

# Credit for Small Employer Health Insurance Premiums

▶ **Attach to your tax return.**  
 ▶ **Go to [www.irs.gov/Form8941](http://www.irs.gov/Form8941) for instructions and the latest information.**

Name(s) shown on return

Identifying number

- A** Did you pay premiums during your tax year for employee health insurance coverage you provided through a Small Business Health Options Program (SHOP) Marketplace (or do you qualify for an exception to this requirement)? See instructions.  
 **Yes.** Enter Marketplace Identifier (if any) ▶ \_\_\_\_\_  
 **No.** Stop. Do not file Form 8941. See instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity.
- B** Enter the employer identification number (EIN) used to report employment taxes for individuals included on line 1 below if different from the identifying number listed above ▶ \_\_\_\_\_
- C** Does a tax return you (or any predecessor) filed for a tax year beginning after 2013 and before 2020 include a Form 8941 with line A checked "Yes" and line 12 showing a positive amount? See instructions.  
 **Yes.** Stop. Do not file Form 8941. See instructions for an exception that may apply to a partnership, S corporation, cooperative, estate, trust, or tax-exempt entity. Also see instructions for information about the credit period limitation.  
 **No.** Go to line 1.

**Caution:** See the instructions and complete Worksheets 1 through 7 as needed.

<b>1</b>	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (total from Worksheet 1, column (a)) . . . . .	<b>1</b>
<b>2</b>	Enter the number of full-time equivalent employees (FTEs) you had for the tax year (from Worksheet 2, line 3). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	<b>2</b>
<b>3</b>	Average annual wages you paid for the tax year (from Worksheet 3, line 3). This amount must be a multiple of \$1,000. If you entered \$56,000 or more, skip lines 4 through 11 and enter -0- on line 12	<b>3</b>
<b>4</b>	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (b)) . . . . .	<b>4</b>
<b>5</b>	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which the employee enrolls in health insurance coverage (total from Worksheet 4, column (c)) . . . . .	<b>5</b>
<b>6</b>	Enter the <b>smaller</b> of line 4 or line 5 . . . . .	<b>6</b>
<b>7</b>	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 35% (0.35) • All other small employers, multiply line 6 by 50% (0.50) . . . . .	<b>7</b>
<b>8</b>	If line 2 is 10 or less, enter the amount from line 7. Otherwise, enter the amount from Worksheet 5, line 6 . . . . .	<b>8</b>
<b>9</b>	If line 3 is \$27,000 or less, enter the amount from line 8. Otherwise, enter the amount from Worksheet 6, line 7 . . . . .	<b>9</b>
<b>10</b>	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4. See instructions . . . . .	<b>10</b>
<b>11</b>	Subtract line 10 from line 4. If zero or less, enter -0- . . . . .	<b>11</b>
<b>12</b>	Enter the <b>smaller</b> of line 9 or line 11 . . . . .	<b>12</b>
<b>13</b>	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (total from Worksheet 4, column (a)) . . . . .	<b>13</b>
<b>14</b>	Enter the number of FTEs you would have entered on line 2 if you only included employees included on line 13 (from Worksheet 7, line 3) . . . . .	<b>14</b>
<b>15</b>	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions) . . . . .	<b>15</b>
<b>16</b>	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, Part III, line 4h	<b>16</b>
<b>17</b>	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	<b>17</b>
<b>18</b>	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, Part III, line 4h . . . . .	<b>18</b>
<b>19</b>	Enter the amount you paid in 2021 for taxes considered payroll taxes for purposes of this credit. See instructions . . . . .	<b>19</b>
<b>20</b>	Tax-exempt small employers, enter the <b>smaller</b> of line 16 or line 19 here and on Form 990-T, Part III, line 6f	<b>20</b>



# Instructions for Form 8941

## Credit for Small Employer Health Insurance Premiums

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

### Future Developments

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

### Reminders

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

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

## General Instructions

### Purpose of Form

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



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

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

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

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



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

### Eligible Small Employers

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

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

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

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

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



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

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



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

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

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

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



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

**Example 1.** You're a sole proprietor with two separate businesses and you file a separate Schedule C (Form 1040) for each business. You must treat both businesses as a single employer to figure the credit. You will file one Form 8941 for both businesses.

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

## Credit Period

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

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

## Employer Premiums Paid

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

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

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

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

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

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

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

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

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

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

## Health Insurance Coverage

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



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



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

## Qualifying Arrangement

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## State Premium Subsidy and Tax Credit Limitation

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

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

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

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

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

The credit for tax-exempt eligible small employers can't exceed the amount of certain payroll taxes. For tax years beginning in 2021, 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 2021.
- Medicare taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2021.
- Medicare taxes the tax-exempt employer was required to pay for calendar year 2021.

## Premium Deduction Reduced

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

## More Information

For more information about this credit, see the following.

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

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## Specific Instructions

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

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

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

## Line A

Answer "Yes" if one of the following applies.

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

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

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

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

**Exception for eligible small employers in certain counties.** For calendar year 2021, 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 2021 if they properly claimed the credit under section 45R for all or part of 2020. 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 2021 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 2020 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
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2.		
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25.		
<b>Totals:</b>		

## Column (a), Individuals Considered Employees

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

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

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

- The owner of a sole proprietorship.
- A partner in a partnership.
- A shareholder who owns (after applying the section 318 constructive ownership rules) more than 2% of an S corporation.
- A shareholder who owns (after applying the section 318 constructive ownership rules) more than 5% of the outstanding stock or stock possessing more than 5% of the total combined voting power of all stock of a corporation that isn't an S corporation.
- A person who owns more than 5% of the capital or profits interest in any other business that isn't a corporation.
- Family members or a member of the household who isn't a family member but qualifies as a dependent on the individual income tax return of a person listed above. Family members include a child (or descendant of a child), a sibling or step-sibling, a parent (or ancestor of a parent), a step-parent, a niece or nephew, an aunt or uncle, or a son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law. A spouse of any owner or family member listed above is also considered a family member for this purpose.

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

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

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

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

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

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

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

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

## Column (b), Employee Hours of Service

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

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

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

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

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

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

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

## Column (c), Employee Wages Paid



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

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

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

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

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

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

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

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

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

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

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

(a) Enrolled Individuals Considered Employees	(b) Employer Premiums Paid	(c) Adjusted Average Premiums	(d) Enrolled Employee Hours of Service
1.			
2.			
3.			
4.			
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 2021, see the average premium tables at the end of these instructions. Family coverage includes any coverage other than employee-only coverage.

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

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

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

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

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

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



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

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

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

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

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

- |  |          |
|--|----------|
| 1. Enter the amount from Form 8941, line 8 . . . . .   | 1. _____ |
| 2. Enter the amount from Form 8941, line 7 . . . . .   | 2. _____ |
| 3. Enter the amount from Form 8941, line 3 . . . . .   | 3. _____ |
| 4. Subtract \$27,800 from line 3 . . . . .   | 4. _____ |
| 5. Divide line 4 by \$27,800. Enter the result as a decimal (rounded to at least 3 places) . . . . . | 5. _____ |
| 6. Multiply line 2 by line 5 . . . . .   | 6. _____ |
| 7. Subtract line 6 from line 1. Report this amount on Form 8941, line 9 . . . . .                    | 7. _____ |

## Line 10

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

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

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

### Line 15

Enter any credit for small employer health insurance premiums from:

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



*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 2021.
- Medicare taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2021.
- Medicare taxes the tax-exempt employer was required to pay for calendar year 2021.

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

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

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

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

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

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

The following tables list the average premiums for the small group market in each rating area generally listed by county for each state for tax years beginning in 2021.

### Alabama

County	Employee-Only	Dependent, Family, etc.
Autauga	7,526	19,230
Baldwin	6,565	17,489
Barbour	6,565	17,489
Bibb	6,653	18,914
Blount	6,653	18,914
Bullock	6,565	17,489
Butler	6,565	17,489
Calhoun	6,836	18,615
Chambers	6,565	17,489
Cherokee	6,565	17,489
Chilton	6,653	18,914
Choctaw	6,565	17,489
Clarke	6,565	17,489
Clay	6,565	17,489
Cleburne	6,565	17,489
Coffee	6,565	17,489
Colbert	8,654	19,748
Conecuh	6,565	17,489
Coosa	6,565	17,489
Covington	6,565	17,489
Crenshaw	6,565	17,489
Cullman	6,565	17,489
Dale	6,565	17,489
Dallas	6,565	17,489
DeKalb	6,565	17,489
Elmore	7,526	19,230
Escambia	6,565	17,489
Etowah	6,447	18,794
Fayette	6,565	17,489
Franklin	6,565	17,489
Geneva	7,388	18,433
Greene	7,603	18,629
Hale	7,603	18,629
Henry	7,388	18,433
Houston	7,388	18,433
Jackson	6,565	17,489
Jefferson	6,653	18,914
Lamar	6,565	17,489
Lauderdale	8,654	19,748
Lawrence	7,893	19,596
Lee	6,298	15,915

Limestone	6,480	19,585
Lowndes	7,526	19,230
Macon	6,565	17,489
Madison	6,480	19,585
Marengo	6,565	17,489
Marion	6,565	17,489
Marshall	6,565	17,489
Mobile	7,468	18,918
Monroe	6,565	17,489
Montgomery	7,526	19,230
Morgan	7,893	19,596
Perry	6,565	17,489
Pickens	6,565	17,489
Pike	6,565	17,489
Randolph	6,565	17,489
Russell	7,136	18,051
Shelby	6,653	18,914
St. Clair	6,653	18,914
Sumter	6,565	17,489
Talladega	6,565	17,489
Tallapoosa	6,565	17,489
Tuscaloosa	7,603	18,629
Walker	6,653	18,914
Washington	6,565	17,489
Wilcox	6,565	17,489
Winston	6,565	17,489

### Alaska

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

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

### Arizona

County	Employee-Only	Dependent, Family, etc.
Apache	6,840	20,297
Cochise	6,558	17,906
Coconino	6,840	20,297
Gila	6,671	17,498
Graham	6,558	17,906
Greenlee	6,558	17,906
La Paz	7,826	19,901
Maricopa	6,811	18,849
Mohave	6,840	20,297
Navajo	6,840	20,297
Pima	6,452	17,791
Pinal	6,671	17,498
Santa Cruz	6,452	17,791
Yavapai	6,286	18,780
Yuma	7,826	19,901

### Arkansas

County	Employee-Only	Dependent, Family, etc.
Arkansas	6,501	16,114
Ashley	6,501	16,114
Baxter	6,230	18,525
Benton	6,230	18,525
Boone	6,230	18,525
Bradley	6,501	16,114
Calhoun	6,566	22,348
Carroll	6,230	18,525
Chicot	6,501	16,114
Clark	5,127	17,075
Clay	6,267	19,137
Cleburne	6,051	16,588
Cleveland	6,501	16,114
Columbia	6,566	22,348
Conway	6,051	16,588

Craighead	6,267	19,137
Crawford	6,078	18,584
Crittenden	6,267	19,137
Cross	6,267	19,137
Dallas	6,501	16,114
Desha	6,501	16,114
Drew	6,501	16,114
Faulkner	6,051	16,588
Franklin	6,078	18,584
Fulton	6,267	19,137
Garland	5,127	17,075
Grant	6,051	16,588
Greene	6,267	19,137
Hempstead	6,566	22,348
Hot Spring	5,127	17,075
Howard	6,566	22,348
Independence	6,267	19,137
Izard	6,267	19,137
Jackson	6,267	19,137
Jefferson	6,501	16,114
Johnson	6,078	18,584
Lafayette	6,566	22,348
Lawrence	6,267	19,137
Lee	6,501	16,114
Lincoln	6,501	16,114
Little River	6,566	22,348
Logan	6,078	18,584
Lonoke	6,051	16,588
Madison	6,230	18,525
Marion	6,230	18,525
Miller	6,566	22,348
Mississippi	6,267	19,137
Monroe	6,501	16,114
Montgomery	5,127	17,075
Nevada	6,566	22,348
Newton	6,230	18,525
Ouachita	6,566	22,348
Perry	6,051	16,588
Phillips	6,501	16,114
Pike	5,127	17,075
Poinsett	6,267	19,137
Polk	6,078	18,584
Pope	6,051	16,588
Prairie	6,051	16,588
Pulaski	6,051	16,588
Randolph	6,267	19,137
Saline	6,051	16,588
Scott	6,078	18,584
Searcy	6,230	18,525
Sebastian	6,078	18,584
Sevier	6,566	22,348
Sharp	6,267	19,137
St. Francis	6,267	19,137

Stone	6,267	19,137
Union	6,566	22,348
Van Buren	6,051	16,588
Washington	6,230	18,525
White	6,051	16,588
Woodruff	6,267	19,137
Yell	6,051	16,588

