

2018



Department of the Treasury  
Internal Revenue Service

# 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).

### What's New

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.

### Reminder

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, can be taken against both regular and alternative minimum tax, and is claimed as part of the general business credit on Form 3800.



*Partnerships, S corporations, cooperatives, estates, trusts, and tax-exempt eligible small employers must file this form to claim the credit.*

*All other taxpayers must not complete or file this form if their only source for this credit is a partnership, S corporation, cooperative, estate, or trust. Instead, they must report this credit directly on line 4h in Part III of Form 3800, General Business Credit.*

### Eligible Small Employers

You'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 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 \$54,000 per FTE. For details, see Worksheets 1 and 3.



If you had more than 10 FTEs **and** average annual wages of more than \$26,000, 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 \$54,000.

**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.

## 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, use the amount you paid to figure your employer premiums paid.

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

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

**Portion of premiums paid.** If you pay only a portion of the premiums and your employees pay the rest, only the portion you pay is taken into account. For this purpose, any premium paid through a salary reduction arrangement under a section 125 cafeteria plan isn't treated as an employer paid premium. For more information on cafeteria plans, see section 1 of 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 × 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 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 taken into account in calculating the uniform percentage requirement, whether the difference is due to a discount for participation or a surcharge for nonparticipation. The employer contribution for employees who don't participate in the wellness program must be at least 50% of the premium (including any premium surcharge for nonparticipation). However, for purposes of figuring the credit, the employer contributions are taken into account,

including those contributions attributable to an employee's participation in a wellness program.

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

**Dependent coverage.** Premiums you pay for dependent coverage aren't subject to the uniform percentage requirement. You 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 the following amounts.

- A uniform percentage (not less than 50%) of the premium cost for each employee (if any) enrolled in employee-only coverage.
- A uniform amount that is no less than the amount you would'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 the following amounts.

- A uniform percentage (not less than 50%) for each employee enrolled in employee-only coverage, as



discussed under *Arrangements with list billing and only employee-only coverage* above.

- A uniform amount that is either equal to the amount you would'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 2018, 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 2018.
- Medicare taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2018.
- Medicare taxes the tax-exempt employer was required to pay for calendar year 2018.

## 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).

---

## 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](http://CMS.gov).

**Exception for eligible small employers in certain counties.** For calendar year 2018, 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 2018 if they properly claimed the credit under section 45R for all or part of 2017. For details, see Notice 2018-27, 2018-20, I.R.B. 580, available at [IRS.gov/irb/2018-20\\_IRB#NOT-2018-27](http://IRS.gov/irb/2018-20_IRB#NOT-2018-27).

 *To see whether a particular county has coverage available through a SHOP Exchange for 2018 and beyond, go to [Healthcare.gov/small-business](http://Healthcare.gov/small-business) and enter "plans and prices" in the search box.*

### Line C

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

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

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

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

(a) Individuals Considered Employees	(b) Employee Hours of Service	(c) Employee Wages Paid
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21.		
22.		
23.		
24.		
25.		
<b>Totals:</b>		

### Column (a), Individuals Considered Employees

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

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

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

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

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

**Leased employees.** Don't use premiums paid by the leasing organization to figure your credit. Also, a leased employee who isn't a common law employee is considered an employee for credit purposes if 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 \$26,000 for the tax year. If you paid average annual wages of \$54,000 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 2018, 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 \$26,000)

- |  |          |
|--|----------|
| 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 \$26,600 from line 3 . . . . .   | 4. _____ |
| 5. Divide line 4 by \$26,600. Enter the result as a decimal (rounded to at least 3 places) . . . . . | 5. _____ |
| 6. Multiply line 2 by line 5 . . . . .   | 6. _____ |
| 7. Subtract line 6 from line 1. Report this amount on Form 8941, line 9 . . . . .                    | 7. _____ |

## Line 10

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



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

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

### Line 15

Enter any credit for small employer health insurance premiums from:

- Schedule K-1 (Form 1065), box 15 (code P);
- Schedule K-1 (Form 1120S), box 13 (code P);
- Schedule K-1 (Form 1041), box 13 (code G); and
- Form 1099-PATR, Taxable Distributions Received From Cooperatives, box 10, or other notice of credit allocation.

