
Otsego	8,510	22,856
Ottawa	7,127	21,445
Presque Isle	8,510	22,856
Roscommon	8,510	22,856
Saginaw	8,524	24,111
Sanilac	8,709	21,559
Schoolcraft	10,018	23,163
Shiawassee	8,060	21,150
St. Clair	7,875	23,377
St. Joseph	8,627	24,892
Tuscola	8,709	21,559
Van Buren	8,627	24,892
Washtenaw	8,673	25,644
Wayne	9,002	24,547
Wexford	7,203	21,345

### Michigan

County	Employee-Only	Dependent, Family, etc.
Alcona	8,510	22,856
Alger	10,018	23,163
Allegan	8,008	23,533
Alpena	8,510	22,856
Antrim	7,203	21,345
Arenac	8,524	24,111
Baraga	10,018	23,163
Barry	8,008	23,533
Bay	8,524	24,111
Benzie	7,203	21,345
Berrien	8,627	24,892
Branch	9,298	25,097
Calhoun	9,298	25,097
Cass	8,627	24,892
Charlevoix	7,203	21,345
Cheboygan	8,510	22,856
Chippewa	8,510	22,856
Clare	8,542	21,522
Clinton	8,521	22,881
Crawford	8,510	22,856
Delta	10,018	23,163
Dickinson	10,018	23,163
Eaton	8,521	22,881
Emmet	7,203	21,345
Genesee	8,060	21,150
Gladwin	8,542	21,522
Gogebic	10,018	23,163
Grand Traverse	7,203	21,345
Gratiot	8,524	24,111
Hillsdale	8,521	22,881
Houghton	10,018	23,163
Huron	8,709	21,559
Ingham	8,521	22,881
Ionia	7,127	21,445
Iosco	8,510	22,856
Iron	10,018	23,163
Isabella	8,542	21,522
Jackson	8,521	22,881
Kalamazoo	9,298	25,097
Kalkaska	7,203	21,345
Kent	7,127	21,445
Keweenaw	10,018	23,163
Lake	7,127	21,445
Lapeer	8,060	21,150
Leelanau	7,203	21,345

### Maryland

County	Employee-Only	Dependent, Family, etc.
Allegany	8,282	25,727
Anne Arundel	8,273	24,972
Baltimore	8,273	24,972
Baltimore City	8,273	24,972
Calvert	8,337	21,363
Caroline	8,337	21,363
Carroll	8,282	25,727
Cecil	8,337	21,363
Charles	8,337	21,363
Dorchester	8,337	21,363
Frederick	8,282	25,727
Garrett	8,282	25,727
Harford	8,273	24,972
Howard	8,273	24,972
Kent	8,337	21,363
Montgomery	8,718	25,697
Prince George's	8,718	25,697
Queen Anne's	8,337	21,363
Somerset	8,337	21,363
St. Mary's	8,337	21,363
Talbot	8,337	21,363
Washington	8,282	25,727
Wicomico	8,337	21,363
Worcester	8,337	21,363

### Massachusetts

County	Employee-Only	Dependent, Family, etc.
Barnstable	11,896	30,964
Berkshire	8,966	27,598
Bristol	9,830	29,195
Dukes	11,896	30,964
Essex	10,000	29,332
Franklin	8,966	27,598
Hampden	8,966	27,598
Hampshire	8,966	27,598
Middlesex	10,326	30,660
Nantucket	11,896	30,964

### Minnesota

County	Employee-Only	Dependent, Family, etc.
Aitkin	8,631	22,222
Anoka	8,348	23,928
Becker	8,643	23,575
Beltrami	8,631	22,222
Benton	8,348	23,928
Big Stone	9,311	21,521
Blue Earth	10,352	22,188
Brown	9,117	22,580
Carlton	10,107	22,968
Carver	8,348	23,928
Cass	8,631	22,222



Chippewa	9,311	21,521
Chisago	8,631	22,222
Clay	8,643	23,575
Clearwater	8,842	24,327
Cook	10,107	22,968
Cottonwood	9,117	22,580
Crow Wing	8,631	22,222
Dakota	8,348	23,928
Dodge	8,999	23,347
Douglas	8,643	23,575
Faribault	10,352	22,188
Fillmore	8,999	23,347
Freeborn	8,999	23,347
Goodhue	8,999	23,347
Grant	8,643	23,575
Hennepin	8,348	23,928
Houston	8,999	23,347
Hubbard	8,631	22,222
Isanti	8,631	22,222
Itasca	10,107	22,968
Jackson	9,117	22,580
Kanabec	8,631	22,222
Kandiyohi	9,311	21,521
Kittson	8,842	24,327
Koochiching	10,107	22,968
Lac qui Parle	9,311	21,521
Lake	10,107	22,968
Lake of the Woods	10,107	22,968
Le Sueur	10,352	22,188
Lincoln	9,117	22,580
Lyon	9,311	21,521
Mahnomen	8,842	24,327
Marshall	8,842	24,327
Martin	10,352	22,188
McLeod	9,311	21,521
Meeker	9,311	21,521
Mille Lacs	8,631	22,222
Morrison	8,631	22,222
Mower	8,999	23,347
Murray	9,117	22,580
Nicollet	10,352	22,188
Nobles	9,117	22,580
Norman	8,842	24,327
Olmsted	8,999	23,347
Otter Tail	8,643	23,575
Pennington	8,842	24,327
Pine	8,631	22,222
Pipestone	9,117	22,580
Polk	8,842	24,327
Pope	8,643	23,575
Ramsey	8,348	23,928
Red Lake	8,842	24,327
Redwood	9,117	22,580

Renville	9,311	21,521
Rice	10,352	22,188
Rock	9,117	22,580
Roseau	8,631	22,222
Scott	8,348	23,928
Sherburne	8,348	23,928
Sibley	9,311	21,521
St. Louis	10,107	22,968
Stearns	8,348	23,928
Steele	8,999	23,347
Stevens	8,643	23,575
Swift	9,311	21,521
Todd	8,631	22,222
Traverse	8,643	23,575
Wabasha	8,999	23,347
Wadena	8,631	22,222
Waseca	10,352	22,188
Washington	8,348	23,928
Watonwan	10,352	22,188
Wilkin	8,643	23,575
Winona	8,999	23,347
Wright	8,348	23,928
Yellow Medicine	9,311	21,521

**Mississippi**

County	Employee-Only	Dependent, Family, etc.
Adams	7,206	18,688
Alcorn	7,206	18,688
Amite	7,206	18,688
Attala	7,206	18,688
Benton	7,416	18,912
Bolivar	7,206	18,688
Calhoun	7,206	18,688
Carroll	7,206	18,688
Chickasaw	7,206	18,688
Choctaw	7,206	18,688
Claiborne	7,206	18,688
Clarke	7,206	18,688
Clay	7,206	18,688
Coahoma	7,206	18,688
Copiah	7,604	19,180
Covington	7,206	18,688
DeSoto	7,921	23,091
Forrest	7,593	18,156
Franklin	7,206	18,688
George	7,844	23,137
Greene	7,593	18,156
Grenada	7,206	18,688
Hancock	7,844	23,137
Harrison	7,844	23,137
Hinds	7,604	19,180
Holmes	7,206	18,688