### California

County	Employee-Only	Dependent, Family, etc.
Alameda	8,242	22,491
Alpine	8,171	19,175
Amador	8,171	19,175
Butte	8,171	19,175
Calaveras	8,171	19,175
Colusa	8,171	19,175
Contra Costa	8,093	22,307
Del Norte	8,171	19,175
El Dorado	6,881	20,484
Fresno	6,633	22,121
Glenn	8,171	19,175
Humboldt	8,171	19,175
Imperial	6,764	19,134
Inyo	6,764	19,134
Kern	7,202	18,566
Kings	6,633	22,121
Lake	8,171	19,175
Lassen	8,171	19,175
Los Angeles	7,135	21,647
Madera	6,633	22,121
Marin	7,057	19,416
Mariposa	7,778	20,227
Mendocino	8,171	19,175
Merced	7,778	20,227
Modoc	8,171	19,175
Mono	6,764	19,134
Monterey	8,014	21,969
Napa	7,057	19,416
Nevada	8,171	19,175
Orange	7,573	23,118
Placer	6,881	20,484
Plumas	8,171	19,175
Riverside	7,561	19,737
Sacramento	6,881	20,484
San Benito	8,014	21,969
San Bernardino	7,561	19,737
San Diego	6,433	18,778
San Francisco	7,867	26,196
San Joaquin	7,778	20,227
San Luis Obispo	7,235	20,308
San Mateo	9,354	25,434
Santa Barbara	7,235	20,308

Santa Clara	8,304	24,507
Santa Cruz	8,014	21,969
Shasta	8,171	19,175
Sierra	8,171	19,175
Siskiyou	8,171	19,175
Solano	7,057	19,416
Sonoma	7,057	19,416
Stanislaus	7,778	20,227
Sutter	8,171	19,175
Tehama	8,171	19,175
Trinity	8,171	19,175
Tulare	7,778	20,227
Tuolumne	8,171	19,175
Ventura	7,235	20,308
Yolo	6,881	20,484
Yuba	8,171	19,175

### Colorado

County	Employee-Only	Dependent, Family, etc.
Adams	7,344	21,656
Alamosa	8,633	23,653
Arapahoe	7,344	21,656
Archuleta	8,143	24,827
Baca	8,633	23,653
Bent	8,633	23,653
Boulder	6,913	22,089
Broomfield	7,344	21,656
Chaffee	8,633	23,653
Cheyenne	8,633	23,653
Clear Creek	7,344	21,656
Conejos	8,633	23,653
Costilla	8,633	23,653
Crowley	8,633	23,653
Custer	8,633	23,653
Delta	8,143	24,827
Denver	7,344	21,656
Dolores	8,143	24,827
Douglas	7,344	21,656
Eagle	7,847	24,678
El Paso	6,539	22,503
Elbert	7,344	21,656
Fremont	8,633	23,653
Garfield	7,847	24,678
Gilpin	7,344	21,656
Grand	8,143	24,827
Gunnison	8,143	24,827
Hinsdale	8,143	24,827
Huerfano	8,633	23,653
Jackson	8,143	24,827
Jefferson	7,344	21,656
Kiowa	8,633	23,653
Kit Carson	8,633	23,653

La Plata	8,143	24,827
Lake	8,143	24,827
Larimer	8,694	19,692
Las Animas	8,633	23,653
Lincoln	8,633	23,653
Logan	6,930	21,955
Mesa	7,498	20,992
Mineral	8,633	23,653
Moffat	8,143	24,827
Montezuma	8,143	24,827
Montrose	8,143	24,827
Morgan	6,930	21,955
Otero	8,633	23,653
Ouray	8,143	24,827
Park	7,344	21,656
Phillips	6,930	21,955
Pitkin	7,847	24,678
Prowers	8,633	23,653
Pueblo	6,909	18,542
Rio Blanco	8,143	24,827
Rio Grande	8,633	23,653
Routt	8,143	24,827
Saguache	8,633	23,653
San Juan	8,143	24,827
San Miguel	8,143	24,827
Sedgwick	6,930	21,955
Summit	7,847	24,678
Teller	6,539	22,503
Washington	6,930	21,955
Weld	7,424	26,016
Yuma	6,930	21,955

### Connecticut

County	Employee-Only	Dependent, Family, etc.
Fairfield	8,215	23,998
Hartford	7,723	21,840
Litchfield	7,478	23,655
Middlesex	8,289	21,936
New Haven	8,748	24,357
New London	7,390	19,471
Tolland	7,379	17,769
Windham	8,445	31,308

### Delaware

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

### District of Columbia

County	Employee-Only	Dependent, Family, etc.
All	8,036	23,874

### Florida

County	Employee-Only	Dependent, Family, etc.
Alachua	8,141	20,991
Baker	7,456	20,822
Bay	7,014	19,289
Bradford	7,019	20,950
Brevard	7,746	21,890
Broward	7,307	20,593
Calhoun	7,197	20,787
Charlotte	8,184	23,859
Citrus	7,199	19,641
Clay	6,623	20,828
Collier	6,835	24,981
Columbia	7,858	22,655
DeSoto	7,292	21,687
Dixie	7,073	19,151
Duval	7,059	20,947
Escambia	7,575	19,604
Flagler	7,911	21,062
Franklin	7,209	22,002
Gadsden	6,968	20,814
Gilchrist	6,775	20,814
Glades	7,542	23,373
Gulf	8,044	22,150
Hamilton	7,132	20,720
Hardee	7,067	18,671
Hendry	8,068	23,309
Hernando	7,636	21,653
Highlands	7,693	23,786
Hillsborough	6,699	20,708
Holmes	7,262	20,832
Indian River	6,943	19,405
Jackson	6,718	18,756
Jefferson	7,826	20,388
Lafayette	7,206	19,409
Lake	8,231	22,177
Lee	7,413	22,034
Leon	8,389	24,467
Levy	7,075	21,653
Liberty	7,211	21,544
Madison	7,995	21,842
Manatee	7,583	20,547
Marion	6,342	19,289
Martin	7,619	22,929
Miami-Dade	7,671	23,473
Monroe	8,165	23,652
Nassau	7,901	18,835
Okaloosa	7,623	27,260
Okeechobee	8,056	22,815
Orange	6,830	19,653
Osceola	8,112	22,721
Palm Beach	8,207	24,447

Pasco	7,366	20,034
Pinellas	7,005	22,139
Polk	6,725	20,680
Putnam	7,340	21,416
Santa Rosa	6,952	18,942
Sarasota	6,807	18,517
Seminole	7,594	18,876
St. Johns	9,412	24,636
St. Lucie	7,232	19,964
Sumter	7,459	22,769
Suwannee	6,687	20,690
Taylor	8,290	22,921
Union	7,237	21,396
Volusia	7,443	20,111
Wakulla	6,944	21,188
Walton	7,307	19,391
Washington	7,346	21,567

### Georgia

County	Employee-Only	Dependent, Family, etc.
Appling	8,993	24,273
Atkinson	7,013	20,446
Bacon	6,388	19,799
Baker	7,846	23,360
Baldwin	7,700	21,179
Banks	8,299	21,521
Barrow	7,964	19,863
Bartow	7,366	20,580
Ben Hill	7,286	20,627
Berrien	7,286	20,627
Bibb	6,954	18,181
Bleckley	6,954	18,181
Brantley	6,388	19,799
Brooks	7,286	20,627
Bryan	8,993	24,273
Bulloch	8,993	24,273
Burke	6,959	18,720
Butts	7,366	20,580
Calhoun	7,846	23,360
Camden	6,388	19,799
Candler	8,993	24,273
Carroll	7,089	21,387
Catoosa	7,029	20,867
Charlton	6,388	19,799
Chatham	8,993	24,273
Chattahoochee	6,546	18,862
Chattooga	7,794	21,273
Cherokee	7,366	20,580
Clarke	7,964	19,863
Clay	7,846	23,360
Clayton	7,366	20,580
Clinch	7,286	20,627

Cobb	7,366	20,580
Coffee	7,013	20,446
Colquitt	7,286	20,627
Columbia	6,959	18,720
Cook	7,286	20,627
Coweta	7,366	20,580
Crawford	6,954	18,181
Crisp	7,846	23,360
Dade	7,029	20,867
Dawson	8,299	21,521
Decatur	7,286	20,627
DeKalb	7,366	20,580
Dodge	6,954	18,181
Dooly	6,954	18,181
Dougherty	7,846	23,360
Douglas	7,366	20,580
Early	7,286	20,627
Echols	7,286	20,627
Effingham	8,993	24,273
Elbert	7,964	19,863
Emanuel	6,959	18,720
Evans	8,993	24,273
Fannin	7,329	20,158
Fayette	7,366	20,580
Floyd	7,794	21,273
Forsyth	7,366	20,580
Franklin	8,299	21,521
Fulton	7,366	20,580
Gilmer	7,794	21,273
GlascocK	6,959	18,720
Glynn	6,388	19,799
Gordon	7,794	21,273
Grady	7,286	20,627
Greene	7,964	19,863
Gwinnett	7,366	20,580
Habersham	8,299	21,521
Hall	8,299	21,521
Hancock	7,700	21,179
Haralson	7,089	21,387
Harris	6,546	18,862
Hart	8,299	21,521
Heard	7,089	21,387
Henry	7,366	20,580
Houston	6,954	18,181
Irwin	7,286	20,627
Jackson	7,964	19,863
Jasper	7,366	20,580
Jeff Davis	7,013	20,446
Jefferson	6,959	18,720
Jenkins	6,959	18,720
Johnson	7,013	20,446
Jones	6,954	18,181
Lamar	7,366	20,580

Lanier	7,286	20,627
Laurens	7,013	20,446
Lee	7,846	23,360
Liberty	8,993	24,273
Lincoln	6,959	18,720
Long	8,993	24,273
Lowndes	7,286	20,627
Lumpkin	8,299	21,521
Macon	6,546	18,862
Madison	7,964	19,863
Marion	6,546	18,862
McDuffie	6,959	18,720
McIntosh	6,388	19,799
Meriwether	6,546	18,862
Miller	7,286	20,627
Mitchell	7,846	23,360
Monroe	6,954	18,181
Montgomery	7,013	20,446
Morgan	7,964	19,863
Murray	7,329	20,158
Muscogee	6,546	18,862
Newton	7,366	20,580
Oconee	7,964	19,863
Oglethorpe	7,964	19,863
Paulding	7,366	20,580
Peach	6,954	18,181
Pickens	7,794	21,273
Pierce	6,388	19,799
Pike	7,366	20,580
Polk	7,794	21,273
Pulaski	6,954	18,181
Putnam	6,954	18,181
Quitman	6,546	18,862
Rabun	8,299	21,521
Randolph	7,846	23,360
Richmond	6,959	18,720
Rockdale	7,366	20,580
Schley	7,846	23,360
Screven	8,993	24,273
Seminole	7,286	20,627
Spalding	7,366	20,580
Stephens	8,299	21,521
Stewart	6,546	18,862
Sumter	7,846	23,360
Talbot	6,546	18,862
Taliaferro	6,959	18,720
Tattnall	8,993	24,273
Taylor	6,546	18,862
Telfair	7,013	20,446
Terrell	7,846	23,360
Thomas	7,286	20,627
Tift	7,286	20,627
Toombs	7,013	20,446

Towns	8,299	21,521
Treutlen	7,013	20,446
Troup	6,546	18,862
Turner	7,286	20,627
Twiggs	6,954	18,181
Union	8,299	21,521
Upson	6,546	18,862
Walker	7,029	20,867
Walton	7,366	20,580
Ware	6,388	19,799
Warren	6,959	18,720
Washington	7,700	21,179
Wayne	6,388	19,799
Webster	6,546	18,862
Wheeler	7,013	20,446
White	8,299	21,521
Whitfield	7,329	20,158
Wilcox	6,954	18,181
Wilkes	6,959	18,720
Wilkinson	7,700	21,179
Worth	7,846	23,360

## Hawaii

County	Employee-Only	Dependent, Family, etc.
All	7,628	21,523

## Idaho

County	Employee-Only	Dependent, Family, etc.
Ada	6,050	16,519
Adams	5,587	15,087
Bannock	6,987	17,973
Bear Lake	6,987	17,973
Benewah	6,197	16,093
Bingham	6,987	17,973
Blaine	6,095	18,948
Boise	5,587	15,087
Bonner	6,197	16,093
Bonneville	6,574	18,278
Boundary	6,197	16,093
Butte	6,987	17,973
Camas	6,095	18,948
Canyon	5,587	15,087
Caribou	6,987	17,973
Cassia	6,095	18,948
Clark	6,574	18,278
Clearwater	6,778	16,818
Custer	6,987	17,973
Elmore	5,587	15,087
Franklin	6,987	17,973
Fremont	6,574	18,278
Gem	5,587	15,087

Gooding	6,095	18,948
Idaho	6,778	16,818
Jefferson	6,574	18,278
Jerome	6,095	18,948
Kootenai	6,197	16,093
Latah	6,197	16,093
Lemhi	6,574	18,278
Lewis	6,778	16,818
Lincoln	6,095	18,948
Madison	6,574	18,278
Minidoka	6,095	18,948
Nez Perce	6,778	16,818
Oneida	6,987	17,973
Owyhee	5,587	15,087
Payette	5,587	15,087
Power	6,987	17,973
Shoshone	6,197	16,093
Teton	6,574	18,278
Twin Falls	6,095	18,948
Valley	5,587	15,087
Washington	5,587	15,087