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

### Line 17

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

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

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

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

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

### Line 19

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

- Federal income taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2018.
- Medicare taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2018.
- Medicare taxes the tax-exempt employer was required to pay for calendar year 2018.

**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 2018.

### Alabama

County	Employee-Only	Dependent, Family, etc.
Autauga	7,427	19,230
Baldwin	6,299	16,749
Barbour	6,299	16,749
Bibb	6,653	18,549
Blount	6,653	18,549
Bullock	6,299	16,749
Butler	6,299	16,749
Calhoun	6,642	18,615
Chambers	6,299	16,749
Cherokee	6,299	16,749
Chilton	6,653	18,549
Choctaw	6,299	16,749
Clarke	6,299	16,749
Clay	6,299	16,749
Cleburne	6,299	16,749
Coffee	6,299	16,749
Colbert	8,022	18,678
Conecuh	6,299	16,749
Coosa	6,299	16,749
Covington	6,299	16,749
Crenshaw	6,299	16,749
Cullman	6,299	16,749
Dale	6,299	16,749
Dallas	6,299	16,749
DeKalb	6,299	16,749
Elmore	7,427	19,230
Escambia	6,299	16,749
Etowah	5,448	17,239
Fayette	6,299	16,749
Franklin	6,299	16,749
Geneva	6,414	15,352
Greene	7,282	16,924
Hale	7,282	16,924
Henry	6,414	15,352
Houston	6,414	15,352
Jackson	6,299	16,749
Jefferson	6,653	18,549
Lamar	6,299	16,749
Lauderdale	8,022	18,678
Lawrence	7,893	19,596
Lee	6,217	15,013

Limestone	6,335	17,039
Lowndes	7,427	19,230
Macon	6,299	16,749
Madison	6,335	17,039
Marengo	6,299	16,749
Marion	6,299	16,749
Marshall	6,299	16,749
Mobile	6,821	17,343
Monroe	6,299	16,749
Montgomery	7,427	19,230
Morgan	7,893	19,596
Perry	6,299	16,749
Pickens	6,299	16,749
Pike	6,299	16,749
Randolph	6,299	16,749
Russell	7,136	17,605
Shelby	6,653	18,549
St. Clair	6,653	18,549
Sumter	6,299	16,749
Talladega	6,299	16,749
Tallapoosa	6,299	16,749
Tuscaloosa	7,282	16,924
Walker	6,653	18,549
Washington	6,299	16,749
Wilcox	6,299	16,749
Winston	6,299	16,749

### Alaska

County	Employee-Only	Dependent, Family, etc.
Aleutians East	10,434	27,855
Aleutians West	10,434	27,855
Anchorage	9,537	28,132
Bethel	9,537	28,132
Bristol Bay	10,434	27,855
Denali	10,434	27,855
Dillingham	9,537	28,132
Fairbanks North Star	10,434	27,855
Haines	10,239	26,762
Hoonah-Angoon	10,239	26,762
Juneau	10,239	26,762
Kenai Peninsula	10,434	27,855
Ketchikan Gateway	10,239	26,762
Kodiak Island	10,434	27,855
Lake and Peninsula	10,434	27,855
Matanuska Susitna	10,434	27,855
Nome	10,434	27,855
North Slope	10,434	27,855
Northwest Arctic	10,434	27,855

Petersburg	10,239	26,762
Prince of Wales-Hyder	10,239	26,762
Sitka	10,239	26,762
Skagway	10,239	26,762
Southeast Fairbanks	10,434	27,855
Valdez Cordova	9,537	28,132
Wade Hampton	10,434	27,855
Wrangell City and Borough	10,239	26,762
Yakutat	10,434	27,855
Yukon Koyukuk	10,434	27,855

### Arizona

County	Employee-Only	Dependent, Family, etc.
Apache	6,048	16,062
Cochise	6,445	17,906
Coconino	6,048	16,062
Gila	6,572	17,498
Graham	6,445	17,906
Greenlee	6,445	17,906
La Paz	7,570	19,901
Maricopa	5,993	17,317
Mohave	6,048	16,062
Navajo	6,048	16,062
Pima	5,732	17,791
Pinal	6,572	17,498
Santa Cruz	5,732	17,791
Yavapai	5,662	18,780
Yuma	7,570	19,901