Humphreys	7,206	18,688
Issaquena	7,206	18,688
Itawamba	7,416	18,912
Jackson	7,844	23,137
Jasper	7,206	18,688
Jefferson	7,206	18,688
Jefferson Davis	7,206	18,688
Jones	7,593	18,156
Kemper	7,206	18,688
Lafayette	7,206	18,688
Lamar	7,593	18,156
Lauderdale	7,206	18,688
Lawrence	7,206	18,688
Leake	7,206	18,688
Lee	7,416	18,912
Leflore	7,206	18,688
Lincoln	7,206	18,688
Lowndes	7,206	18,688
Madison	7,604	19,180
Marion	7,206	18,688
Marshall	7,921	23,091
Monroe	7,206	18,688
Montgomery	7,206	18,688
Neshoba	7,206	18,688
Newton	7,206	18,688
Noxubee	7,206	18,688
Oktibbeha	7,206	18,688
Panola	7,206	18,688
Pearl River	7,593	18,156
Perry	7,593	18,156
Pike	7,206	18,688
Pontotoc	7,416	18,912
Prentiss	7,206	18,688
Quitman	7,206	18,688
Rankin	7,604	19,180
Scott	7,206	18,688
Sharkey	7,206	18,688
Simpson	7,604	19,180
Smith	7,206	18,688
Stone	7,844	23,137
Sunflower	7,206	18,688
Tallahatchie	7,206	18,688
Tate	7,921	23,091
Tippah	7,416	18,912
Tishomingo	7,206	18,688
Tunica	7,921	23,091
Union	7,416	18,912
Walthall	7,206	18,688
Warren	7,604	19,180
Washington	7,206	18,688
Wayne	7,206	18,688
Webster	7,206	18,688
Wilkinson	7,206	18,688

Winston	7,206	18,688
Yalobusha	7,206	18,688
Yazoo	7,206	18,688

**Missouri**

County	Employee-Only	Dependent, Family, etc.
Adair	8,548	20,952
Andrew	10,197	20,405
Atchison	10,197	20,405
Audrain	8,818	22,273
Barry	7,880	21,502
Barton	8,606	20,620
Bates	7,494	19,730
Benton	7,494	19,730
Bollinger	8,722	22,895
Boone	8,818	22,273
Buchanan	10,197	20,405
Butler	8,722	22,895
Caldwell	10,197	20,405
Callaway	8,818	22,273
Camden	8,818	22,273
Cape Girardeau	8,722	22,895
Carroll	10,197	20,405
Carter	7,440	18,701
Cass	8,884	23,815
Cedar	7,880	21,502
Chariton	8,818	22,273
Christian	7,880	21,502
Clark	8,548	20,952
Clay	8,884	23,815
Clinton	10,197	20,405
Cole	8,818	22,273
Cooper	8,818	22,273
Crawford	7,440	18,701
Dade	7,880	21,502
Dallas	7,880	21,502
Daviess	10,197	20,405
DeKalb	10,197	20,405
Dent	7,440	18,701
Douglas	7,880	21,502
Dunklin	8,722	22,895
Franklin	8,291	21,100
Gasconade	8,818	22,273
Gentry	10,197	20,405
Greene	7,880	21,502
Grundy	10,197	20,405
Harrison	10,197	20,405
Henry	7,494	19,730
Hickory	7,880	21,502
Holt	10,197	20,405
Howard	8,818	22,273
Howell	7,440	18,701

Iron	7,440	18,701
Jackson	8,884	23,815
Jasper	8,606	20,620
Jefferson	8,291	21,100
Johnson	7,494	19,730
Knox	8,548	20,952
Laclede	7,880	21,502
Lafayette	7,494	19,730
Lawrence	7,880	21,502
Lewis	8,548	20,952
Lincoln	8,291	21,100
Linn	8,548	20,952
Livingston	10,197	20,405
Macon	8,548	20,952
Madison	8,722	22,895
Maries	8,818	22,273
Marion	8,548	20,952
McDonald	8,606	20,620
Mercer	10,197	20,405
Miller	8,818	22,273
Mississippi	8,722	22,895
Moniteau	8,818	22,273
Monroe	8,818	22,273
Montgomery	8,818	22,273
Morgan	8,818	22,273
New Madrid	8,722	22,895
Newton	8,606	20,620
Nodaway	10,197	20,405
Oregon	7,440	18,701
Osage	8,818	22,273
Ozark	7,880	21,502
Pemiscot	8,722	22,895
Perry	8,722	22,895
Pettis	7,494	19,730
Phelps	7,440	18,701
Pike	8,548	20,952
Platte	8,884	23,815
Polk	7,880	21,502
Pulaski	7,440	18,701
Putnam	8,548	20,952
Ralls	8,548	20,952
Randolph	8,818	22,273
Ray	10,197	20,405
Reynolds	7,440	18,701
Ripley	7,440	18,701
Saline	7,494	19,730
Schuyler	8,548	20,952
Scotland	8,548	20,952
Scott	8,722	22,895
Shannon	7,440	18,701
Shelby	8,548	20,952
St. Charles	8,291	21,100
St. Clair	7,494	19,730

St. Francois	8,291	21,100
St. Louis	8,291	21,100
St. Louis City	8,291	21,100
Ste. Genevieve	8,291	21,100
Stoddard	8,722	22,895
Stone	7,880	21,502
Sullivan	8,548	20,952
Taney	7,880	21,502
Texas	7,440	18,701
Vernon	7,494	19,730
Warren	8,291	21,100
Washington	8,291	21,100
Wayne	8,722	22,895
Webster	7,880	21,502
Worth	10,197	20,405
Wright	7,880	21,502

**Montana**

County	Employee-Only	Dependent, Family, etc.
Beaverhead	8,693	20,506
Big Horn	8,693	20,506
Blaine	8,693	20,506
Broadwater	7,606	22,167
Carbon	8,123	22,023
Carter	8,693	20,506
Cascade	7,606	22,167
Chouteau	7,606	22,167
Custer	8,693	20,506
Daniels	8,693	20,506
Dawson	8,693	20,506
Deer Lodge	7,606	22,167
Fallon	8,693	20,506
Fergus	8,693	20,506
Flathead	7,863	20,820
Gallatin	7,606	22,167
Garfield	8,693	20,506
Glacier	8,693	20,506
Golden Valley	8,693	20,506
Granite	8,693	20,506
Hill	8,693	20,506
Jefferson	7,606	22,167
Judith Basin	7,606	22,167
Lake	7,863	20,820
Lewis and Clark	7,606	22,167
Liberty	8,693	20,506
Lincoln	8,693	20,506
Madison	8,693	20,506
McCone	8,693	20,506
Meagher	8,693	20,506
Mineral	8,693	20,506
Missoula	7,863	20,820
Musselshell	8,123	22,023

Park	8,693	20,506
Petroleum	8,693	20,506
Phillips	8,693	20,506
Pondera	8,693	20,506
Powder River	8,693	20,506
Powell	8,693	20,506
Prairie	8,693	20,506
Ravalli	8,693	20,506
Richland	8,693	20,506
Roosevelt	8,693	20,506
Rosebud	8,693	20,506
Sanders	8,693	20,506
Sheridan	8,693	20,506
Silver Bow	7,606	22,167
Stillwater	8,123	22,023
Sweet Grass	8,123	22,023
Teton	7,606	22,167
Toole	8,693	20,506
Treasure	8,693	20,506
Valley	8,693	20,506
Wheatland	8,693	20,506
Wibaux	8,693	20,506
Yellowstone	8,123	22,023

### Nebraska

County	Employee-Only	Dependent, Family, etc.
Adams	9,372	27,787
Antelope	9,372	27,787
Arthur	9,959	25,388
Banner	9,959	25,388
Blaine	9,372	27,787
Boone	9,372	27,787
Box Butte	9,959	25,388
Boyd	9,372	27,787
Brown	9,959	25,388
Buffalo	9,372	27,787
Burt	8,710	24,343
Butler	9,372	27,787
Cass	8,710	24,343
Cedar	9,372	27,787
Chase	9,959	25,388
Cherry	9,959	25,388
Cheyenne	9,959	25,388
Clay	9,372	27,787
Colfax	9,372	27,787
Cuming	9,372	27,787
Custer	9,372	27,787
Dakota	9,372	27,787
Dawes	9,959	25,388
Dawson	9,372	27,787
Deuel	9,959	25,388
Dixon	9,372	27,787