### Illinois

County	Employee-Only	Dependent, Family, etc.
Adams	7,685	19,139
Alexander	8,097	25,949
Bond	7,369	22,013
Boone	7,981	22,362
Brown	7,685	19,139
Bureau	6,673	20,301
Calhoun	7,369	22,013
Carroll	7,981	22,362
Cass	7,685	19,139
Champaign	8,290	21,185
Christian	7,685	19,139
Clark	8,290	21,185
Clay	8,097	25,949
Clinton	7,369	22,013
Coles	8,290	21,185
Cook	7,630	23,937
Crawford	8,097	25,949
Cumberland	8,290	21,185
DeKalb	7,981	22,362
DeWitt	8,401	24,851
Douglas	8,290	21,185
DuPage	7,901	23,738
Edgar	8,290	21,185
Edwards	8,097	25,949
Effingham	8,097	25,949
Fayette	8,097	25,949
Ford	8,290	21,185
Franklin	8,097	25,949

Fulton	7,908	21,322
Gallatin	8,097	25,949
Greene	7,369	22,013
Grundy	8,001	20,461
Hamilton	8,097	25,949
Hancock	6,673	20,301
Hardin	8,097	25,949
Henderson	6,673	20,301
Henry	6,673	20,301
Iroquois	8,290	21,185
Jackson	8,097	25,949
Jasper	8,097	25,949
Jefferson	8,097	25,949
Jersey	7,369	22,013
Jo Daviess	7,981	22,362
Johnson	8,097	25,949
Kane	7,901	23,738
Kankakee	8,001	20,461
Kendall	8,001	20,461
Knox	7,908	21,322
Lake	6,757	24,199
LaSalle	7,908	21,322
Lawrence	8,097	25,949
Lee	7,981	22,362
Livingston	8,401	24,851
Logan	7,685	19,139
Macon	7,685	19,139
Macoupin	7,369	22,013
Madison	7,872	20,961
Marion	8,097	25,949
Marshall	7,908	21,322
Mason	7,685	19,139
Massac	8,097	25,949
McDonough	7,908	21,322
McHenry	6,757	24,199
McLean	8,401	24,851
Menard	7,685	19,139
Mercer	6,673	20,301
Monroe	7,872	20,961
Montgomery	7,369	22,013
Morgan	7,685	19,139
Moultrie	7,685	19,139
Ogle	7,981	22,362
Peoria	7,908	21,322
Perry	8,097	25,949
Piatt	8,290	21,185
Pike	7,685	19,139
Pope	8,097	25,949
Pulaski	8,097	25,949
Putnam	7,908	21,322
Randolph	7,369	22,013
Richland	8,097	25,949
Rock Island	6,673	20,301

Saline	8,097	25,949
Sangamon	7,685	19,139
Schuyler	7,685	19,139
Scott	7,685	19,139
Shelby	7,685	19,139
St. Clair	7,872	20,961
Stark	7,908	21,322
Stephenson	7,981	22,362
Tazewell	7,908	21,322
Union	8,097	25,949
Vermilion	8,290	21,185
Wabash	8,097	25,949
Warren	6,673	20,301
Washington	7,369	22,013
Wayne	8,097	25,949
White	8,097	25,949
Whiteside	6,673	20,301
Will	8,001	20,461
Williamson	8,097	25,949
Winnebago	7,981	22,362
Woodford	7,908	21,322

### Indiana

County	Employee-Only	Dependent, Family, etc.
Adams	7,478	23,214
Allen	7,885	24,189
Bartholomew	7,972	22,560
Benton	8,165	25,391
Blackford	8,053	21,898
Boone	7,971	25,255
Brown	8,081	23,034
Carroll	7,797	26,016
Cass	7,663	21,199
Clark	6,966	21,081
Clay	7,068	22,156
Clinton	7,797	26,016
Crawford	6,966	21,081
Daviess	7,669	22,769
Dearborn	8,289	24,245
Decatur	7,972	22,560
DeKalb	7,478	23,214
Delaware	8,053	21,898
Dubois	7,669	22,769
Elkhart	8,340	22,494
Fayette	7,510	22,139
Floyd	6,966	21,081
Fountain	7,797	26,016
Franklin	8,289	24,245
Fulton	7,663	21,199
Gibson	9,570	24,463
Grant	8,053	21,898
Greene	7,669	22,769

Hamilton	7,971	25,255
Hancock	7,510	22,139
Harrison	6,966	21,081
Hendricks	7,971	25,255
Henry	7,510	22,139
Howard	7,663	21,199
Huntington	7,478	23,214
Jackson	7,972	22,560
Jasper	8,165	25,391
Jay	8,053	21,898
Jefferson	6,966	21,081
Jennings	7,972	22,560
Johnson	8,081	23,034
Knox	7,669	22,769
Kosciusko	8,340	22,494
LaGrange	7,478	23,214
Lake	8,474	22,352
LaPorte	8,474	22,352
Lawrence	8,081	23,034
Madison	7,510	22,139
Marion	7,971	25,255
Marshall	8,340	22,494
Martin	7,669	22,769
Miami	7,663	21,199
Monroe	8,081	23,034
Montgomery	7,797	26,016
Morgan	7,971	25,255
Newton	8,165	25,391
Noble	7,478	23,214
Ohio	8,289	24,245
Orange	7,669	22,769
Owen	8,081	23,034
Parke	7,068	22,156
Perry	7,669	22,769
Pike	7,669	22,769
Porter	8,474	22,352
Posey	9,570	24,463
Pulaski	7,663	21,199
Putnam	7,797	26,016
Randolph	8,053	21,898
Ripley	8,289	24,245
Rush	7,972	22,560
Scott	6,966	21,081
Shelby	7,971	25,255
Spencer	7,669	22,769
St. Joseph	8,340	22,494
Starke	8,340	22,494
Steuben	7,478	23,214
Sullivan	7,068	22,156
Switzerland	8,289	24,245
Tippecanoe	7,797	26,016
Tipton	7,797	26,016
Union	7,510	22,139

Vanderburgh	9,570	24,463
Vermillion	7,068	22,156
Vigo	7,068	22,156
Wabash	7,478	23,214
Warren	8,165	25,391
Warrick	9,570	24,463
Washington	6,966	21,081
Wayne	7,510	22,139
Wells	7,478	23,214
White	8,165	25,391
Whitley	7,478	23,214

### Iowa

County	Employee-Only	Dependent, Family, etc.
Adair	8,299	18,911
Adams	8,299	18,911
Allamakee	7,379	21,093
Appanoose	7,262	18,678
Audubon	8,299	18,911
Benton	6,970	19,956
Black Hawk	6,970	19,956
Boone	6,380	19,492
Bremer	7,379	21,093
Buchanan	6,970	19,956
Buena Vista	7,388	19,924
Butler	7,379	21,093
Calhoun	6,380	19,492
Carroll	6,380	19,492
Cass	8,299	18,911
Cedar	6,970	19,956
Cerro Gordo	7,379	21,093
Cherokee	7,388	19,924
Chickasaw	7,379	21,093
Clarke	8,299	18,911
Clay	7,388	19,924
Clayton	6,970	19,956
Clinton	6,970	19,956
Crawford	7,388	19,924
Dallas	6,825	20,228
Davis	7,262	18,678
Decatur	8,299	18,911
Delaware	6,970	19,956
Des Moines	7,262	18,678
Dickinson	7,388	19,924
Dubuque	6,970	19,956
Emmet	7,379	21,093
Fayette	7,379	21,093
Floyd	7,379	21,093
Franklin	7,379	21,093
Fremont	8,299	18,911
Greene	6,380	19,492
Grundy	6,380	19,492

Guthrie	8,299	18,911
Hamilton	6,380	19,492
Hancock	7,379	21,093
Hardin	6,380	19,492
Harrison	8,299	18,911
Henry	7,262	18,678
Howard	7,379	21,093
Humboldt	7,379	21,093
Ida	7,388	19,924
Iowa	6,970	19,956
Jackson	6,970	19,956
Jasper	6,825	20,228
Jefferson	7,262	18,678
Johnson	6,970	19,956
Jones	6,970	19,956
Keokuk	7,262	18,678
Kossuth	7,379	21,093
Lee	7,262	18,678
Linn	6,970	19,956
Louisa	7,262	18,678
Lucas	7,262	18,678
Lyon	7,388	19,924
Madison	6,825	20,228
Mahaska	7,262	18,678
Marion	6,825	20,228
Marshall	6,380	19,492
Mills	8,299	18,911
Mitchell	7,379	21,093
Monona	7,388	19,924
Monroe	7,262	18,678
Montgomery	8,299	18,911
Muscatine	7,262	18,678
O'Brien	7,388	19,924
Osceola	7,388	19,924
Page	8,299	18,911
Palo Alto	7,388	19,924
Plymouth	7,388	19,924
Pocahontas	7,388	19,924
Polk	6,825	20,228
Pottawattamie	8,299	18,911
Poweshiek	6,380	19,492
Ringgold	8,299	18,911
Sac	7,388	19,924
Scott	6,970	19,956
Shelby	8,299	18,911
Sioux	7,388	19,924
Story	6,380	19,492
Tama	6,380	19,492
Taylor	8,299	18,911
Union	8,299	18,911
Van Buren	7,262	18,678
Wapello	7,262	18,678
Warren	6,825	20,228



Washington	7,262	18,678
Wayne	7,262	18,678
Webster	6,380	19,492
Winnebago	7,379	21,093
Winneshiek	7,379	21,093
Woodbury	7,388	19,924
Worth	7,379	21,093
Wright	7,379	21,093

### Kansas

County	Employee-Only	Dependent, Family, etc.
Allen	7,460	19,378
Anderson	6,137	19,264
Atchison	6,137	19,264
Barber	6,516	20,210
Barton	6,919	21,412
Bourbon	7,460	19,378
Brown	6,137	19,264
Butler	6,295	18,161
Chase	6,295	18,161
Chautauqua	6,295	18,161
Cherokee	7,460	19,378
Cheyenne	6,919	21,412
Clark	6,516	20,210
Clay	6,086	17,604
Cloud	6,086	17,604
Coffey	6,137	19,264
Comanche	6,516	20,210
Cowley	6,295	18,161
Crawford	7,460	19,378
Decatur	6,919	21,412
Dickinson	6,086	17,604
Doniphan	6,137	19,264
Douglas	6,137	19,264
Edwards	6,516	20,210
Elk	6,295	18,161
Ellis	6,919	21,412
Ellsworth	6,086	17,604
Finney	6,516	20,210
Ford	6,516	20,210
Franklin	6,137	19,264
Geary	6,086	17,604
Gove	6,919	21,412
Graham	6,919	21,412
Grant	6,516	20,210
Gray	6,516	20,210
Greeley	6,919	21,412
Greenwood	6,295	18,161
Hamilton	6,516	20,210
Harper	6,295	18,161
Harvey	6,295	18,161
Haskell	6,516	20,210

Hodgeman	6,516	20,210
Jackson	6,137	19,264
Jefferson	6,137	19,264
Jewell	6,086	17,604
Johnson	7,265	20,490
Kearny	6,516	20,210
Kingman	6,295	18,161
Kiowa	6,516	20,210
Labette	7,460	19,378
Lane	6,919	21,412
Leavenworth	7,265	20,490
Lincoln	6,086	17,604
Linn	6,137	19,264
Logan	6,919	21,412
Lyon	6,137	19,264
Marion	6,295	18,161
Marshall	6,137	19,264
McPherson	6,295	18,161
Meade	6,516	20,210
Miami	7,265	20,490
Mitchell	6,086	17,604
Montgomery	6,295	18,161
Morris	6,086	17,604
Morton	6,516	20,210
Nemaha	6,137	19,264
Neosho	7,460	19,378
Ness	6,919	21,412
Norton	6,919	21,412
Osage	6,137	19,264
Osborne	6,919	21,412
Ottawa	6,086	17,604
Pawnee	6,516	20,210
Phillips	6,919	21,412
Pottawatomie	6,137	19,264
Pratt	6,516	20,210
Rawlins	6,919	21,412
Reno	6,295	18,161
Republic	6,086	17,604
Rice	6,295	18,161
Riley	6,086	17,604
Rooks	6,919	21,412
Rush	6,919	21,412
Russell	6,919	21,412
Saline	6,086	17,604
Scott	6,919	21,412
Sedgwick	6,295	18,161
Seward	6,516	20,210
Shawnee	6,137	19,264
Sheridan	6,919	21,412
Sherman	6,919	21,412
Smith	6,919	21,412
Stafford	6,516	20,210
Stanton	6,516	20,210

Stevens	6,516	20,210
Sumner	6,295	18,161
Thomas	6,919	21,412
Trego	6,919	21,412
Wabaunsee	6,137	19,264
Wallace	6,919	21,412
Washington	6,086	17,604
Wichita	6,919	21,412
Wilson	6,295	18,161
Woodson	7,460	19,378
Wyandotte	7,265	20,490

### Kentucky

County	Employee-Only	Dependent, Family, etc.
Adair	6,633	19,790
Allen	6,633	19,790
Anderson	6,360	19,187
Ballard	8,670	19,250
Barren	6,633	19,790
Bath	7,159	20,621
Bell	7,208	21,247
Boone	6,339	17,457
Bourbon	6,360	19,187
Boyd	7,159	20,621
Boyle	6,360	19,187
Bracken	7,159	20,621
Breathitt	7,208	21,247
Breckinridge	6,863	18,840
Bullitt	6,863	18,840
Butler	6,633	19,790
Caldwell	8,670	19,250
Calloway	8,670	19,250
Campbell	6,339	17,457
Carlisle	8,670	19,250
Carroll	6,863	18,840
Carter	7,159	20,621
Casey	6,633	19,790
Christian	8,314	20,031
Clark	6,360	19,187
Clay	7,208	21,247
Clinton	6,633	19,790
Crittenden	8,670	19,250
Cumberland	6,633	19,790
Daviess	8,314	20,031
Edmonson	6,633	19,790
Elliott	7,159	20,621
Estill	6,360	19,187
Fayette	6,360	19,187
Fleming	7,159	20,621
Floyd	7,208	21,247
Franklin	6,360	19,187
Fulton	8,670	19,250