### Arkansas

County	Employee-Only	Dependent, Family, etc.
Arkansas	5,870	14,734
Ashley	5,870	14,734
Baxter	5,020	13,288
Benton	5,020	13,288
Boone	5,020	13,288
Bradley	5,870	14,734
Calhoun	5,884	17,378
Carroll	5,020	13,288
Chicot	5,870	14,734
Clark	5,127	13,995
Clay	6,168	17,023
Cleburne	5,748	14,527
Cleveland	5,870	14,734
Columbia	5,884	17,378
Conway	5,748	14,527

Craighead	6,168	17,023
Crawford	5,531	15,354
Crittenden	6,168	17,023
Cross	6,168	17,023
Dallas	5,870	14,734
Desha	5,870	14,734
Drew	5,870	14,734
Faulkner	5,748	14,527
Franklin	5,531	15,354
Fulton	6,168	17,023
Garland	5,127	13,995
Grant	5,748	14,527
Greene	6,168	17,023
Hempstead	5,884	17,378
Hot Spring	5,127	13,995
Howard	5,884	17,378
Independence	6,168	17,023
Izard	6,168	17,023
Jackson	6,168	17,023
Jefferson	5,870	14,734
Johnson	5,531	15,354
Lafayette	5,884	17,378
Lawrence	6,168	17,023
Lee	5,870	14,734
Lincoln	5,870	14,734
Little River	5,884	17,378
Logan	5,531	15,354
Lonoke	5,748	14,527
Madison	5,020	13,288
Marion	5,020	13,288
Miller	5,884	17,378
Mississippi	6,168	17,023
Monroe	5,870	14,734
Montgomery	5,127	13,995
Nevada	5,884	17,378
Newton	5,020	13,288
Quachita	5,884	17,378
Perry	5,748	14,527
Phillips	5,870	14,734
Pike	5,127	13,995
Poinsett	6,168	17,023
Polk	5,531	15,354
Pope	5,748	14,527
Prairie	5,748	14,527
Pulaski	5,748	14,527
Randolph	6,168	17,023
Saline	5,748	14,527
Scott	5,531	15,354
Searcy	5,020	13,288
Sebastian	5,531	15,354
Sevier	5,884	17,378
Sharp	6,168	17,023
St. Francis	6,168	17,023

Stone	6,168	17,023
Union	5,884	17,378
Van Buren	5,748	14,527
Washington	5,020	13,288
White	5,748	14,527
Woodruff	6,168	17,023
Yell	5,748	14,527

### California

County	Employee-Only	Dependent, Family, etc.
Alameda	7,400	19,186
Alpine	6,443	15,987
Amador	6,443	15,987
Butte	6,443	15,987
Calaveras	6,443	15,987
Colusa	6,443	15,987
Contra Costa	7,587	17,670
Del Norte	6,443	15,987
El Dorado	6,442	16,866
Fresno	6,269	18,012
Glenn	6,443	15,987
Humboldt	6,443	15,987
Imperial	5,975	15,609
Inyo	5,975	15,609
Kern	6,970	17,484
Kings	6,269	18,012
Lake	6,443	15,987
Lassen	6,443	15,987
Los Angeles	6,446	17,582
Madera	6,269	18,012
Marin	6,899	16,372
Mariposa	7,223	16,485
Mendocino	6,443	15,987
Merced	7,223	16,485
Modoc	6,443	15,987
Mono	5,975	15,609
Monterey	6,851	16,277
Napa	6,899	16,372
Nevada	6,443	15,987
Orange	6,923	18,813
Placer	6,442	16,866
Plumas	6,443	15,987
Riverside	6,080	16,406
Sacramento	6,442	16,866
San Benito	6,851	16,277
San Bernardino	6,080	16,406
San Diego	6,254	16,093
San Francisco	6,779	22,099
San Joaquin	7,223	16,485
San Luis Obispo	6,331	17,216
San Mateo	8,446	21,619
Santa Barbara	6,331	17,216