Dodge	8,710	24,343
Douglas	8,710	24,343
Dundy	9,959	25,388
Fillmore	9,037	25,222
Franklin	9,372	27,787
Frontier	9,959	25,388
Furnas	9,372	27,787
Gage	9,037	25,222
Garden	9,959	25,388
Garfield	9,372	27,787
Gosper	9,372	27,787
Grant	9,959	25,388
Greeley	9,372	27,787
Hall	9,372	27,787
Hamilton	9,372	27,787
Harlan	9,372	27,787
Hayes	9,959	25,388
Hitchcock	9,959	25,388
Holt	9,372	27,787
Hooker	9,959	25,388
Howard	9,372	27,787
Jefferson	9,037	25,222
Johnson	9,037	25,222
Kearney	9,372	27,787
Keith	9,959	25,388
Keya Paha	9,372	27,787
Kimball	9,959	25,388
Knox	9,372	27,787
Lancaster	9,037	25,222
Lincoln	9,959	25,388
Logan	9,959	25,388
Loup	9,372	27,787
Madison	9,372	27,787
McPherson	9,959	25,388
Merrick	9,372	27,787
Morrill	9,959	25,388
Nance	9,372	27,787
Nemaha	9,037	25,222
Nuckolls	9,372	27,787
Otoe	9,037	25,222
Pawnee	9,037	25,222
Perkins	9,959	25,388
Phelps	9,372	27,787
Pierce	9,372	27,787
Platte	9,372	27,787
Polk	9,372	27,787
Red Willow	9,959	25,388
Richardson	9,037	25,222
Rock	9,372	27,787
Saline	9,037	25,222
Sarpy	8,710	24,343
Saunders	8,710	24,343
Scotts Bluff	9,959	25,388

Seward	9,037	25,222
Sheridan	9,959	25,388
Sherman	9,372	27,787
Sioux	9,959	25,388
Stanton	9,372	27,787
Thayer	9,037	25,222
Thomas	9,959	25,388
Thurston	8,710	24,343
Valley	9,372	27,787
Washington	8,710	24,343
Wayne	9,372	27,787
Webster	9,372	27,787
Wheeler	9,372	27,787
York	9,037	25,222

### Nevada

County	Employee-Only	Dependent, Family, etc.
Carson City	8,478	22,103
Churchill	9,240	25,254
Clark	8,353	20,646
Douglas	8,478	22,103
Elko	9,240	25,254
Esmeralda	9,240	25,254
Eureka	9,240	25,254
Humboldt	9,240	25,254
Lander	9,240	25,254
Lincoln	9,240	25,254
Lyon	8,478	22,103
Mineral	9,240	25,254
Nye	8,353	20,646
Pershing	9,240	25,254
Storey	8,478	22,103
Washoe	8,941	21,180
White Pine	9,240	25,254

### New Hampshire

County	Employee-Only	Dependent, Family, etc.
All	8,591	26,225

### New Jersey

County	Employee-Only	Dependent, Family, etc.
All	9,236	27,428

### New Mexico

County	Employee-Only	Dependent, Family, etc.
Bernalillo	8,237	23,762
Catron	9,379	29,015
Chaves	9,379	29,015
Cibola	9,379	29,015

Colfax	9,379	29,015
Curry	9,379	29,015
De Baca	9,379	29,015
Doña Ana	8,406	22,155
Eddy	9,379	29,015
Grant	9,379	29,015
Guadalupe	9,379	29,015
Harding	9,379	29,015
Hidalgo	9,379	29,015
Lea	9,379	29,015
Lincoln	9,379	29,015
Los Alamos	9,379	29,015
Luna	9,379	29,015
McKinley	9,379	29,015
Mora	9,379	29,015
Otero	9,379	29,015
Quay	9,379	29,015
Rio Arriba	9,379	29,015
Roosevelt	9,379	29,015
San Juan	9,045	25,668
San Miguel	9,379	29,015
Sandoval	8,237	23,762
Santa Fe	8,598	24,010
Sierra	9,379	29,015
Socorro	9,379	29,015
Taos	9,379	29,015
Torrance	8,237	23,762
Union	9,379	29,015
Valencia	8,237	23,762

### New York

County	Employee-Only	Dependent, Family, etc.
Albany	9,358	23,483
Allegany	9,036	22,871
Bronx	11,243	29,771
Broome	9,203	23,570
Cattaraugus	9,036	22,871
Cayuga	9,203	23,570
Chautauqua	9,036	22,871
Chemung	9,203	23,570
Chenango	9,421	25,195
Clinton	9,421	25,195
Columbia	9,358	23,483
Cortland	9,203	23,570
Delaware	10,472	25,016
Dutchess	10,472	25,016
Erie	9,036	22,871
Essex	9,421	25,195
Franklin	9,421	25,195
Fulton	9,358	23,483
Genesee	9,036	22,871
Greene	9,358	23,483

Hamilton	9,421	25,195
Herkimer	9,421	25,195
Jefferson	9,421	25,195
Kings	11,243	29,771
Lewis	9,421	25,195
Livingston	8,726	24,145
Madison	9,421	25,195
Monroe	8,726	24,145
Montgomery	9,358	23,483
Nassau	11,316	30,611
New York	11,243	29,771
Niagara	9,036	22,871
Oneida	9,421	25,195
Onondaga	9,203	23,570
Ontario	8,726	24,145
Orange	10,472	25,016
Orleans	9,036	22,871
Oswego	9,421	25,195
Otsego	9,421	25,195
Putnam	10,472	25,016
Queens	11,243	29,771
Rensselaer	9,358	23,483
Richmond	11,243	29,771
Rockland	11,243	29,771
Saratoga	9,358	23,483
Schenectady	9,358	23,483
Schoharie	9,358	23,483
Schuyler	9,203	23,570
Seneca	8,726	24,145
St. Lawrence	9,421	25,195
Steuben	9,203	23,570
Suffolk	11,316	30,611
Sullivan	10,472	25,016
Tioga	9,203	23,570
Tompkins	9,203	23,570
Ulster	10,472	25,016
Warren	9,358	23,483
Washington	9,358	23,483
Wayne	8,726	24,145
Westchester	11,243	29,771
Wyoming	9,036	22,871
Yates	8,726	24,145

### North Carolina

County	Employee-Only	Dependent, Family, etc.
Alamance	7,851	25,284
Alexander	8,144	24,425
Alleghany	8,494	23,965
Anson	7,893	24,763
Ashe	8,494	23,965
Avery	8,305	23,233
Beaufort	9,047	22,207

Bertie	8,509	26,401
Bladen	7,906	24,138
Brunswick	7,906	21,413
Buncombe	8,305	23,233
Burke	8,144	24,425
Cabarrus	7,893	24,763
Caldwell	8,144	24,425
Camden	8,509	26,401
Carteret	9,047	22,207
Caswell	7,851	25,284
Catawba	8,144	24,425
Chatham	7,851	25,284
Cherokee	8,305	23,233
Chowan	8,509	26,401
Clay	8,305	23,233
Cleveland	8,254	22,198
Columbus	7,906	21,413
Craven	9,047	22,207
Cumberland	7,906	24,138
Currutuck	8,509	26,401
Dare	9,047	22,207
Davidson	8,418	23,593
Davie	8,418	23,593
Duplin	7,906	21,413
Durham	7,851	25,284
Edgecombe	8,970	27,984
Forsyth	8,418	23,593
Franklin	7,278	22,866
Gaston	8,254	22,198
Gates	8,509	26,401
Graham	8,305	23,233
Granville	7,889	22,653
Greene	8,970	27,984
Guilford	7,650	21,582
Halifax	8,509	26,401
Harnett	7,906	24,138
Haywood	8,305	23,233
Henderson	8,305	23,233
Hertford	8,509	26,401
Hoke	7,906	24,138
Hyde	9,047	22,207
Iredell	8,144	24,425
Jackson	8,305	23,233
Johnston	7,278	22,866
Jones	9,047	22,207
Lee	7,851	25,284
Lenoir	9,047	22,207
Lincoln	8,254	22,198
Macon	8,305	23,233
Madison	8,305	23,233
Martin	8,509	26,401
McDowell	8,305	23,233
Mecklenburg	7,893	24,763