Gallatin	6,339	17,457
Garrard	6,360	19,187
Grant	6,339	17,457
Graves	8,670	19,250
Grayson	6,863	18,840
Green	6,633	19,790
Greenup	7,159	20,621
Hancock	8,314	20,031
Hardin	6,863	18,840
Harlan	7,208	21,247
Harrison	6,360	19,187
Hart	6,633	19,790
Henderson	8,314	20,031
Henry	6,863	18,840
Hickman	8,670	19,250
Hopkins	8,314	20,031
Jackson	6,360	19,187
Jefferson	6,863	18,840
Jessamine	6,360	19,187
Johnson	7,208	21,247
Kenton	6,339	17,457
Knott	7,208	21,247
Knox	7,208	21,247
LaRue	6,863	18,840
Laurel	7,208	21,247
Lawrence	7,159	20,621
Lee	7,208	21,247
Leslie	7,208	21,247
Letcher	7,208	21,247
Lewis	7,159	20,621
Lincoln	6,360	19,187
Livingston	8,670	19,250
Logan	6,633	19,790
Lyon	8,670	19,250
Madison	6,360	19,187
Magoffin	7,208	21,247
Marion	6,863	18,840
Marshall	8,670	19,250
Martin	7,208	21,247
Mason	7,159	20,621
McCracken	8,670	19,250
McCreary	6,633	19,790
McLean	8,314	20,031
Meade	6,863	18,840
Menifee	7,159	20,621
Mercer	6,360	19,187
Metcalfe	6,633	19,790
Monroe	6,633	19,790
Montgomery	6,360	19,187
Morgan	7,159	20,621
Muhlenberg	8,314	20,031
Nelson	6,863	18,840
Nicholas	6,360	19,187

Ohio	8,314	20,031
Oldham	6,863	18,840
Owen	6,360	19,187
Owsley	7,208	21,247
Pendleton	6,339	17,457
Perry	7,208	21,247
Pike	7,208	21,247
Powell	6,360	19,187
Pulaski	6,633	19,790
Robertson	7,159	20,621
Rockcastle	6,360	19,187
Rowan	7,159	20,621
Russell	6,633	19,790
Scott	6,360	19,187
Shelby	6,863	18,840
Simpson	6,633	19,790
Spencer	6,863	18,840
Taylor	6,633	19,790
Todd	8,314	20,031
Trigg	8,314	20,031
Trimble	6,863	18,840
Union	8,314	20,031
Warren	6,633	19,790
Washington	6,863	18,840
Wayne	6,633	19,790
Webster	8,314	20,031
Whitley	7,208	21,247
Wolfe	7,208	21,247
Woodford	6,360	19,187

### Louisiana

Parish	Employee-Only	Dependent, Family, etc.
Acadia	7,541	18,078
Allen	7,717	20,137
Ascension	7,533	19,568
Assumption	7,514	17,764
Avoyelles	8,112	17,923
Beauregard	7,717	20,137
Bienville	7,794	19,283
Bossier	7,794	19,283
Caddo	7,794	19,283
Calcasieu	7,717	20,137
Caldwell	7,876	17,471
Cameron	7,717	20,137
Catahoula	8,112	17,923
Claiborne	7,794	19,283
Concordia	8,112	17,923
DeSoto	7,794	19,283
East Baton Rouge	7,533	19,568
East Carroll	7,876	17,471
East Feliciana	7,533	19,568
Evangeline	7,541	18,078

Franklin	7,876	17,471
Grant	8,112	17,923
Iberia	7,541	18,078
Iberville	7,533	19,568
Jackson	7,876	17,471
Jefferson	7,139	18,432
Jefferson Davis	7,717	20,137
Lafayette	7,541	18,078
Lafourche	7,514	17,764
LaSalle	8,112	17,923
Lincoln	7,876	17,471
Livingston	7,533	19,568
Madison	7,876	17,471
Morehouse	7,876	17,471
Natchitoches	7,794	19,283
Orleans	7,139	18,432
Ouachita	7,876	17,471
Plaquemines	7,139	18,432
Pointe Coupee	7,533	19,568
Rapides	8,112	17,923
Red River	7,794	19,283
Richland	7,876	17,471
Sabine	7,794	19,283
St. Bernard	7,139	18,432
St. Charles	7,139	18,432
St. Helena	7,533	19,568
St. James	7,139	18,432
St. John Baptist	7,139	18,432
St. Landry	7,541	18,078
St. Martin	7,541	18,078
St. Mary	7,541	18,078
St. Tammany	7,139	18,432
Tangipahoa	7,533	19,568
Tensas	7,876	17,471
Terrebonne	7,514	17,764
Union	7,876	17,471
Vermilion	7,541	18,078
Vernon	8,112	17,923
Washington	7,533	19,568
Webster	7,794	19,283
West Baton Rouge	7,533	19,568
West Carroll	7,876	17,471
West Feliciana	7,533	19,568
Winn	8,112	17,923

### Maine

County	Employee-Only	Dependent, Family, etc.
Androscoggin	7,935	20,534
Aroostook	9,703	24,940
Cumberland	7,291	22,574
Franklin	7,935	20,534
Hancock	9,703	24,940

Kennebec	7,153	19,633
Knox	7,153	19,633
Lincoln	7,153	19,633
Oxford	7,153	19,633
Penobscot	7,935	20,534
Piscataquis	7,935	20,534
Sagadahoc	7,291	22,574
Somerset	7,935	20,534
Waldo	7,935	20,534
Washington	9,703	24,940
York	7,291	22,574

## Maryland

County	Employee-Only	Dependent, Family, etc.
Allegany	7,269	18,458
Anne Arundel	7,090	19,649
Baltimore	7,090	19,649
Baltimore City	7,090	19,649
Calvert	7,678	17,961
Caroline	7,678	17,961
Carroll	7,269	18,458
Cecil	7,678	17,961
Charles	7,678	17,961
Dorchester	7,678	17,961
Frederick	7,269	18,458
Garrett	7,269	18,458
Harford	7,090	19,649
Howard	7,090	19,649
Kent	7,678	17,961
Montgomery	7,640	21,099
Prince George's	7,640	21,099
Queen Annes	7,678	17,961
Somerset	7,678	17,961
St. Marys	7,678	17,961
Talbot	7,678	17,961
Washington	7,269	18,458
Wicomico	7,678	17,961
Worcester	7,678	17,961

## Massachusetts

County	Employee-Only	Dependent, Family, etc.
Barnstable	9,814	27,157
Berkshire	7,317	23,163
Bristol	8,922	25,875
Dukes	9,814	27,157
Essex	7,958	24,037
Franklin	7,317	23,163
Hampden	7,317	23,163
Hampshire	7,317	23,163
Middlesex	8,383	26,811
Nantucket	9,814	27,157

Norfolk	8,383	26,811
Plymouth	8,922	25,875
Suffolk	8,383	26,811
Worcester	8,398	24,581

## Michigan

County	Employee-Only	Dependent, Family, etc.
Alcona	7,306	22,856
Alger	7,933	22,114
Allegan	6,103	19,026
Alpena	7,306	22,856
Antrim	5,945	19,853
Arenac	6,682	19,935
Baraga	7,933	22,114
Barry	6,103	19,026
Bay	6,682	19,935
Benzie	5,945	19,853
Berrien	7,151	23,984
Branch	7,590	22,120
Calhoun	7,590	22,120
Cass	7,151	23,984
Charlevoix	5,945	19,853
Cheboygan	7,306	22,856
Chippewa	7,306	22,856
Clare	6,448	20,141
Clinton	6,916	18,119
Crawford	7,306	22,856
Delta	7,933	22,114
Dickinson	7,933	22,114
Eaton	6,916	18,119
Emmet	5,945	19,853
Genesee	6,652	18,730
Gladwin	6,448	20,141
Gogebic	7,933	22,114
Grand Traverse	5,945	19,853
Gratiot	6,682	19,935
Hillsdale	6,916	18,119
Houghton	7,933	22,114
Huron	7,278	20,214
Ingham	6,916	18,119
Ionia	5,904	18,777
Iosco	7,306	22,856
Iron	7,933	22,114
Isabella	6,448	20,141
Jackson	6,916	18,119
Kalamazoo	7,590	22,120
Kalkaska	5,945	19,853
Kent	5,904	18,777
Keweenaw	7,933	22,114
Lake	5,904	18,777
Lapeer	6,652	18,730
Leelanau	5,945	19,853

Lenawee	6,203	20,058
Livingston	6,203	20,058
Luce	7,933	22,114
Mackinac	7,306	22,856
Macomb	6,883	21,112
Manistee	5,945	19,853
Marquette	7,933	22,114
Mason	5,904	18,777
Mecosta	5,904	18,777
Menominee	7,933	22,114
Midland	6,448	20,141
Missaukee	5,945	19,853
Monroe	7,321	21,933
Montcalm	5,904	18,777
Montmorency	7,306	22,856
Muskegon	5,904	18,777
Newaygo	5,904	18,777
Oakland	6,883	21,112
Oceana	5,904	18,777
Ogemaw	7,306	22,856
Ontonagon	7,933	22,114
Osceola	5,904	18,777
Oscoda	7,306	22,856
Otsego	7,306	22,856
Ottawa	5,904	18,777
Presque Isle	7,306	22,856
Roscommon	7,306	22,856
Saginaw	6,682	19,935
Sanilac	7,278	20,214
Schoolcraft	7,933	22,114
Shiawassee	6,652	18,730
St. Clair	7,028	21,419
St. Joseph	7,151	23,984
Tuscola	7,278	20,214
Van Buren	7,151	23,984
Washtenaw	6,203	20,058
Wayne	7,321	21,933
Wexford	5,945	19,853

## Minnesota

County	Employee-Only	Dependent, Family, etc.
Aitkin	6,897	19,587
Anoka	7,502	22,701
Becker	7,354	23,575
Beltrami	6,897	19,587
Benton	7,502	22,701
Big Stone	8,235	21,521
Blue Earth	8,762	21,578
Brown	7,201	22,000
Carlton	7,111	19,236
Carver	7,502	22,701
Cass	6,897	19,587

Chippewa	8,235	21,521
Chisago	6,897	19,587
Clay	7,354	23,575
Clearwater	6,603	23,307
Cook	7,111	19,236
Cottonwood	7,201	22,000
Crow Wing	6,897	19,587
Dakota	7,502	22,701
Dodge	7,636	20,649
Douglas	7,354	23,575
Faribault	8,762	21,578
Fillmore	7,636	20,649
Freeborn	7,636	20,649
Goodhue	7,636	20,649
Grant	7,354	23,575
Hennepin	7,502	22,701
Houston	7,636	20,649
Hubbard	6,897	19,587
Isanti	6,897	19,587
Itasca	7,111	19,236
Jackson	7,201	22,000
Kanabec	6,897	19,587
Kandiyohi	8,235	21,521
Kittson	6,603	23,307
Koochiching	7,111	19,236
Lac qui Parle	8,235	21,521
Lake	7,111	19,236
Lake of the Woods	7,111	19,236
Le Sueur	8,762	21,578
Lincoln	7,201	22,000
Lyon	8,235	21,521
Mahnomen	6,603	23,307
Marshall	6,603	23,307
Martin	8,762	21,578
McLeod	8,235	21,521
Meeker	8,235	21,521
Mille Lacs	6,897	19,587
Morrison	6,897	19,587
Mower	7,636	20,649
Murray	7,201	22,000
Nicollet	8,762	21,578
Nobles	7,201	22,000
Norman	6,603	23,307
Olmsted	7,636	20,649
Otter Tail	7,354	23,575
Pennington	6,603	23,307
Pine	6,897	19,587
Pipestone	7,201	22,000
Polk	6,603	23,307
Pope	7,354	23,575
Ramsey	7,502	22,701
Red Lake	6,603	23,307
Redwood	7,201	22,000

Renville	8,235	21,521
Rice	8,762	21,578
Rock	7,201	22,000
Roseau	6,897	19,587
Scott	7,502	22,701
Sherburne	7,502	22,701
Sibley	8,235	21,521
St. Louis	7,111	19,236
Stearns	7,502	22,701
Steele	7,636	20,649
Stevens	7,354	23,575
Swift	8,235	21,521
Todd	6,897	19,587
Traverse	7,354	23,575
Wabasha	7,636	20,649
Wadena	6,897	19,587
Waseca	8,762	21,578
Washington	7,502	22,701
Watsonwan	8,762	21,578
Wilkin	7,354	23,575
Winona	7,636	20,649
Wright	7,502	22,701
Yellow Medicine	8,235	21,521