Santa Clara	7,658	19,940
Santa Cruz	6,851	16,277
Shasta	6,443	15,987
Sierra	6,443	15,987
Siskiyou	6,443	15,987
Solano	6,899	16,372
Sonoma	6,899	16,372
Stanislaus	7,223	16,485
Sutter	6,443	15,987
Tehama	6,443	15,987
Trinity	6,443	15,987
Tulare	7,223	16,485
Tuolumne	6,443	15,987
Ventura	6,331	17,216
Yolo	6,442	16,866
Yuba	6,443	15,987

### Colorado

County	Employee-Only	Dependent, Family, etc.
Adams	6,473	18,805
Alamosa	8,108	16,419
Arapahoe	6,473	18,805
Archuleta	7,782	17,639
Baca	8,108	16,419
Bent	8,108	16,419
Boulder	5,798	18,189
Broomfield	6,473	18,805
Chaffee	8,108	16,419
Cheyenne	8,108	16,419
Clear Creek	6,473	18,805
Conejos	8,108	16,419
Costilla	8,108	16,419
Crowley	8,108	16,419
Custer	8,108	16,419
Delta	7,782	17,639
Denver	6,473	18,805
Dolores	7,782	17,639
Douglas	6,473	18,805
Eagle	7,401	18,975
El Paso	6,109	17,063
Elbert	6,473	18,805
Fremont	8,108	16,419
Garfield	7,401	18,975
Gilpin	6,473	18,805
Grand	7,782	17,639
Gunnison	7,782	17,639
Hinsdale	7,782	17,639
Huerfano	8,108	16,419
Jackson	7,782	17,639
Jefferson	6,473	18,805
Kiowa	8,108	16,419
Kit Carson	8,108	16,419

La Plata	7,782	17,639
Lake	7,782	17,639
Larimer	7,617	15,636
Las Animas	8,108	16,419
Lincoln	8,108	16,419
Logan	6,442	17,539
Mesa	6,200	17,485
Mineral	8,108	16,419
Moffat	7,782	17,639
Montezuma	7,782	17,639
Montrose	7,782	17,639
Morgan	6,442	17,539
Otero	8,108	16,419
Ouray	7,782	17,639
Park	6,473	18,805
Phillips	6,442	17,539
Pitkin	7,401	18,975
Prowers	8,108	16,419
Pueblo	6,909	18,542
Rio Blanco	7,782	17,639
Rio Grande	8,108	16,419
Routt	7,782	17,639
Saguache	8,108	16,419
San Juan	7,782	17,639
San Miguel	7,782	17,639
Sedgwick	6,442	17,539
Summit	7,401	18,975
Teller	6,109	17,063
Washington	6,442	17,539
Weld	5,748	15,295
Yuma	6,442	17,539

### Connecticut

County	Employee-Only	Dependent, Family, etc.
Fairfield	7,969	22,318
Hartford	7,443	20,581
Litchfield	7,107	19,774
Middlesex	8,289	21,538
New Haven	7,842	20,921
New London	6,262	16,977
Tolland	7,109	15,494
Windham	7,491	27,150

### Delaware

County	Employee-Only	Dependent, Family, etc.
All	7,718	19,563

### District of Columbia

County	Employee-Only	Dependent, Family, etc.
All	6,547	20,896

### Florida

County	Employee-Only	Dependent, Family, etc.
Alachua	7,824	18,526
Baker	6,819	18,340
Bay	6,104	16,518
Bradford	6,285	18,668
Brevard	7,268	19,268
Broward	6,504	19,677
Calhoun	6,436	18,498
Charlotte	7,602	21,853
Citrus	6,399	16,645
Clay	5,574	18,079
Collier	5,724	18,249
Columbia	7,619	20,834
DeSoto	6,496	19,377
Dixie	6,162	15,733
Duval	6,785	17,101
Escambia	7,011	16,780
Flagler	7,325	18,012
Franklin	6,390	19,561
Gadsden	6,097	18,111
Gilchrist	6,191	18,470
Glades	6,694	21,069
Gulf	7,505	19,997
Hamilton	6,289	18,448
Hardee	6,611	16,125
Hendry	7,605	21,272
Hernando	6,880	19,628
Highlands	7,233	22,204
Hillsborough	6,063	18,134
Holmes	6,664	18,530
Indian River	6,122	16,194
Jackson	5,893	15,847
Jefferson	7,343	17,863
Lafayette	6,707	17,496
Lake	7,765	20,508
Lee	6,462	18,925
Leon	7,004	20,060
Levy	6,257	19,545
Liberty	6,502	18,954
Madison	7,585	19,890
Manatee	6,495	20,547
Marion	5,790	16,598
Martin	6,960	20,401
Miami-Dade	6,882	20,551
Monroe	7,638	21,499
Nassau	7,343	15,860
Okaloosa	6,647	25,545
Okeechobee	7,498	20,433
Orange	6,644	17,215
Osceola	7,510	21,366
Palm Beach	6,742	19,808