Mitchell	8,305	23,233
Montgomery	9,310	22,169
Moore	9,310	22,169
Nash	8,970	27,984
New Hanover	7,906	21,413
Northampton	8,509	26,401
Onslow	7,906	21,413
Orange	7,851	25,284
Pamlico	9,047	22,207
Pasquotank	8,509	26,401
Pender	7,906	21,413
Perquimans	8,509	26,401
Person	7,851	25,284
Pitt	8,970	27,984
Polk	8,305	23,233
Randolph	7,650	21,582
Richmond	7,906	24,138
Robeson	7,906	24,138
Rockingham	7,650	21,582
Rowan	7,893	24,763
Rutherford	8,305	23,233
Sampson	7,906	24,138
Scotland	7,906	24,138
Stanly	7,893	24,763
Stokes	8,418	23,593
Surry	8,418	23,593
Swain	8,305	23,233
Transylvania	8,305	23,233
Tyrrell	9,047	22,207
Union	7,893	24,763
Vance	7,889	22,653
Wake	7,278	22,866
Warren	7,889	22,653
Washington	9,047	22,207
Watauga	8,494	23,965
Wayne	8,970	27,984
Wilkes	8,494	23,965
Wilson	8,970	27,984
Yadkin	8,418	23,593
Yancey	8,305	23,233

**North Dakota**

County	Employee-Only	Dependent, Family, etc.
Adams	9,654	24,739
Barnes	9,654	24,739
Benson	9,654	24,739
Billings	9,654	24,739
Bottineau	9,654	24,739
Bowman	9,654	24,739
Burke	9,654	24,739
Burleigh	9,179	25,095
Cass	8,467	24,039

Cavalier	9,654	24,739
Dickey	9,654	24,739
Divide	9,654	24,739
Dunn	9,654	24,739
Eddy	9,654	24,739
Emmons	9,654	24,739
Foster	9,654	24,739
Golden Valley	9,654	24,739
Grand Forks	8,680	24,032
Grant	9,654	24,739
Griggs	9,654	24,739
Hettinger	9,654	24,739
Kidder	9,654	24,739
La Moure	9,654	24,739
Logan	9,654	24,739
McHenry	9,654	24,739
McIntosh	9,654	24,739
McKenzie	9,654	24,739
McLean	9,654	24,739
Mercer	9,654	24,739
Morton	9,179	25,095
Mountrail	9,654	24,739
Nelson	9,654	24,739
Oliver	9,654	24,739
Pembina	9,654	24,739
Pierce	9,654	24,739
Ramsey	9,654	24,739
Ransom	9,654	24,739
Renville	9,654	24,739
Richland	9,654	24,739
Rolette	9,654	24,739
Sargent	9,654	24,739
Sheridan	9,654	24,739
Sioux	9,654	24,739
Slope	9,654	24,739
Stark	9,654	24,739
Steele	9,654	24,739
Stutsman	9,654	24,739
Towner	9,654	24,739
Trail	9,654	24,739
Walsh	9,654	24,739
Ward	9,654	24,739
Wells	9,654	24,739
Williams	9,654	24,739

**Ohio**

County	Employee-Only	Dependent, Family, etc.
Adams	8,612	19,544
Allen	8,467	21,287
Ashland	8,799	22,928
Ashtabula	8,906	23,234
Athens	9,718	21,428

Auglaize	8,467	21,287
Belmont	8,279	19,458
Brown	8,612	19,544
Butler	8,907	23,720
Carroll	7,908	22,733
Champaign	8,680	22,090
Clark	8,680	22,090
Clermont	8,612	19,544
Clinton	8,612	19,544
Columbiana	8,630	23,707
Coshocton	8,279	19,458
Crawford	8,016	20,711
Cuyahoga	8,906	23,234
Darke	8,680	22,090
Defiance	8,234	21,370
Delaware	8,104	22,087
Erie	8,598	22,960
Fairfield	8,104	22,087
Fayette	8,104	22,087
Franklin	8,104	22,087
Fulton	8,234	21,370
Gallia	10,511	27,998
Geauga	8,906	23,234
Greene	8,680	22,090
Guernsey	8,279	19,458
Hamilton	8,907	23,720
Hancock	8,467	21,287
Hardin	8,467	21,287
Harrison	8,279	19,458
Henry	8,234	21,370
Highland	8,612	19,544
Hocking	9,718	21,428
Holmes	7,086	20,621
Huron	8,598	22,960
Jackson	10,511	27,998
Jefferson	8,279	19,458
Knox	8,104	22,087
Lake	8,906	23,234
Lawrence	10,511	27,998
Licking	8,104	22,087
Logan	8,104	22,087
Lorain	8,906	23,234
Lucas	8,234	21,370
Madison	8,104	22,087
Mahoning	8,630	23,707
Marion	8,196	21,747
Medina	8,799	22,928
Meigs	9,718	21,428
Mercer	8,467	21,287
Miami	8,680	22,090
Monroe	8,279	19,458
Montgomery	8,680	22,090
Morgan	8,279	19,458

Morrow	8,196	21,747
Muskingum	8,279	19,458
Noble	8,279	19,458
Ottawa	8,598	22,960
Paulding	8,467	21,287
Perry	8,279	19,458
Pickaway	8,104	22,087
Pike	10,511	27,998
Portage	8,799	22,928
Preble	8,680	22,090
Putnam	8,467	21,287
Richland	8,016	20,711
Ross	10,511	27,998
Sandusky	8,598	22,960
Scioto	10,511	27,998
Seneca	8,598	22,960
Shelby	8,680	22,090
Stark	7,908	22,733
Summit	8,799	22,928
Trumbull	8,630	23,707
Tuscarawas	8,279	19,458
Union	8,104	22,087
Van Wert	8,467	21,287
Vinton	10,511	27,998
Warren	8,907	23,720
Washington	9,718	21,428
Wayne	7,086	20,621
Williams	8,234	21,370
Wood	8,234	21,370
Wyandot	8,598	22,960

### Oklahoma

County	Employee-Only	Dependent, Family, etc.
Adair	8,126	22,340
Alfalfa	8,126	22,340
Atoka	8,126	22,340
Beaver	8,126	22,340
Beckham	8,126	22,340
Blaine	8,126	22,340
Bryan	8,126	22,340
Caddo	8,126	22,340
Canadian	8,463	21,499
Carter	8,126	22,340
Cherokee	8,126	22,340
Choctaw	8,126	22,340
Cimarron	8,126	22,340
Cleveland	8,463	21,499
Coal	8,126	22,340
Comanche	7,985	22,334
Cotton	8,126	22,340
Craig	8,126	22,340
Creek	8,397	22,281

Custer	8,126	22,340
Delaware	8,126	22,340
Dewey	8,126	22,340
Ellis	8,126	22,340
Garfield	8,126	22,340
Garvin	8,126	22,340
Grady	8,463	21,499
Grant	8,126	22,340
Greer	8,126	22,340
Harmon	8,126	22,340
Harper	8,126	22,340
Haskell	8,126	22,340
Hughes	8,126	22,340
Jackson	8,126	22,340
Jefferson	8,126	22,340
Johnston	8,126	22,340
Kay	8,126	22,340
Kingfisher	8,126	22,340
Kiowa	8,126	22,340
Latimer	8,126	22,340
Le Flore	7,472	22,477
Lincoln	8,463	21,499
Logan	8,463	21,499
Love	8,126	22,340
Major	8,126	22,340
Marshall	8,126	22,340
Mayes	8,126	22,340
McClain	8,463	21,499
McCurtain	8,126	22,340
McIntosh	8,126	22,340
Murray	8,126	22,340
Muskogee	8,126	22,340
Noble	8,126	22,340
Nowata	8,126	22,340
Okfuskee	8,126	22,340
Oklahoma	8,463	21,499
Okmulgee	8,397	22,281
Osage	8,397	22,281
Ottawa	8,126	22,340
Pawnee	8,397	22,281
Payne	8,126	22,340
Pittsburg	8,126	22,340
Pontotoc	8,126	22,340
Pottawatomie	8,126	22,340
Pushmataha	8,126	22,340
Roger Mills	8,126	22,340
Rogers	8,397	22,281
Seminole	8,126	22,340
Sequoyah	7,472	22,477
Stephens	8,126	22,340
Texas	8,126	22,340
Tillman	8,126	22,340
Tulsa	8,397	22,281