### Mississippi

County	Employee-Only	Dependent, Family, etc.
Adams	6,646	18,400
Alcorn	6,646	18,400
Amite	6,646	18,400
Attala	6,646	18,400
Benton	7,057	18,763
Bolivar	6,646	18,400
Calhoun	6,646	18,400
Carroll	6,646	18,400
Chickasaw	6,646	18,400
Choctaw	6,646	18,400
Claiborne	6,646	18,400
Clarke	6,646	18,400
Clay	6,646	18,400
Coahoma	6,646	18,400
Copiah	6,422	17,274
Covington	6,646	18,400
DeSoto	6,271	22,451
Forrest	7,319	16,028
Franklin	6,646	18,400
George	7,057	20,432
Greene	7,319	16,028
Grenada	6,646	18,400
Hancock	7,057	20,432
Harrison	7,057	20,432
Hinds	6,422	17,274
Holmes	6,646	18,400

Humphreys	6,646	18,400
Issaquena	6,646	18,400
Itawamba	7,057	18,763
Jackson	7,057	20,432
Jasper	6,646	18,400
Jefferson	6,646	18,400
Jefferson Davis	6,646	18,400
Jones	7,319	16,028
Kemper	6,646	18,400
Lafayette	6,646	18,400
Lamar	7,319	16,028
Lauderdale	6,646	18,400
Lawrence	6,646	18,400
Leake	6,646	18,400
Lee	7,057	18,763
Leflore	6,646	18,400
Lincoln	6,646	18,400
Lowndes	6,646	18,400
Madison	6,422	17,274
Marion	6,646	18,400
Marshall	6,271	22,451
Monroe	6,646	18,400
Montgomery	6,646	18,400
Neshoba	6,646	18,400
Newton	6,646	18,400
Noxubee	6,646	18,400
Oktibbeha	6,646	18,400
Panola	6,646	18,400
Pearl River	7,319	16,028
Perry	7,319	16,028
Pike	6,646	18,400
Pontotoc	7,057	18,763
Prentiss	6,646	18,400
Quitman	6,646	18,400
Rankin	6,422	17,274
Scott	6,646	18,400
Sharkey	6,646	18,400
Simpson	6,422	17,274
Smith	6,646	18,400
Stone	7,057	20,432
Sunflower	6,646	18,400
Tallahatchie	6,646	18,400
Tate	6,271	22,451
Tippah	7,057	18,763
Tishomingo	6,646	18,400
Tunica	6,271	22,451
Union	7,057	18,763
Walthall	6,646	18,400
Warren	6,422	17,274
Washington	6,646	18,400
Wayne	6,646	18,400
Webster	6,646	18,400
Wilkinson	6,646	18,400

Winston	6,646	18,400
Yalobusha	6,646	18,400
Yazoo	6,646	18,400

## Missouri

County	Employee-Only	Dependent, Family, etc.
Adair	7,301	17,909
Andrew	8,473	16,325
Atchison	8,473	16,325
Audrain	7,641	20,273
Barry	6,490	18,133
Barton	5,676	17,136
Bates	7,493	19,730
Benton	7,493	19,730
Bollinger	6,757	18,156
Boone	7,641	20,273
Buchanan	8,473	16,325
Butler	6,757	18,156
Caldwell	8,473	16,325
Callaway	7,641	20,273
Camden	7,641	20,273
Cape Girardeau	6,757	18,156
Carroll	8,473	16,325
Carter	6,860	17,500
Cass	6,642	19,711
Cedar	6,490	18,133
Chariton	7,641	20,273
Christian	6,490	18,133
Clark	7,301	17,909
Clay	6,642	19,711
Clinton	8,473	16,325
Cole	7,641	20,273
Cooper	7,641	20,273
Crawford	6,860	17,500
Dade	6,490	18,133
Dallas	6,490	18,133
Daviess	8,473	16,325
DeKalb	8,473	16,325
Dent	6,860	17,500
Douglas	6,490	18,133
Dunklin	6,757	18,156
Franklin	6,704	18,420
Gasconade	7,641	20,273
Gentry	8,473	16,325
Greene	6,490	18,133
Grundy	8,473	16,325
Harrison	8,473	16,325
Henry	7,493	19,730
Hickory	6,490	18,133
Holt	8,473	16,325
Howard	7,641	20,273
Howell	6,860	17,500

Iron	6,860	17,500
Jackson	6,642	19,711
Jasper	5,676	17,136
Jefferson	6,704	18,420
Johnson	7,493	19,730
Knox	7,301	17,909
Laclede	6,490	18,133
Lafayette	7,493	19,730
Lawrence	6,490	18,133
Lewis	7,301	17,909
Lincoln	6,704	18,420
Linn	7,301	17,909
Livingston	8,473	16,325
Macon	7,301	17,909
Madison	6,757	18,156
Maries	7,641	20,273
Marion	7,301	17,909
McDonald	5,676	17,136
Mercer	8,473	16,325
Miller	7,641	20,273
Mississippi	6,757	18,156
Moniteau	7,641	20,273
Monroe	7,641	20,273
Montgomery	7,641	20,273
Morgan	7,641	20,273
New Madrid	6,757	18,156
Newton	5,676	17,136
Nodaway	8,473	16,325
Oregon	6,860	17,500
Osage	7,641	20,273
Ozark	6,490	18,133
Pemiscot	6,757	18,156
Perry	6,757	18,156
Pettis	7,493	19,730
Phelps	6,860	17,500
Pike	7,301	17,909
Platte	6,642	19,711
Polk	6,490	18,133
Pulaski	6,860	17,500
Putnam	7,301	17,909
Ralls	7,301	17,909
Randolph	7,641	20,273
Ray	8,473	16,325
Reynolds	6,860	17,500
Ripley	6,860	17,500
Saline	7,493	19,730
Schuyler	7,301	17,909
Scotland	7,301	17,909
Scott	6,757	18,156
Shannon	6,860	17,500
Shelby	7,301	17,909
St. Charles	6,704	18,420
St. Clair	7,493	19,730

St. Francois	6,704	18,420
St. Louis	6,704	18,420
St. Louis City	6,704	18,420
Ste. Genevieve	6,704	18,420
Stoddard	6,757	18,156
Stone	6,490	18,133
Sullivan	7,301	17,909
Taney	6,490	18,133
Texas	6,860	17,500
Vernon	7,493	19,730
Warren	6,704	18,420
Washington	6,704	18,420
Wayne	6,757	18,156
Webster	6,490	18,133
Worth	8,473	16,325
Wright	6,490	18,133

## Montana

County	Employee-Only	Dependent, Family, etc.
Beaverhead	7,671	17,348
Big Horn	7,671	17,348
Blaine	7,671	17,348
Broadwater	6,661	18,324
Carbon	6,774	18,736
Carter	7,671	17,348
Cascade	6,661	18,324
Chouteau	6,661	18,324
Custer	7,671	17,348
Daniels	7,671	17,348
Dawson	7,671	17,348
Deer Lodge	6,661	18,324
Fallon	7,671	17,348
Fergus	7,671	17,348
Flathead	6,607	17,742
Gallatin	6,661	18,324
Garfield	7,671	17,348
Glacier	7,671	17,348
Golden Valley	7,671	17,348
Granite	7,671	17,348
Hill	7,671	17,348
Jefferson	6,661	18,324
Judith Basin	6,661	18,324
Lake	6,607	17,742
Lewis and Clark	6,661	18,324
Liberty	7,671	17,348
Lincoln	7,671	17,348
Madison	7,671	17,348
McCone	7,671	17,348
Meagher	7,671	17,348
Mineral	7,671	17,348
Missoula	6,607	17,742
Musselshell	6,774	18,736

Park	7,671	17,348
Petroleum	7,671	17,348
Phillips	7,671	17,348
Pondera	7,671	17,348
Powder River	7,671	17,348
Powell	7,671	17,348
Prairie	7,671	17,348
Ravalli	7,671	17,348
Richland	7,671	17,348
Roosevelt	7,671	17,348
Rosebud	7,671	17,348
Sanders	7,671	17,348
Sheridan	7,671	17,348
Silver Bow	6,661	18,324
Stillwater	6,774	18,736
Sweet Grass	6,774	18,736
Teton	6,661	18,324
Toole	7,671	17,348
Treasure	7,671	17,348
Valley	7,671	17,348
Wheatland	7,671	17,348
Wibaux	7,671	17,348
Yellowstone	6,774	18,736

## Nebraska

County	Employee-Only	Dependent, Family, etc.
Adams	8,126	23,525
Antelope	8,126	23,525
Arthur	9,129	25,388
Banner	9,129	25,388
Blaine	8,126	23,525
Boone	8,126	23,525
Box Butte	9,129	25,388
Boyd	8,126	23,525
Brown	9,129	25,388
Buffalo	8,126	23,525
Burt	7,620	21,151
Butler	8,126	23,525
Cass	7,620	21,151
Cedar	8,126	23,525
Chase	9,129	25,388
Cherry	9,129	25,388
Cheyenne	9,129	25,388
Clay	8,126	23,525
Colfax	8,126	23,525
Cuming	8,126	23,525
Custer	8,126	23,525
Dakota	8,126	23,525
Dawes	9,129	25,388
Dawson	8,126	23,525
Deuel	9,129	25,388
Dixon	8,126	23,525

Dodge	7,620	21,151
Douglas	7,620	21,151
Dundy	9,129	25,388
Fillmore	7,849	23,014
Franklin	8,126	23,525
Frontier	9,129	25,388
Furnas	8,126	23,525
Gage	7,849	23,014
Garden	9,129	25,388
Garfield	8,126	23,525
Gosper	8,126	23,525
Grant	9,129	25,388
Greeley	8,126	23,525
Hall	8,126	23,525
Hamilton	8,126	23,525
Harlan	8,126	23,525
Hayes	9,129	25,388
Hitchcock	9,129	25,388
Holt	8,126	23,525
Hooker	9,129	25,388
Howard	8,126	23,525
Jefferson	7,849	23,014
Johnson	7,849	23,014
Kearney	8,126	23,525
Keith	9,129	25,388
Keya Paha	8,126	23,525
Kimball	9,129	25,388
Knox	8,126	23,525
Lancaster	7,849	23,014
Lincoln	9,129	25,388
Logan	9,129	25,388
Loup	8,126	23,525
Madison	8,126	23,525
McPherson	9,129	25,388
Merrick	8,126	23,525
Morrill	9,129	25,388
Nance	8,126	23,525
Nemaha	7,849	23,014
Nuckolls	8,126	23,525
Otoe	7,849	23,014
Pawnee	7,849	23,014
Perkins	9,129	25,388
Phelps	8,126	23,525
Pierce	8,126	23,525
Platte	8,126	23,525
Polk	8,126	23,525
Red Willow	9,129	25,388
Richardson	7,849	23,014
Rock	8,126	23,525
Saline	7,849	23,014
Sarpy	7,620	21,151
Saunders	7,620	21,151
Scotts Bluff	9,129	25,388

Seward	7,849	23,014
Sheridan	9,129	25,388
Sherman	8,126	23,525
Sioux	9,129	25,388
Stanton	8,126	23,525
Thayer	7,849	23,014
Thomas	9,129	25,388
Thurston	7,620	21,151
Valley	8,126	23,525
Washington	7,620	21,151
Wayne	8,126	23,525
Webster	8,126	23,525
Wheeler	8,126	23,525
York	7,849	23,014

## Nevada

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

## New Hampshire

County	Employee-Only	Dependent, Family, etc.
All	7,919	22,830

## New Jersey

County	Employee-Only	Dependent, Family, etc.
All	8,090	22,786

## New Mexico

County	Employee-Only	Dependent, Family, etc.
Bernalillo	7,140	19,041
Catron	8,553	23,423
Chaves	8,553	23,423
Cibola	8,553	23,423

Colfax	8,553	23,423
Curry	8,553	23,423
De Baca	8,553	23,423
Doña Ana	7,080	18,980
Eddy	8,553	23,423
Grant	8,553	23,423
Guadalupe	8,553	23,423
Harding	8,553	23,423
Hidalgo	8,553	23,423
Lea	8,553	23,423
Lincoln	8,553	23,423
Los Alamos	8,553	23,423
Luna	8,553	23,423
McKinley	8,553	23,423
Mora	8,553	23,423
Otero	8,553	23,423
Quay	8,553	23,423
Rio Arriba	8,553	23,423
Roosevelt	8,553	23,423
San Juan	7,088	18,909
San Miguel	8,553	23,423
Sandoval	7,140	19,041
Santa Fe	7,420	19,914
Sierra	8,553	23,423
Socorro	8,553	23,423
Taos	8,553	23,423
Torrance	7,140	19,041
Union	8,553	23,423
Valencia	7,140	19,041

### New York

County	Employee-Only	Dependent, Family, etc.
Albany	7,383	21,433
Allegany	6,884	19,730
Bronx	9,816	29,771
Broome	8,067	22,260
Cattaraugus	6,884	19,730
Cayuga	8,067	22,260
Chautauqua	6,884	19,730
Chemung	8,067	22,260
Chenango	7,885	22,540
Clinton	7,885	22,540
Columbia	7,383	21,433
Cortland	8,067	22,260
Delaware	8,882	21,506
Dutchess	8,882	21,506
Erie	6,884	19,730
Essex	7,885	22,540
Franklin	7,885	22,540
Fulton	7,383	21,433
Genesee	6,884	19,730
Greene	7,383	21,433

Hamilton	7,885	22,540
Herkimer	7,885	22,540
Jefferson	7,885	22,540
Kings	9,816	29,771
Lewis	7,885	22,540
Livingston	6,959	19,847
Madison	7,885	22,540
Monroe	6,959	19,847
Montgomery	7,383	21,433
Nassau	9,466	28,140
New York	9,816	29,771
Niagara	6,884	19,730
Oneida	7,885	22,540
Onondaga	8,067	22,260
Ontario	6,959	19,847
Orange	8,882	21,506
Orleans	6,884	19,730
Oswego	7,885	22,540
Otsego	7,885	22,540
Putnam	8,882	21,506
Queens	9,816	29,771
Rensselaer	7,383	21,433
Richmond	9,816	29,771
Rockland	9,816	29,771
Saratoga	7,383	21,433
Schenectady	7,383	21,433
Schoharie	7,383	21,433
Schuyler	8,067	22,260
Seneca	6,959	19,847
St. Lawrence	7,885	22,540
Steuben	8,067	22,260
Suffolk	9,466	28,140
Sullivan	8,882	21,506
Tioga	8,067	22,260
Tompkins	8,067	22,260
Ulster	8,882	21,506
Warren	7,383	21,433
Washington	7,383	21,433
Wayne	6,959	19,847
Westchester	9,816	29,771
Wyoming	6,884	19,730
Yates	6,959	19,847

### North Carolina

County	Employee-Only	Dependent, Family, etc.
Alamance	7,128	20,756
Alexander	6,599	19,000
Alleghany	7,736	21,519
Anson	6,886	19,226
Ashe	7,736	21,519
Avery	7,042	18,614
Beaufort	8,358	18,197

Bertie	7,967	20,483
Bladen	7,233	21,609
Brunswick	7,474	19,121
Buncombe	7,042	18,614
Burke	6,599	19,000
Cabarrus	6,886	19,226
Caldwell	6,599	19,000
Camden	7,967	20,483
Carteret	8,358	18,197
Caswell	7,128	20,756
Catawba	6,599	19,000
Chatham	7,128	20,756
Cherokee	7,042	18,614
Chowan	7,967	20,483
Clay	7,042	18,614
Cleveland	7,897	20,082
Columbus	7,474	19,121
Craven	8,358	18,197
Cumberland	7,233	21,609
Currituck	7,967	20,483
Dare	8,358	18,197
Davidson	7,499	20,349
Davie	7,499	20,349
Duplin	7,474	19,121
Durham	7,128	20,756
Edgecombe	8,184	23,007
Forsyth	7,499	20,349
Franklin	7,209	19,540
Gaston	7,897	20,082
Gates	7,967	20,483
Graham	7,042	18,614
Granville	6,736	18,464
Greene	8,184	23,007
Guilford	7,341	19,809
Halifax	7,967	20,483
Harnett	7,233	21,609
Haywood	7,042	18,614
Henderson	7,042	18,614
Hertford	7,967	20,483
Hoke	7,233	21,609
Hyde	8,358	18,197
Iredell	6,599	19,000
Jackson	7,042	18,614
Johnston	7,209	19,540
Jones	8,358	18,197
Lee	7,128	20,756
Lenoir	8,358	18,197
Lincoln	7,897	20,082
Macon	7,042	18,614
Madison	7,042	18,614
Martin	7,967	20,483
McDowell	7,042	18,614
Mecklenburg	6,886	19,226

Mitchell	7,042	18,614
Montgomery	9,030	19,601
Moore	9,030	19,601
Nash	8,184	23,007
New Hanover	7,474	19,121
Northampton	7,967	20,483
Onslow	7,474	19,121
Orange	7,128	20,756
Pamlico	8,358	18,197
Pasquotank	7,967	20,483
Pender	7,474	19,121
Perquimans	7,967	20,483
Person	7,128	20,756
Pitt	8,184	23,007
Polk	7,042	18,614
Randolph	7,341	19,809
Richmond	7,233	21,609
Robeson	7,233	21,609
Rockingham	7,341	19,809
Rowan	6,886	19,226
Rutherford	7,042	18,614
Sampson	7,233	21,609
Scotland	7,233	21,609
Stanly	6,886	19,226
Stokes	7,499	20,349
Surry	7,499	20,349
Swain	7,042	18,614
Transylvania	7,042	18,614
Tyrrell	8,358	18,197
Union	6,886	19,226
Vance	6,736	18,464
Wake	7,209	19,540
Warren	6,736	18,464
Washington	8,358	18,197
Watauga	7,736	21,519
Wayne	8,184	23,007
Wilkes	7,736	21,519
Wilson	8,184	23,007
Yadkin	7,499	20,349
Yancey	7,042	18,614

### North Dakota

County	Employee-Only	Dependent, Family, etc.
Adams	7,694	21,610
Barnes	7,694	21,610
Benson	7,694	21,610
Billings	7,694	21,610
Bottineau	7,694	21,610
Bowman	7,694	21,610
Burke	7,694	21,610
Burleigh	7,235	20,866
Cass	7,057	20,490

Cavalier	7,694	21,610
Dickey	7,694	21,610
Divide	7,694	21,610
Dunn	7,694	21,610
Eddy	7,694	21,610
Emmons	7,694	21,610
Foster	7,694	21,610
Golden Valley	7,694	21,610
Grand Forks	7,097	19,584
Grant	7,694	21,610
Griggs	7,694	21,610
Hettinger	7,694	21,610
Kidder	7,694	21,610
La Moure	7,694	21,610
Logan	7,694	21,610
McHenry	7,694	21,610
McIntosh	7,694	21,610
McKenzie	7,694	21,610
McLean	7,694	21,610
Mercer	7,694	21,610
Morton	7,235	20,866
Mountrail	7,694	21,610
Nelson	7,694	21,610
Oliver	7,694	21,610
Pembina	7,694	21,610
Pierce	7,694	21,610
Ramsey	7,694	21,610
Ransom	7,694	21,610
Renville	7,694	21,610
Richland	7,694	21,610
Rolette	7,694	21,610
Sargent	7,694	21,610
Sheridan	7,694	21,610
Sioux	7,694	21,610
Slope	7,694	21,610
Stark	7,694	21,610
Steele	7,694	21,610
Stutsman	7,694	21,610
Towner	7,694	21,610
Traill	7,694	21,610
Walsh	7,694	21,610
Ward	7,694	21,610
Wells	7,694	21,610
Williams	7,694	21,610

### Ohio

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

Auglaize	7,480	19,589
Belmont	7,496	19,458
Brown	7,363	19,533
Butler	6,820	20,816
Carroll	7,521	21,193
Champaign	6,862	19,411
Clark	6,862	19,411
Clermont	7,363	19,533
Clinton	7,363	19,533
Columbiana	7,489	20,468
Coshocton	7,496	19,458
Crawford	7,128	19,831
Cuyahoga	7,530	21,580
Darke	6,862	19,411
Defiance	8,137	21,370
Delaware	6,996	22,087
Erie	8,591	20,639
Fairfield	6,996	22,087
Fayette	6,996	22,087
Franklin	6,996	22,087
Fulton	8,137	21,370
Gallia	8,906	23,548
Geauga	7,530	21,580
Greene	6,862	19,411
Guernsey	7,496	19,458
Hamilton	6,820	20,816
Hancock	7,480	19,589
Hardin	7,480	19,589
Harrison	7,496	19,458
Henry	8,137	21,370
Highland	7,363	19,533
Hocking	7,051	21,428
Holmes	5,810	17,178
Huron	8,591	20,639
Jackson	8,906	23,548
Jefferson	7,496	19,458
Knox	6,996	22,087
Lake	7,530	21,580
Lawrence	8,906	23,548
Licking	6,996	22,087
Logan	6,996	22,087
Lorain	7,530	21,580
Lucas	8,137	21,370
Madison	6,996	22,087
Mahoning	7,489	20,468
Marion	7,654	21,747
Medina	7,297	22,924
Meigs	7,051	21,428
Mercer	7,480	19,589
Miami	6,862	19,411
Monroe	7,496	19,458
Montgomery	6,862	19,411
Morgan	7,496	19,458



Morrow	7,654	21,747
Muskingum	7,496	19,458
Noble	7,496	19,458
Ottawa	8,591	20,639
Paulding	7,480	19,589
Perry	7,496	19,458
Pickaway	6,996	22,087
Pike	8,906	23,548
Portage	7,297	22,924
Preble	6,862	19,411
Putnam	7,480	19,589
Richland	7,128	19,831
Ross	8,906	23,548
Sandusky	8,591	20,639
Scioto	8,906	23,548
Seneca	8,591	20,639
Shelby	6,862	19,411
Stark	7,521	21,193
Summit	7,297	22,924
Trumbull	7,489	20,468
Tuscarawas	7,496	19,458
Union	6,996	22,087
Van Wert	7,480	19,589
Vinton	8,906	23,548
Warren	6,820	20,816
Washington	7,051	21,428
Wayne	5,810	17,178
Williams	8,137	21,370
Wood	8,137	21,370
Wyandot	8,591	20,639

### Oklahoma

County	Employee-Only	Dependent, Family, etc.
Adair	6,935	18,162
Alfalfa	6,935	18,162
Atoka	6,935	18,162
Beaver	6,935	18,162
Beckham	6,935	18,162
Blaine	6,935	18,162
Bryan	6,935	18,162
Caddo	6,935	18,162
Canadian	6,983	18,124
Carter	6,935	18,162
Cherokee	6,935	18,162
Choctaw	6,935	18,162
Cimarron	6,935	18,162
Cleveland	6,983	18,124
Coal	6,935	18,162
Comanche	6,813	16,976
Cotton	6,935	18,162
Craig	6,935	18,162
Creek	7,193	18,948

Custer	6,935	18,162
Delaware	6,935	18,162
Dewey	6,935	18,162
Ellis	6,935	18,162
Garfield	6,935	18,162
Garvin	6,935	18,162
Grady	6,983	18,124
Grant	6,935	18,162
Greer	6,935	18,162
Harmon	6,935	18,162
Harper	6,935	18,162
Haskell	6,935	18,162
Hughes	6,935	18,162
Jackson	6,935	18,162
Jefferson	6,935	18,162
Johnston	6,935	18,162
Kay	6,935	18,162
Kingfisher	6,935	18,162
Kiowa	6,935	18,162
Latimer	6,935	18,162
Le Flore	6,359	16,749
Lincoln	6,983	18,124
Logan	6,983	18,124
Love	6,935	18,162
Major	6,935	18,162
Marshall	6,935	18,162
Mayes	6,935	18,162
McClain	6,983	18,124
McCurtain	6,935	18,162
McIntosh	6,935	18,162
Murray	6,935	18,162
Muskogee	6,935	18,162
Noble	6,935	18,162
Nowata	6,935	18,162
Okfuskee	6,935	18,162
Oklahoma	6,983	18,124
Okmulgee	7,193	18,948
Osage	7,193	18,948
Ottawa	6,935	18,162
Pawnee	7,193	18,948
Payne	6,935	18,162
Pittsburg	6,935	18,162
Pontotoc	6,935	18,162
Pottawatomie	6,935	18,162
Pushmataha	6,935	18,162
Roger Mills	6,935	18,162
Rogers	7,193	18,948
Seminole	6,935	18,162
Sequoyah	6,359	16,749
Stephens	6,935	18,162
Texas	6,935	18,162
Tillman	6,935	18,162
Tulsa	7,193	18,948

Wagoner	7,193	18,948
Washington	6,935	18,162
Washita	6,935	18,162
Woods	6,935	18,162
Woodward	6,935	18,162

### Oregon

County	Employee-Only	Dependent, Family, etc.
Baker	8,587	20,259
Benton	6,908	19,683
Clackamas	6,653	18,369
Clatsop	8,510	21,269
Columbia	8,510	21,269
Coos	8,510	21,269
Crook	8,587	20,259
Curry	8,510	21,269
Deschutes	6,685	21,185
Douglas	6,795	19,262
Gilliam	8,587	20,259
Grant	8,587	20,259
Harney	8,587	20,259
Hood River	8,587	20,259
Jackson	6,795	19,262
Jefferson	8,587	20,259
Josephine	6,795	19,262
Klamath	6,685	21,185
Lake	6,685	21,185
Lane	6,908	19,683
Lincoln	8,510	21,269
Linn	6,908	19,683
Malheur	8,587	20,259
Marion	6,503	17,428
Morrow	8,587	20,259
Multnomah	6,653	18,369
Polk	6,503	17,428
Sherman	8,587	20,259
Tillamook	8,510	21,269
Umatilla	8,587	20,259
Union	8,587	20,259
Wallowa	8,587	20,259
Wasco	8,587	20,259
Washington	6,653	18,369
Wheeler	8,587	20,259
Yamhill	6,653	18,369