Wagoner	8,397	22,281
Washington	8,126	22,340
Washita	8,126	22,340
Woods	8,126	22,340
Woodward	8,126	22,340

### Oregon

County	Employee-Only	Dependent, Family, etc.
Baker	9,689	24,154
Benton	8,150	21,869
Clackamas	7,498	22,379
Clatsop	9,288	23,313
Columbia	9,288	23,313
Coos	9,288	23,313
Crook	9,689	24,154
Curry	9,288	23,313
Deschutes	9,018	23,403
Douglas	8,560	22,476
Gilliam	9,689	24,154
Grant	9,689	24,154
Harney	9,689	24,154
Hood River	9,689	24,154
Jackson	8,560	22,476
Jefferson	9,689	24,154
Josephine	8,560	22,476
Klamath	9,018	23,403
Lake	9,018	23,403
Lane	8,150	21,869
Lincoln	9,288	23,313
Linn	8,150	21,869
Malheur	9,689	24,154
Marion	7,817	21,686
Morrow	9,689	24,154
Multnomah	7,498	22,379
Polk	7,817	21,686
Sherman	9,689	24,154
Tillamook	9,288	23,313
Umatilla	9,689	24,154
Union	9,689	24,154
Wallowa	9,689	24,154
Wasco	9,689	24,154
Washington	7,498	22,379
Wheeler	9,689	24,154
Yamhill	7,498	22,379

### Pennsylvania

County	Employee-Only	Dependent, Family, etc.
Adams	9,198	25,368
Allegheny	8,444	23,654
Armstrong	8,444	23,654
Beaver	8,444	23,654

Bedford	8,683	23,856
Berks	9,198	25,368
Blair	8,683	23,856
Bradford	8,712	24,628
Bucks	8,951	26,308
Butler	8,444	23,654
Cambria	8,683	23,856
Cameron	7,824	25,938
Carbon	8,712	24,628
Centre	9,135	26,717
Chester	8,951	26,308
Clarion	8,287	23,609
Clearfield	8,683	23,856
Clinton	8,712	24,628
Columbia	9,135	26,717
Crawford	8,287	23,609
Cumberland	9,207	26,359
Dauphin	9,207	26,359
Delaware	8,951	26,308
Elk	7,824	25,938
Erie	8,287	23,609
Fayette	8,444	23,654
Forest	8,287	23,609
Franklin	9,207	26,359
Fulton	9,207	26,359
Greene	8,444	23,654
Huntingdon	8,683	23,856
Indiana	8,444	23,654
Jefferson	8,683	23,856
Juniata	9,207	26,359
Lackawanna	8,712	24,628
Lancaster	9,198	25,368
Lawrence	8,444	23,654
Lebanon	9,207	26,359
Lehigh	9,135	26,717
Luzerne	8,712	24,628
Lycoming	8,712	24,628
McKean	8,287	23,609
Mercer	8,287	23,609
Mifflin	9,135	26,717
Monroe	8,712	24,628
Montgomery	8,951	26,308
Montour	9,135	26,717
Northampton	9,135	26,717
Northumberland	9,135	26,717
Perry	9,207	26,359
Philadelphia	8,951	26,308
Pike	8,712	24,628
Potter	7,824	25,938
Schuylkill	9,135	26,717
Snyder	9,135	26,717
Somerset	8,683	23,856
Sullivan	8,712	24,628

Susquehanna	8,712	24,628
Tioga	8,712	24,628
Union	9,135	26,717
Venango	8,287	23,609
Warren	8,287	23,609
Washington	8,444	23,654
Wayne	8,712	24,628
Westmoreland	8,444	23,654
Wyoming	8,712	24,628
York	9,198	25,368

### Rhode Island

County	Employee-Only	Dependent, Family, etc.
All	8,796	24,780

### South Carolina

County	Employee-Only	Dependent, Family, etc.
Abbeville	8,099	25,245
Aiken	7,627	21,404
Allendale	7,955	25,181
Anderson	8,023	22,069
Bamberg	7,564	25,305
Barnwell	7,463	24,273
Beaufort	8,126	22,179
Berkeley	8,717	24,688
Calhoun	7,775	24,882
Charleston	7,808	24,202
Cherokee	7,663	25,466
Chester	8,071	25,855
Chesterfield	7,988	27,470
Clarendon	7,483	24,799
Colleton	8,068	24,118
Darlington	8,319	25,996
Dillon	8,040	24,580
Dorchester	9,023	25,047
Edgefield	7,465	25,099
Fairfield	7,982	25,211
Florence	8,165	25,677
Georgetown	8,100	23,971
Greenville	8,011	24,279
Greenwood	8,635	25,072
Hampton	8,305	24,909
Horry	7,746	25,456
Jasper	8,592	26,043
Kershaw	8,349	25,688
Lancaster	8,029	21,741
Laurens	8,099	23,471
Lee	7,814	24,762
Lexington	8,215	25,460
Marion	8,491	25,302
Marlboro	8,036	24,970

McCormick	8,590	25,926
Newberry	9,202	25,451
Oconee	9,341	25,843
Orangeburg	8,291	27,773
Pickens	7,983	24,372
Richland	8,087	23,880
Saluda	8,422	25,030
Spartanburg	7,709	22,457
Sumter	7,846	22,540
Union	7,512	24,821
Williamsburg	7,776	24,683
York	8,046	24,473

### South Dakota

County	Employee-Only	Dependent, Family, etc.
Aurora	9,122	24,641
Beadle	8,840	23,411
Bennett	9,114	24,101
Bon Homme	9,122	24,641
Brookings	8,840	23,411
Brown	8,840	23,411
Brule	9,122	24,641
Buffalo	9,122	24,641
Butte	9,114	24,101
Campbell	8,840	23,411
Charles Mix	9,122	24,641
Clark	8,840	23,411
Clay	8,877	24,736
Codington	8,840	23,411
Corson	9,114	24,101
Custer	9,114	24,101
Davison	9,122	24,641
Day	8,840	23,411
Deuel	8,840	23,411
Dewey	9,114	24,101
Douglas	9,122	24,641
Edmunds	8,840	23,411
Fall River	9,114	24,101
Faulk	8,840	23,411
Grant	8,840	23,411
Gregory	9,114	24,101
Haakon	9,114	24,101
Hamlin	8,840	23,411
Hand	9,122	24,641
Hanson	9,122	24,641
Harding	9,114	24,101
Hughes	9,122	24,641
Hutchinson	9,122	24,641
Hyde	9,122	24,641
Jackson	9,114	24,101
Jerauld	9,122	24,641
Jones	9,114	24,101

Kingsbury	8,840	23,411
Lake	8,877	24,736
Lawrence	9,114	24,101
Lincoln	8,877	24,736
Lyman	9,114	24,101
Marshall	8,840	23,411
McCook	8,877	24,736
McPherson	8,840	23,411
Meade	9,114	24,101
Mellette	9,114	24,101
Miner	9,122	24,641
Minnehaha	8,877	24,736
Moody	8,877	24,736
Pennington	9,114	24,101
Perkins	9,114	24,101
Potter	8,840	23,411
Roberts	8,840	23,411
Sanborn	9,122	24,641
Shannon	9,114	24,101
Spink	8,840	23,411
Stanley	9,114	24,101
Sully	9,122	24,641
Todd	9,114	24,101
Tripp	9,114	24,101
Turner	8,877	24,736
Union	8,877	24,736
Walworth	8,840	23,411
Yankton	9,122	24,641
Ziebach	9,114	24,101