### Pennsylvania

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

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

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

### Rhode Island

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

### South Carolina

County	Employee-Only	Dependent, Family, etc.
Abbeville	8,099	20,919
Aiken	7,541	20,086
Allendale	7,842	20,831
Anderson	7,847	20,959
Bamberg	6,954	20,530
Barnwell	6,912	19,914
Beaufort	7,986	20,613
Berkeley	7,424	19,824
Calhoun	7,341	19,962
Charleston	7,415	21,744
Cherokee	7,379	19,592
Chester	8,071	21,109
Chesterfield	7,763	20,670
Clarendon	6,716	20,634
Colleton	7,919	20,163
Darlington	8,319	20,569
Dillon	8,040	19,816
Dorchester	9,023	20,762
Edgefield	6,523	19,546
Fairfield	7,982	20,184
Florence	8,165	21,485
Georgetown	8,100	19,278
Greenville	8,011	21,322
Greenwood	6,760	19,800
Hampton	8,281	20,203
Horry	7,012	21,673
Jasper	7,754	20,106
Kershaw	8,349	21,301
Lancaster	8,029	20,176
Laurens	7,618	20,138
Lee	7,703	20,075
Lexington	8,215	21,027
Marion	8,491	21,351
Marlboro	7,995	20,375

McCormick	8,590	21,032
Newberry	8,550	20,783
Oconee	8,469	24,250
Orangeburg	8,291	22,084
Pickens	7,983	20,225
Richland	8,074	22,788
Saluda	8,422	20,345
Spartanburg	7,709	22,370
Sumter	7,679	17,932
Union	6,837	19,565
Williamsburg	7,261	20,304
York	7,788	21,526

### South Dakota

County	Employee-Only	Dependent, Family, etc.
Aurora	8,300	23,257
Beadle	7,514	22,096
Bennett	7,426	20,355
Bon Homme	8,300	23,257
Brookings	7,514	22,096
Brown	7,514	22,096
Brule	8,300	23,257
Buffalo	8,300	23,257
Butte	7,426	20,355
Campbell	7,514	22,096
Charles Mix	8,300	23,257
Clark	7,514	22,096
Clay	7,262	20,479
Codington	7,514	22,096
Corson	7,426	20,355
Custer	7,426	20,355
Davison	8,300	23,257
Day	7,514	22,096
Deuel	7,514	22,096
Dewey	7,426	20,355
Douglas	8,300	23,257
Edmunds	7,514	22,096
Fall River	7,426	20,355
Faulk	7,514	22,096
Grant	7,514	22,096
Gregory	7,426	20,355
Haakon	7,426	20,355
Hamiin	7,514	22,096
Hand	8,300	23,257
Hanson	8,300	23,257
Harding	7,426	20,355
Hughes	8,300	23,257
Hutchinson	8,300	23,257
Hyde	8,300	23,257
Jackson	7,426	20,355
Jerauld	8,300	23,257
Jones	7,426	20,355

Kingsbury	7,514	22,096
Lake	7,262	20,479
Lawrence	7,426	20,355
Lincoln	7,262	20,479
Lyman	7,426	20,355
Marshall	7,514	22,096
McCook	7,262	20,479
McPherson	7,514	22,096
Meade	7,426	20,355
Mellette	7,426	20,355
Miner	8,300	23,257
Minnehaha	7,262	20,479
Moody	7,262	20,479
Pennington	7,426	20,355
Perkins	7,426	20,355
Potter	7,514	22,096
Roberts	7,514	22,096
Sanborn	8,300	23,257
Shannon	7,426	20,355
Spink	7,514	22,096
Stanley	7,426	20,355
Sully	8,300	23,257
Todd	7,426	20,355
Tripp	7,426	20,355
Turner	7,262	20,479
Union	7,262	20,479
Walworth	7,514	22,096
Yankton	8,300	23,257
Ziebach	7,426	20,355

### Tennessee

County	Employee-Only	Dependent, Family, etc.
Anderson	6,173	17,996
Bedford	6,673	15,728
Benton	6,825	20,883
Bledsoe	6,780	18,618
Blount	6,173	17,996
Bradley	6,780	18,618
Campbell	6,173	17,996
Cannon	6,067	16,567
Carroll	6,825	20,883
Carter	6,052	18,355
Cheatham	6,583	18,999
Chester	6,825	20,883
Claiborne	6,173	17,996
Clay	6,067	16,567
Cocke	6,173	17,996
Coffee	6,673	15,728
Crockett	6,825	20,883
Cumberland	6,067	16,567
Davidson	6,583	18,999
Decatur	6,825	20,883

DeKalb	6,067	16,567
Dickson	6,673	15,728
Dyer	6,825	20,883
Fayette	6,415	18,799
Fentress	6,067	16,567
Franklin	6,780	18,618
Gibson	6,825	20,883
Giles	6,673	15,728
Grainger	6,173	17,996
Greene	6,052	18,355
Grundy	6,780	18,618
Hamblen	6,173	17,996
Hamilton	6,780	18,618
Hancock	6,052	18,355
Hardeman	6,825	20,883
Hardin	6,825	20,883
Hawkins	6,052	18,355
Haywood	6,415	18,799
Henderson	6,825	20,883
Henry	6,825	20,883
Hickman	6,673	15,728
Houston	6,673	15,728
Humphreys	6,673	15,728
Jackson	6,067	16,567
Jefferson	6,173	17,996
Johnson	6,052	18,355
Knox	6,173	17,996
Lake	6,825	20,883
Lauderdale	6,415	18,799
Lawrence	6,673	15,728
Lewis	6,673	15,728
Lincoln	6,673	15,728
Loudon	6,173	17,996
Macon	6,067	16,567
Madison	6,825	20,883
Marion	6,780	18,618
Marshall	6,673	15,728
Mauzy	6,673	15,728
McMinn	6,780	18,618
McNairy	6,825	20,883
Meigs	6,780	18,618
Monroe	6,173	17,996
Montgomery	6,583	18,999
Moore	6,673	15,728
Morgan	6,173	17,996
Obion	6,825	20,883
Overton	6,067	16,567
Perry	6,673	15,728
Pickett	6,067	16,567
Polk	6,780	18,618
Putnam	6,067	16,567
Rhea	6,780	18,618
Roane	6,173	17,996

Robertson	6,583	18,999
Rutherford	6,583	18,999
Scott	6,173	17,996
Sequatchie	6,780	18,618
Sevier	6,173	17,996
Shelby	6,415	18,799
Smith	6,067	16,567
Stewart	6,673	15,728
Sullivan	6,052	18,355
Sumner	6,583	18,999
Tipton	6,415	18,799
Trousdale	6,583	18,999
Unicoi	6,052	18,355
Union	6,173	17,996
Van Buren	6,067	16,567
Warren	6,067	16,567
Washington	6,052	18,355
Wayne	6,673	15,728
Weakley	6,825	20,883
White	6,067	16,567
Williamson	6,583	18,999
Wilson	6,583	18,999

### Texas

County	Employee-Only	Dependent, Family, etc.
Anderson	7,549	18,696
Andrews	7,549	18,696
Angelina	7,549	18,696
Aransas	7,523	23,184
Archer	8,440	19,625
Armstrong	9,936	22,167
Atascosa	6,869	17,544
Austin	6,858	22,358
Bailey	7,549	18,696
Bandera	6,869	17,544
Bastrop	6,830	20,191
Baylor	7,549	18,696
Bee	7,549	18,696
Bell	7,339	16,416
Bexar	6,869	17,544
Blanco	7,549	18,696
Borden	7,549	18,696
Bosque	7,549	18,696
Bowie	6,460	17,651
Brazoria	6,858	22,358
Brazos	6,856	19,688
Brewster	7,549	18,696
Briscoe	7,549	18,696
Brooks	7,549	18,696
Brown	7,549	18,696
Burleson	6,856	19,688
Burnet	7,549	18,696

Caldwell	6,830	20,191
Calhoun	7,778	19,083
Callahan	7,399	19,412
Cameron	6,716	16,903
Camp	7,549	18,696
Carson	9,936	22,167
Cass	7,549	18,696
Castro	7,549	18,696
Chambers	6,858	22,358
Cherokee	7,549	18,696
Childress	7,549	18,696
Clay	8,440	19,625
Cochran	7,549	18,696
Coke	7,549	18,696
Coleman	7,549	18,696
Collin	7,839	22,047
Collingsworth	7,549	18,696
Colorado	7,549	18,696
Comal	6,869	17,544
Comanche	7,549	18,696
Concho	7,549	18,696
Cooke	7,549	18,696
Coryell	7,339	16,416
Cottle	7,549	18,696
Crane	7,549	18,696
Crockett	7,549	18,696
Crosby	6,117	20,071
Culberson	7,549	18,696
Dallam	7,549	18,696
Dallas	7,839	22,047
Dawson	7,549	18,696
Deaf Smith	7,549	18,696
Delta	7,839	22,047
Denton	7,839	22,047
DeWitt	7,549	18,696
Dickens	7,549	18,696
Dimmit	7,549	18,696
Donley	7,549	18,696
Duval	7,549	18,696
Eastland	7,549	18,696
Ector	8,911	19,166
Edwards	7,549	18,696
El Paso	7,581	16,149
Ellis	7,839	22,047
Erath	7,549	18,696
Falls	7,549	18,696
Fannin	7,549	18,696
Fayette	7,549	18,696
Fisher	7,549	18,696
Floyd	7,549	18,696
Foard	7,549	18,696
Fort Bend	6,858	22,358
Franklin	7,549	18,696

Freestone	7,549	18,696
Frio	7,549	18,696
Gaines	7,549	18,696
Galveston	6,858	22,358
Garza	7,549	18,696
Gillespie	7,549	18,696
Glasscock	7,549	18,696
Goliad	7,778	19,083
Gonzales	7,549	18,696
Gray	7,549	18,696
Grayson	7,707	18,670
Gregg	6,073	22,987
Grimes	7,549	18,696
Guadalupe	6,869	17,544
Hale	7,549	18,696
Hall	7,549	18,696
Hamilton	7,549	18,696
Hansford	7,549	18,696
Hardeman	7,549	18,696
Hardin	8,776	22,480
Harris	6,858	22,358
Harrison	7,549	18,696
Hartley	7,549	18,696
Haskell	7,549	18,696
Hays	6,830	20,191
Hemphill	7,549	18,696
Henderson	7,549	18,696
Hidalgo	7,941	19,219
Hill	7,549	18,696
Hockley	7,549	18,696
Hood	7,549	18,696
Hopkins	7,549	18,696
Houston	7,549	18,696
Howard	7,549	18,696
Hudspeth	7,549	18,696
Hunt	7,839	22,047
Hutchinson	7,549	18,696
Irion	9,685	18,365
Jack	7,549	18,696
Jackson	7,549	18,696
Jasper	7,549	18,696
Jeff Davis	7,549	18,696
Jefferson	8,776	22,480
Jim Hogg	7,549	18,696
Jim Wells	7,549	18,696
Johnson	7,839	22,047
Jones	7,399	19,412
Karnes	7,549	18,696
Kaufman	7,839	22,047
Kendall	6,869	17,544
Kenedy	7,549	18,696
Kent	7,549	18,696
Kerr	7,549	18,696

Kimble	7,549	18,696
King	7,549	18,696
Kinney	7,549	18,696
Kleberg	7,549	18,696
Knox	7,549	18,696
Lamar	7,549	18,696
Lamb	7,549	18,696
Lampasas	7,339	16,416
LaSalle	7,549	18,696
Lavaca	7,549	18,696
Lee	7,549	18,696
Leon	7,549	18,696
Liberty	6,858	22,358
Limestone	7,549	18,696
Lipscomb	7,549	18,696
Live Oak	7,549	18,696
Llano	7,549	18,696
Loving	7,549	18,696
Lubbock	6,117	20,071
Lynn	7,549	18,696
Madison	7,549	18,696
Marion	7,549	18,696
Martin	7,549	18,696
Mason	7,549	18,696
Matagorda	7,549	18,696
Maverick	7,549	18,696
McCulloch	7,549	18,696
McLennan	5,696	15,474
McMullen	7,549	18,696
Medina	6,869	17,544
Menard	7,549	18,696
Midland	6,720	18,951
Milam	7,549	18,696
Mills	7,549	18,696
Mitchell	7,549	18,696
Montague	7,549	18,696
Montgomery	6,858	22,358
Moore	7,549	18,696
Morris	7,549	18,696
Motley	7,549	18,696
Nacogdoches	7,549	18,696
Navarro	7,549	18,696
Newton	7,549	18,696
Nolan	7,549	18,696
Nueces	7,523	23,184
Ochiltree	7,549	18,696
Oldham	7,549	18,696
Orange	8,776	22,480
Palo Pinto	7,549	18,696
Panola	7,549	18,696
Parker	7,839	22,047
Parmer	7,549	18,696
Pecos	7,549	18,696

Polk	7,549	18,696
Potter	9,936	22,167
Presidio	7,549	18,696
Rains	7,549	18,696
Randall	9,936	22,167
Reagan	7,549	18,696
Real	7,549	18,696
Red River	7,549	18,696
Reeves	7,549	18,696
Refugio	7,549	18,696
Roberts	7,549	18,696
Robertson	6,856	19,688
Rockwall	7,839	22,047
Runnels	7,549	18,696
Rusk	6,073	22,987
Sabine	7,549	18,696
San Augustine	7,549	18,696
San Jacinto	6,858	22,358
San Patricio	7,523	23,184
San Saba	7,549	18,696
Schleicher	7,549	18,696
Scurry	7,549	18,696
Shackelford	7,549	18,696
Shelby	7,549	18,696
Sherman	7,549	18,696
Smith	7,149	22,893
Somervell	7,549	18,696
Starr	7,549	18,696
Stephens	7,549	18,696
Sterling	7,549	18,696
Stonewall	7,549	18,696
Sutton	7,549	18,696
Swisher	7,549	18,696
Tarrant	7,839	22,047
Taylor	7,399	19,412
Terrell	7,549	18,696
Terry	7,549	18,696
Throckmorton	7,549	18,696
Titus	7,549	18,696
Tom Green	9,685	18,365
Travis	6,830	20,191
Trinity	7,549	18,696
Tyler	7,549	18,696
Upshur	6,073	22,987
Upton	7,549	18,696
Uvalde	7,549	18,696
Val Verde	7,549	18,696
Van Zandt	7,549	18,696
Victoria	7,778	19,083
Walker	7,549	18,696
Waller	6,858	22,358
Ward	7,549	18,696
Washington	7,549	18,696