### Tennessee

County	Employee-Only	Dependent, Family, etc.
Anderson	7,734	19,674
Bedford	8,003	20,153
Benton	7,972	20,883
Bledsoe	7,515	18,619
Blount	7,734	19,674
Bradley	7,515	18,619
Campbell	7,734	19,674
Cannon	7,648	16,567
Carroll	7,972	20,883
Carter	7,921	20,837
Cheatham	7,943	19,360
Chester	7,972	20,883
Claiborne	7,734	19,674
Clay	7,648	16,567
Cocke	7,734	19,674
Coffee	8,003	20,153
Crockett	7,972	20,883
Cumberland	7,648	16,567
Davidson	7,943	19,360
Decatur	7,972	20,883

DeKalb	7,648	16,567
Dickson	8,003	20,153
Dyer	7,972	20,883
Fayette	8,097	20,071
Fentress	7,648	16,567
Franklin	7,515	18,619
Gibson	7,972	20,883
Giles	8,003	20,153
Grainger	7,734	19,674
Greene	7,921	20,837
Grundy	7,515	18,619
Hamblen	7,734	19,674
Hamilton	7,515	18,619
Hancock	7,921	20,837
Hardeman	7,972	20,883
Hardin	7,972	20,883
Hawkins	7,921	20,837
Haywood	8,097	20,071
Henderson	7,972	20,883
Henry	7,972	20,883
Hickman	8,003	20,153
Houston	8,003	20,153
Humphreys	8,003	20,153
Jackson	7,648	16,567
Jefferson	7,734	19,674
Johnson	7,921	20,837
Knox	7,734	19,674
Lake	7,972	20,883
Lauderdale	8,097	20,071
Lawrence	8,003	20,153
Lewis	8,003	20,153
Lincoln	8,003	20,153
Loudon	7,734	19,674
Macon	7,648	16,567
Madison	7,972	20,883
Marion	7,515	18,619
Marshall	8,003	20,153
Mauzy	8,003	20,153
McMinn	7,515	18,619
McNairy	7,972	20,883
Meigs	7,515	18,619
Monroe	7,734	19,674
Montgomery	7,943	19,360
Moore	8,003	20,153
Morgan	7,734	19,674
Obion	7,972	20,883
Overton	7,648	16,567
Perry	8,003	20,153
Pickett	7,648	16,567
Polk	7,515	18,619
Putnam	7,648	16,567
Rhea	7,515	18,619
Roane	7,734	19,674

Robertson	7,943	19,360
Rutherford	7,943	19,360
Scott	7,734	19,674
Sequatchie	7,515	18,619
Sevier	7,734	19,674
Shelby	8,097	20,071
Smith	7,648	16,567
Stewart	8,003	20,153
Sullivan	7,921	20,837
Sumner	7,943	19,360
Tipton	8,097	20,071
Trousdale	7,943	19,360
Unicoi	7,921	20,837
Union	7,734	19,674
Van Buren	7,648	16,567
Warren	7,648	16,567
Washington	7,921	20,837
Wayne	8,003	20,153
Weakley	7,972	20,883
White	7,648	16,567
Williamson	7,943	19,360
Wilson	7,943	19,360

### Texas

County	Employee-Only	Dependent, Family, etc.
Anderson	8,962	23,071
Andrews	8,962	23,071
Angelina	8,962	23,071
Aransas	9,425	26,628
Archer	8,947	21,740
Armstrong	10,030	25,166
Atascosa	8,327	22,010
Austin	8,309	24,016
Bailey	8,962	23,071
Bandera	8,327	22,010
Bastrop	8,000	21,243
Baylor	8,962	23,071
Bee	8,962	23,071
Bell	9,416	20,865
Bexar	8,327	22,010
Blanco	8,962	23,071
Borden	8,962	23,071
Bosque	8,962	23,071
Bowie	8,393	22,860
Brazoria	8,309	24,016
Brazos	7,118	20,853
Brewster	8,962	23,071
Briscoe	8,962	23,071
Brooks	8,962	23,071
Brown	8,962	23,071
Burleson	7,118	20,853
Burnet	8,962	23,071



Caldwell	8,000	21,243
Calhoun	8,661	24,764
Callahan	8,149	21,645
Cameron	8,199	25,284
Camp	8,962	23,071
Carson	10,030	25,166
Cass	8,962	23,071
Castro	8,962	23,071
Chambers	8,309	24,016
Cherokee	8,962	23,071
Childress	8,962	23,071
Clay	8,947	21,740
Cochran	8,962	23,071
Coke	8,962	23,071
Coleman	8,962	23,071
Collin	8,920	24,468
Collingsworth	8,962	23,071
Colorado	8,962	23,071
Comal	8,327	22,010
Comanche	8,962	23,071
Concho	8,962	23,071
Cooke	8,962	23,071
Coryell	9,416	20,865
Cottle	8,962	23,071
Crane	8,962	23,071
Crockett	8,962	23,071
Crosby	8,242	22,683
Culberson	8,962	23,071
Dallam	8,962	23,071
Dallas	8,920	24,468
Dawson	8,962	23,071
Deaf Smith	8,962	23,071
Delta	8,920	24,468
Denton	8,920	24,468
DeWitt	8,962	23,071
Dickens	8,962	23,071
Dimmit	8,962	23,071
Donley	8,962	23,071
Duval	8,962	23,071
Eastland	8,962	23,071
Ector	9,303	19,166
Edwards	8,962	23,071
El Paso	7,581	17,606
Ellis	8,920	24,468
Erath	8,962	23,071
Falls	8,962	23,071
Fannin	8,962	23,071
Fayette	8,962	23,071
Fisher	8,962	23,071
Floyd	8,962	23,071
Foard	8,962	23,071
Fort Bend	8,309	24,016
Franklin	8,962	23,071

Freestone	8,962	23,071
Frio	8,962	23,071
Gaines	8,962	23,071
Galveston	8,309	24,016
Garza	8,962	23,071
Gillespie	8,962	23,071
Glasscock	8,962	23,071
Goliad	8,661	24,764
Gonzales	8,962	23,071
Gray	8,962	23,071
Grayson	8,602	23,138
Gregg	7,675	23,661
Grimes	8,962	23,071
Guadalupe	8,327	22,010
Hale	8,962	23,071
Hall	8,962	23,071
Hamilton	8,962	23,071
Hansford	8,962	23,071
Hardeman	8,962	23,071
Hardin	9,444	22,698
Harris	8,309	24,016
Harrison	8,962	23,071
Hartley	8,962	23,071
Haskell	8,962	23,071
Hays	8,000	21,243
Hemphill	8,962	23,071
Henderson	8,962	23,071
Hidalgo	9,094	23,698
Hill	8,962	23,071
Hockley	8,962	23,071
Hood	8,962	23,071
Hopkins	8,962	23,071
Houston	8,962	23,071
Howard	8,962	23,071
Hudspeth	8,962	23,071
Hunt	8,920	24,468
Hutchinson	8,962	23,071
Irion	10,683	26,166
Jack	8,962	23,071
Jackson	8,962	23,071
Jasper	8,962	23,071
Jeff Davis	8,962	23,071
Jefferson	9,444	22,698
Jim Hogg	8,962	23,071
Jim Wells	8,962	23,071
Johnson	8,920	24,468
Jones	8,149	21,645
Karnes	8,962	23,071
Kaufman	8,920	24,468
Kendall	8,327	22,010
Kenedy	8,962	23,071
Kent	8,962	23,071
Kerr	8,962	23,071

Kimble	8,962	23,071
King	8,962	23,071
Kinney	8,962	23,071
Kleberg	8,962	23,071
Knox	8,962	23,071
Lamar	8,962	23,071
Lamb	8,962	23,071
Lampasas	9,416	20,865
LaSalle	8,962	23,071
Lavaca	8,962	23,071
Lee	8,962	23,071
Leon	8,962	23,071
Liberty	8,309	24,016
Limestone	8,962	23,071
Lipscomb	8,962	23,071
Live Oak	8,962	23,071
Llano	8,962	23,071
Loving	8,962	23,071
Lubbock	8,242	22,683
Lynn	8,962	23,071
Madison	8,962	23,071
Marion	8,962	23,071
Martin	8,962	23,071
Mason	8,962	23,071
Matagorda	8,962	23,071
Maverick	8,962	23,071
McCulloch	8,962	23,071
McLennan	6,596	19,545
McMullen	8,962	23,071
Medina	8,327	22,010
Menard	8,962	23,071
Midland	8,633	26,481
Milam	8,962	23,071
Mills	8,962	23,071
Mitchell	8,962	23,071
Montague	8,962	23,071
Montgomery	8,309	24,016
Moore	8,962	23,071
Morris	8,962	23,071
Motley	8,962	23,071
Nacogdoches	8,962	23,071
Navarro	8,962	23,071
Newton	8,962	23,071
Nolan	8,962	23,071
Nueces	9,425	26,628
Ochiltree	8,962	23,071
Oldham	8,962	23,071
Orange	9,444	22,698
Palo Pinto	8,962	23,071
Panola	8,962	23,071
Parker	8,920	24,468
Parmer	8,962	23,071
Pecos	8,962	23,071

Polk	8,962	23,071
Potter	10,030	25,166
Presidio	8,962	23,071
Rains	8,962	23,071
Randall	10,030	25,166
Reagan	8,962	23,071
Real	8,962	23,071
Red River	8,962	23,071
Reeves	8,962	23,071
Refugio	8,962	23,071
Roberts	8,962	23,071
Robertson	7,118	20,853
Rockwall	8,920	24,468
Runnels	8,962	23,071
Rusk	7,675	23,661
Sabine	8,962	23,071
San Augustine	8,962	23,071
San Jacinto	8,309	24,016
San Patricio	9,425	26,628
San Saba	8,962	23,071
Schleicher	8,962	23,071
Scurry	8,962	23,071
Shackelford	8,962	23,071
Shelby	8,962	23,071
Sherman	8,962	23,071
Smith	8,824	26,008
Somervell	8,962	23,071
Starr	8,962	23,071
Stephens	8,962	23,071
Sterling	8,962	23,071
Stonewall	8,962	23,071
Sutton	8,962	23,071
Swisher	8,962	23,071
Tarrant	8,920	24,468
Taylor	8,149	21,645
Terrell	8,962	23,071
Terry	8,962	23,071
Throckmorton	8,962	23,071
Titus	8,962	23,071
Tom Green	10,683	26,166
Travis	8,000	21,243
Trinity	8,962	23,071
Tyler	8,962	23,071
Upshur	7,675	23,661
Upton	8,962	23,071
Uvalde	8,962	23,071
Val Verde	8,962	23,071
Van Zandt	8,962	23,071
Victoria	8,661	24,764
Walker	8,962	23,071
Waller	8,309	24,016
Ward	8,962	23,071
Washington	8,962	23,071

Webb	9,163	24,168
Wharton	8,962	23,071
Wheeler	8,962	23,071
Wichita	8,947	21,740
Wilbarger	8,962	23,071
Willacy	8,962	23,071
Williamson	8,000	21,243
Wilson	8,327	22,010
Winkler	8,962	23,071
Wise	8,920	24,468
Wood	8,962	23,071
Yoakum	8,962	23,071
Young	8,962	23,071
Zapata	8,962	23,071
Zavala	8,962	23,071

### Utah

County	Employee-Only	Dependent, Family, etc.
Beaver	7,720	23,521
Box Elder	7,304	22,242
Cache	8,509	27,990
Carbon	7,720	23,521
Daggett	7,720	23,521
Davis	8,048	22,868
Duchesne	7,720	23,521
Emery	7,720	23,521
Garfield	7,720	23,521
Grand	7,720	23,521
Iron	9,091	22,710
Juab	7,720	23,521
Kane	7,720	23,521
Millard	7,720	23,521
Morgan	7,304	22,242
Piute	7,720	23,521
Rich	8,509	27,990
Salt Lake	8,048	22,868
San Juan	7,720	23,521
Sanpete	7,720	23,521
Sevier	7,720	23,521
Summit	8,048	22,868
Tooele	8,048	22,868
Uintah	7,720	23,521
Utah	7,741	22,767
Wasatch	8,048	22,868
Washington	9,091	22,710
Wayne	7,720	23,521
Weber	7,304	22,242

### Vermont

County	Employee-Only	Dependent, Family, etc.
All	8,933	24,399

### Virginia

County	Employee-Only	Dependent, Family, etc.
Accomack	8,416	21,812
Albemarle	8,974	21,460
Alexandria City	8,866	23,327
Alleghany	8,416	21,812
Amelia	8,589	22,408
Amherst	7,345	21,481
Appomattox	7,345	21,481
Arlington	8,866	23,327
Augusta	8,416	21,812
Bath	8,416	21,812
Bedford	7,345	21,481
Bedford City	7,345	21,481
Bland	8,416	21,812
Botetourt	9,404	23,034
Bristol City	8,911	22,177
Brunswick	8,416	21,812
Buchanan	8,416	21,812
Buckingham	8,416	21,812
Buena Vista City	8,416	21,812
Campbell	7,345	21,481
Caroline	8,589	22,408
Carroll	8,416	21,812
Charles City	8,589	22,408
Charlotte	8,416	21,812
Charlottesville City	8,974	21,460
Chesapeake City	8,433	21,119
Chesterfield	8,589	22,408
Clarke	8,866	23,327
Colonial Heights City	8,589	22,408
Covington City	8,416	21,812
Craig	9,404	23,034
Culpeper	8,416	21,812
Cumberland	8,589	22,408
Danville City	8,956	21,176
Dickenson	8,416	21,812
Dinwiddie	8,589	22,408
Emporia City	8,416	21,812
Essex	8,416	21,812
Fairfax	8,866	23,327
Fairfax City	8,866	23,327
Falls Church City	8,866	23,327
Fauquier	8,866	23,327
Floyd	8,416	21,812
Fluvanna	8,974	21,460
Franklin	9,404	23,034
Franklin City	8,416	21,812
Frederick	8,473	22,447
Fredericksburg City	8,866	23,327
Galax City	8,416	21,812
Giles	7,196	22,599

Gloucester	8,433	21,119
Goochland	8,589	22,408
Grayson	8,416	21,812
Greene	8,974	21,460
Greensville	8,416	21,812
Halifax	8,416	21,812
Hampton City	8,433	21,119
Hanover	8,589	22,408
Harrisonburg City	7,634	21,742
Henrico	8,589	22,408
Henry	8,416	21,812
Highland	8,416	21,812
Hopewell City	8,589	22,408
Isle of Wight	8,433	21,119
James City	8,433	21,119
King and Queen	8,589	22,408
King George	8,416	21,812
King William	8,589	22,408
Lancaster	8,416	21,812
Lee	8,416	21,812
Lexington City	8,416	21,812
Loudoun	8,866	23,327
Louisa	8,589	22,408
Lunenburg	8,416	21,812
Lynchburg City	7,345	21,481
Madison	8,416	21,812
Manassas City	8,866	23,327
Manassas Park City	8,866	23,327
Martinsville City	8,416	21,812
Mathews	8,433	21,119
Mecklenburg	8,416	21,812
Middlesex	8,416	21,812
Montgomery	7,196	22,599
Nelson	8,974	21,460
New Kent	8,589	22,408
Newport News City	8,433	21,119
Norfolk City	8,433	21,119
Northampton	8,416	21,812
Northumberland	8,416	21,812
Norton City	8,416	21,812
Nottoway	8,416	21,812
Orange	8,416	21,812
Page	8,416	21,812
Patrick	8,416	21,812
Petersburg City	8,589	22,408
Pittsylvania	8,956	21,176
Poquoson	8,433	21,119
Portsmouth City	8,433	21,119
Powhatan	8,589	22,408
Prince Edward	8,416	21,812
Prince George	8,589	22,408
Prince William	8,866	23,327
Pulaski	7,196	22,599