Webb	7,455	20,274
Wharton	7,549	18,696
Wheeler	7,549	18,696
Wichita	8,440	19,625
Wilbarger	7,549	18,696
Willacy	7,549	18,696
Williamson	6,830	20,191
Wilson	6,869	17,544
Winkler	7,549	18,696
Wise	7,839	22,047
Wood	7,549	18,696
Yoakum	7,549	18,696
Young	7,549	18,696
Zapata	7,549	18,696
Zavala	7,549	18,696

### Utah

County	Employee-Only	Dependent, Family, etc.
Beaver	6,852	20,098
Box Elder	6,892	18,718
Cache	7,110	20,044
Carbon	6,852	20,098
Daggett	6,852	20,098
Davis	6,373	19,108
Duchesne	6,852	20,098
Emery	6,852	20,098
Garfield	6,852	20,098
Grand	6,852	20,098
Iron	7,759	18,607
Juab	6,852	20,098
Kane	6,852	20,098
Millard	6,852	20,098
Morgan	6,892	18,718
Piute	6,852	20,098
Rich	7,110	20,044
Salt Lake	6,373	19,108
San Juan	6,852	20,098
Sanpete	6,852	20,098
Sevier	6,852	20,098
Summit	6,373	19,108
Tooele	6,373	19,108
Uintah	6,852	20,098
Utah	5,832	19,513
Wasatch	6,373	19,108
Washington	7,759	18,607
Wayne	6,852	20,098
Weber	6,892	18,718

### Vermont

County	Employee-Only	Dependent, Family, etc.
All	7,718	21,717

### Virginia

County	Employee-Only	Dependent, Family, etc.
Accomack	7,346	19,191
Albemarle	8,418	21,460
Alexandria City	7,542	23,327
Alleghany	7,346	19,191
Amelia	7,131	22,408
Amherst	6,596	18,936
Appomattox	6,596	18,936
Arlington	7,542	23,327
Augusta	7,346	19,191
Bath	7,346	19,191
Bedford	6,596	18,936
Bedford City	6,596	18,936
Bland	7,346	19,191
Botetourt	7,502	22,437
Bristol City	7,629	18,046
Brunswick	7,346	19,191
Buchanan	7,346	19,191
Buckingham	7,346	19,191
Buena Vista City	7,346	19,191
Campbell	6,596	18,936
Caroline	7,131	22,408
Carroll	7,346	19,191
Charles City	7,131	22,408
Charlotte	7,346	19,191
Charlottesville City	8,418	21,460
Chesapeake City	7,659	21,119
Chesterfield	7,131	22,408
Clarke	7,542	23,327
Colonial Heights City	7,131	22,408
Covington City	7,346	19,191
Craig	7,502	22,437
Culpeper	7,346	19,191
Cumberland	7,131	22,408
Danville City	8,956	21,176
Dickenson	7,346	19,191
Dinwiddie	7,131	22,408
Emporia City	7,346	19,191
Essex	7,346	19,191
Fairfax	7,542	23,327
Fairfax City	7,542	23,327
Falls Church City	7,542	23,327
Fauquier	7,542	23,327
Floyd	7,346	19,191
Fluvanna	8,418	21,460
Franklin	7,502	22,437
Franklin City	7,346	19,191
Frederick	7,139	19,737
Fredericksburg City	7,542	23,327
Galax City	7,346	19,191
Giles	6,887	20,744

Gloucester	7,659	21,119
Goochland	7,131	22,408
Grayson	7,346	19,191
Greene	8,418	21,460
Greensville	7,346	19,191
Halifax	7,346	19,191
Hampton City	7,659	21,119
Hanover	7,131	22,408
Harrisonburg City	7,202	21,742
Henrico	7,131	22,408
Henry	7,346	19,191
Highland	7,346	19,191
Hopewell City	7,131	22,408
Isle of Wight	7,659	21,119
James City	7,659	21,119
King and Queen	7,131	22,408
King George	7,346	19,191
King William	7,131	22,408
Lancaster	7,346	19,191
Lee	7,346	19,191
Lexington City	7,346	19,191
Loudoun	7,542	23,327
Louisa	7,131	22,408
Lunenburg	7,346	19,191
Lynchburg City	6,596	18,936
Madison	7,346	19,191
Manassas City	7,542	23,327
Manassas Park City	7,542	23,327
Martinsville City	7,346	19,191
Mathews	7,659	21,119
Mecklenburg	7,346	19,191
Middlesex	7,346	19,191
Montgomery	6,887	20,744
Nelson	8,418	21,460
New Kent	7,131	22,408
Newport News City	7,659	21,119
Norfolk City	7,659	21,119
Northampton	7,346	19,191
Northumberland	7,346	19,191
Norton City	7,346	19,191
Nottoway	7,346	19,191
Orange	7,346	19,191
Page	7,346	19,191
Patrick	7,346	19,191
Petersburg City	7,131	22,408
Pittsylvania	8,956	21,176
Poquoson	7,659	21,119
Portsmouth City	7,659	21,119
Powhatan	7,131	22,408
Prince Edward	7,346	19,191
Prince George	7,131	22,408
Prince William	7,542	23,327
Pulaski	6,887	20,744

Radford City	6,887	20,744
Rappahannock	7,346	19,191
Richmond	7,346	19,191
Richmond City	7,131	22,408
Roanoke	7,502	22,437
Roanoke City	7,502	22,437
Rockbridge	7,346	19,191
Rockingham	7,202	21,742
Russell	7,346	19,191
Salem City	7,502	22,437
Scott	7,629	18,046
Shenandoah	7,346	19,191
Smyth	7,346	19,191
Southampton	7,346	19,191
Spotsylvania	7,542	23,327
Stafford	7,542	23,327
Staunton City	7,346	19,191
Suffolk City	7,659	21,119
Surry	7,659	21,119
Sussex	7,131	22,408
Tazewell	7,346	19,191
Virginia Beach City	7,659	21,119
Warren	7,542	23,327
Washington	7,629	18,046
Waynesboro City	7,346	19,191
Westmoreland	7,346	19,191
Williamsburg City	7,659	21,119
Winchester City	7,139	19,737
Wise	7,346	19,191
Wythe	7,346	19,191
York	7,659	21,119

### Washington

County	Employee-Only	Dependent, Family, etc.
Adams	7,178	18,564
Asotin	7,178	18,564
Benton	7,178	18,564
Chelan	7,178	18,564
Clallam	7,920	19,530
Clark	7,145	18,452
Columbia	7,178	18,564
Cowlitz	7,920	19,530
Douglas	7,178	18,564
Ferry	6,427	16,070
Franklin	7,178	18,564
Garfield	7,178	18,564
Grant	7,178	18,564
Grays Harbor	7,920	19,530
Island	7,920	19,530
Jefferson	7,920	19,530
King	7,650	20,561
Kitsap	7,920	19,530

Kittitas	7,178	18,564
Klickitat	7,145	18,452
Lewis	7,920	19,530
Lincoln	6,427	16,070
Mason	7,920	19,530
Okanogan	7,178	18,564
Pacific	7,920	19,530
Pend Oreille	6,427	16,070
Pierce	7,920	19,530
San Juan	7,920	19,530
Skagit	7,920	19,530
Skamania	7,145	18,452
Snohomish	7,920	19,530
Spokane	6,427	16,070
Stevens	6,427	16,070
Thurston	7,920	19,530
Wahkiakum	7,920	19,530
Walla Walla	7,178	18,564
Whatcom	7,920	19,530
Whitman	7,178	18,564
Yakima	7,178	18,564

### West Virginia

County	Employee-Only	Dependent, Family, etc.
Barbour	8,041	20,190
Berkeley	7,226	21,137
Boone	7,779	25,595
Braxton	7,918	22,618
Brooke	7,541	22,840
Cabell	6,855	21,267
Calhoun	7,918	22,618
Clay	7,918	22,618
Doddridge	6,995	20,375
Fayette	7,918	22,618
Gilmer	6,995	20,375
Grant	6,607	18,713
Greenbrier	7,918	22,618
Hampshire	6,607	18,713
Hancock	7,541	22,840
Hardy	6,607	18,713
Harrison	8,041	20,190
Jackson	8,689	22,655
Jefferson	7,226	21,137
Kanawha	8,584	21,661
Lewis	6,995	20,375
Lincoln	7,779	25,595
Logan	7,779	25,595
Marion	6,995	20,375
Marshall	7,541	22,840
Mason	6,855	21,267
McDowell	7,779	25,595
Mercer	7,406	20,390

Mineral	6,607	18,713
Mingo	7,779	25,595
Monongalia	6,995	20,375
Monroe	7,406	20,390
Morgan	6,607	18,713
Nicholas	7,918	22,618
Ohio	7,541	22,840
Pendleton	6,607	18,713
Pleasants	8,689	22,655
Pocahontas	8,041	20,190
Preston	8,041	20,190
Putnam	6,855	21,267
Raleigh	7,406	20,390
Randolph	8,041	20,190
Ritchie	8,689	22,655
Roane	7,918	22,618
Summers	7,406	20,390
Taylor	8,041	20,190
Tucker	8,041	20,190
Tyler	8,689	22,655
Upshur	8,041	20,190
Wayne	6,855	21,267
Webster	8,041	20,190
Wetzel	6,995	20,375
Wirt	8,689	22,655
Wood	8,689	22,655
Wyoming	7,779	25,595

### Wisconsin

County	Employee-Only	Dependent, Family, etc.
Adams	6,268	23,908
Ashland	7,985	22,651
Barron	7,523	19,467
Bayfield	7,985	22,651
Brown	6,654	19,193
Buffalo	6,947	19,611
Burnett	7,985	22,651
Calumet	6,535	18,262
Chippewa	8,268	22,331
Clark	7,523	19,467
Columbia	6,843	23,239
Crawford	8,132	20,925
Dane	6,980	21,819

Dodge	6,535	18,262
Door	6,654	19,193
Douglas	7,985	22,651
Dunn	8,268	22,331
Eau Claire	8,268	22,331
Florence	6,621	18,403
Fond du Lac	6,535	18,262
Forest	6,621	18,403
Grant	8,132	20,925
Green	6,843	23,239
Green Lake	6,268	23,908
Iowa	8,132	20,925
Iron	6,621	18,403
Jackson	6,947	19,611
Jefferson	6,843	23,239
Juneau	6,268	23,908
Kenosha	7,404	22,066
Kewaunee	6,654	19,193
La Crosse	6,947	19,611
Lafayette	8,132	20,925
Langlade	6,621	18,403
Lincoln	7,721	21,981
Manitowoc	6,654	19,193
Marathon	7,721	21,981
Marinette	6,654	19,193
Marquette	6,268	23,908
Menomonee	6,654	19,193
Milwaukee	7,245	23,079
Monroe	6,947	19,611
Oconto	6,654	19,193
Oneida	6,621	18,403
Outagamie	6,535	18,262
Ozaukee	7,117	20,253
Pepin	8,268	22,331
Pierce	8,366	20,588
Polk	8,366	20,588
Portage	7,721	21,981
Price	7,523	19,467
Racine	7,404	22,066
Richland	6,268	23,908
Rock	6,843	23,239
Rusk	7,523	19,467
Sauk	6,268	23,908

Sawyer	7,985	22,651
Shawano	6,654	19,193
Sheboygan	6,535	18,262
St. Croix	8,366	20,588
Taylor	7,523	19,467
Trempealeau	6,947	19,611
Vernon	8,132	20,925
Vilas	6,621	18,403
Walworth	6,843	23,239
Washburn	7,985	22,651
Washington	7,117	20,253
Waukesha	7,117	20,253
Waupaca	6,535	18,262
Waushara	6,535	18,262
Winnebago	6,535	18,262
Wood	7,721	21,981

### Wyoming

County	Employee-Only	Dependent, Family, etc.
Albany	8,544	22,712
Big Horn	8,544	22,712
Campbell	8,544	22,712
Carbon	8,544	22,712
Converse	8,544	22,712
Crook	8,544	22,712
Fremont	8,544	22,712
Goshen	8,544	22,712
Hot Springs	8,544	22,712
Johnson	8,544	22,712
Laramie	8,671	22,003
Lincoln	8,544	22,712
Natrona	8,389	21,674
Niobrara	8,544	22,712
Park	8,544	22,712
Platte	8,544	22,712
Sheridan	8,544	22,712
Sublette	8,544	22,712
Sweetwater	8,544	22,712
Teton	8,544	22,712
Uinta	8,544	22,712
Washakie	8,544	22,712
Weston	8,544	22,712