Radford City	7,196	22,599
Rappahannock	8,416	21,812
Richmond	8,416	21,812
Richmond City	8,589	22,408
Roanoke	9,404	23,034
Roanoke City	9,404	23,034
Rockbridge	8,416	21,812
Rockingham	7,634	21,742
Russell	8,416	21,812
Salem City	9,404	23,034
Scott	8,911	22,177
Shenandoah	8,416	21,812
Smyth	8,416	21,812
Southampton	8,416	21,812
Spotsylvania	8,866	23,327
Stafford	8,866	23,327
Staunton City	8,416	21,812
Suffolk City	8,433	21,119
Surry	8,433	21,119
Sussex	8,589	22,408
Tazewell	8,416	21,812
Virginia Beach City	8,433	21,119
Warren	8,866	23,327
Washington	8,911	22,177
Waynesboro City	8,416	21,812
Westmoreland	8,416	21,812
Williamsburg City	8,433	21,119
Winchester City	8,473	22,447
Wise	8,416	21,812
Wythe	8,416	21,812
York	8,433	21,119

### Washington

County	Employee-Only	Dependent, Family, etc.
Adams	8,275	22,940
Asotin	8,275	22,940
Benton	8,275	22,940
Chelan	8,275	22,940
Clallam	7,967	20,942
Clark	8,082	22,147
Columbia	8,275	22,940
Cowlitz	7,967	20,942
Douglas	8,275	22,940
Ferry	8,152	21,592
Franklin	8,275	22,940
Garfield	8,275	22,940
Grant	8,275	22,940
Grays Harbor	7,967	20,942
Island	7,967	20,942
Jefferson	7,967	20,942
King	7,911	22,808
Kitsap	7,967	20,942

Kittitas	8,275	22,940
Klickitat	8,082	22,147
Lewis	7,967	20,942
Lincoln	8,152	21,592
Mason	7,967	20,942
Okanogan	8,275	22,940
Pacific	7,967	20,942
Pend Oreille	8,152	21,592
Pierce	7,967	20,942
San Juan	7,967	20,942
Skagit	7,967	20,942
Skamania	8,082	22,147
Snohomish	7,967	20,942
Spokane	8,152	21,592
Stevens	8,152	21,592
Thurston	7,967	20,942
Wahkiakum	7,967	20,942
Walla Walla	8,275	22,940
Whatcom	7,967	20,942
Whitman	8,275	22,940
Yakima	8,275	22,940

### West Virginia

County	Employee-Only	Dependent, Family, etc.
Barbour	9,864	27,010
Berkeley	9,757	24,140
Boone	9,302	26,140
Braxton	9,567	25,392
Brooke	9,722	27,737
Cabell	9,980	25,542
Calhoun	9,567	25,392
Clay	9,567	25,392
Doddridge	10,055	25,014
Fayette	9,567	25,392
Gilmer	10,055	25,014
Grant	8,996	24,907
Greenbrier	9,567	25,392
Hampshire	8,996	24,907
Hancock	9,722	27,737
Hardy	8,996	24,907
Harrison	9,864	27,010
Jackson	10,257	28,051
Jefferson	9,757	24,140
Kanawha	11,133	28,870
Lewis	10,055	25,014
Lincoln	9,302	26,140
Logan	9,302	26,140
Marion	10,055	25,014
Marshall	9,722	27,737
Mason	9,980	25,542
McDowell	9,302	26,140
Mercer	10,309	25,218

Mineral	8,996	24,907
Mingo	9,302	26,140
Monongalia	10,055	25,014
Monroe	10,309	25,218
Morgan	8,996	24,907
Nicholas	9,567	25,392
Ohio	9,722	27,737
Pendleton	8,996	24,907
Pleasants	10,257	28,051
Pocahontas	9,864	27,010
Preston	9,864	27,010
Putnam	9,980	25,542
Raleigh	10,309	25,218
Randolph	9,864	27,010
Ritchie	10,257	28,051
Roane	9,567	25,392
Summers	10,309	25,218
Taylor	9,864	27,010
Tucker	9,864	27,010
Tyler	10,257	28,051
Upshur	9,864	27,010
Wayne	9,980	25,542
Webster	9,864	27,010
Wetzel	10,055	25,014
Wirt	10,257	28,051
Wood	10,257	28,051
Wyoming	9,302	26,140

### Wisconsin

County	Employee-Only	Dependent, Family, etc.
Adams	9,071	29,125
Ashland	9,003	25,622
Barron	8,574	23,234
Bayfield	9,003	25,622
Brown	7,748	22,230
Buffalo	8,221	22,747
Burnett	9,003	25,622
Calumet	7,800	23,179
Chippewa	8,268	24,992
Clark	8,574	23,234
Columbia	8,347	26,145
Crawford	8,133	23,995
Dane	7,594	25,699

Dodge	7,800	23,179
Door	7,748	22,230
Douglas	9,003	25,622
Dunn	8,268	24,992
Eau Claire	8,268	24,992
Florence	7,143	21,458
Fond du Lac	7,800	23,179
Forest	7,143	21,458
Grant	8,133	23,995
Green	8,347	26,145
Green Lake	9,071	29,125
Iowa	8,133	23,995
Iron	7,143	21,458
Jackson	8,221	22,747
Jefferson	8,347	26,145
Juneau	9,071	29,125
Kenosha	9,382	26,795
Kewaunee	7,748	22,230
La Crosse	8,221	22,747
Lafayette	8,133	23,995
Langlade	7,143	21,458
Lincoln	9,019	25,476
Manitowoc	7,748	22,230
Marathon	9,019	25,476
Marinette	7,748	22,230
Marquette	9,071	29,125
Menomonee	7,748	22,230
Milwaukee	7,946	26,745
Monroe	8,221	22,747
Oconto	7,748	22,230
Oneida	7,143	21,458
Outagamie	7,800	23,179
Ozaukee	8,177	24,978
Pepin	8,268	24,992
Pierce	9,799	25,884
Polk	9,799	25,884
Portage	9,019	25,476
Price	8,574	23,234
Racine	9,382	26,795
Richland	9,071	29,125
Rock	8,347	26,145
Rusk	8,574	23,234
Sauk	9,071	29,125

Sawyer	9,003	25,622
Shawano	7,748	22,230
Sheboygan	7,800	23,179
St. Croix	9,799	25,884
Taylor	8,574	23,234
Trempealeau	8,221	22,747
Vernon	8,133	23,995
Vilas	7,143	21,458
Walworth	8,347	26,145
Washburn	9,003	25,622
Washington	8,177	24,978
Waukesha	8,177	24,978
Waupaca	7,800	23,179
Waushara	7,800	23,179
Winnebago	7,800	23,179
Wood	9,019	25,476

### Wyoming

County	Employee-Only	Dependent, Family, etc.
Albany	9,933	26,086
Big Horn	9,933	26,086
Campbell	9,933	26,086
Carbon	9,933	26,086
Converse	9,933	26,086
Crook	9,933	26,086
Fremont	9,933	26,086
Goshen	9,933	26,086
Hot Springs	9,933	26,086
Johnson	9,933	26,086
Laramie	9,815	25,076
Lincoln	9,933	26,086
Natrona	10,359	27,595
Niobrara	9,933	26,086
Park	9,933	26,086
Platte	9,933	26,086
Sheridan	9,933	26,086
Sublette	9,933	26,086
Sweetwater	9,933	26,086
Teton	9,933	26,086
Uinta	9,933	26,086
Washakie	9,933	26,086
Weston	9,933	26,086