Pasco	7,222	17,632
Pinellas	6,793	20,379
Polk	6,725	18,800
Putnam	6,547	19,304
Santa Rosa	6,248	15,806
Sarasota	6,187	17,419
Seminole	6,403	16,459
St. Johns	6,230	20,276
St. Lucie	6,087	16,206
Sumter	6,569	20,097
Suwannee	5,954	18,191
Taylor	7,698	20,766
Union	6,404	18,849
Volusia	6,515	18,059
Wakulla	6,279	18,762
Walton	5,863	15,878
Washington	6,572	19,403

### Georgia

County	Employee-Only	Dependent, Family, etc.
Appling	6,618	17,458
Atkinson	7,013	19,504
Bacon	5,469	15,123
Baker	7,132	18,814
Baldwin	7,411	19,119
Banks	7,274	15,717
Barrow	5,787	17,934
Bartow	6,329	16,664
Ben Hill	7,286	20,529
Berrien	7,286	20,529
Bibb	6,078	17,514
Bleckley	6,078	17,514
Brantley	5,469	15,123
Brooks	7,286	20,529
Bryan	6,618	17,458
Bulloch	6,618	17,458
Burke	6,568	18,206
Butts	6,329	16,664
Calhoun	7,132	18,814
Camden	5,469	15,123
Candler	6,618	17,458
Carroll	6,588	19,520
Catoosa	6,368	17,840
Charlton	5,469	15,123
Chatham	6,618	17,458
Chattahoochee	5,758	18,095
Chattooga	7,357	18,355
Cherokee	6,329	16,664
Clarke	5,787	17,934
Clay	7,132	18,814
Clayton	6,329	16,664
Clinch	7,286	20,529



Cobb	6,329	16,664
Coffee	7,013	19,504
Colquitt	7,286	20,529
Columbia	6,568	18,206
Cook	7,286	20,529
Coweta	6,329	16,664
Crawford	6,078	17,514
Crisp	7,132	18,814
Dade	6,368	17,840
Dawson	7,274	15,717
Decatur	7,286	20,529
DeKalb	6,329	16,664
Dodge	6,078	17,514
Dooly	6,078	17,514
Dougherty	7,132	18,814
Douglas	6,329	16,664
Early	7,286	20,529
Echols	7,286	20,529
Effingham	6,618	17,458
Elbert	5,787	17,934
Emanuel	6,568	18,206
Evans	6,618	17,458
Fannin	6,022	15,853
Fayette	6,329	16,664
Floyd	7,357	18,355
Forsyth	6,329	16,664
Franklin	7,274	15,717
Fulton	6,329	16,664
Gilmer	7,357	18,355
GlascocK	6,568	18,206
Glynn	5,469	15,123
Gordon	7,357	18,355
Grady	7,286	20,529
Greene	5,787	17,934
Gwinnett	6,329	16,664
Habersham	7,274	15,717
Hall	7,274	15,717
Hancock	7,411	19,119
Haralson	6,588	19,520
Harris	5,758	18,095
Hart	7,274	15,717
Heard	6,588	19,520
Henry	6,329	16,664
Houston	6,078	17,514
Irwin	7,286	20,529
Jackson	5,787	17,934
Jasper	6,329	16,664
Jeff Davis	7,013	19,504
Jefferson	6,568	18,206
Jenkins	6,568	18,206
Johnson	7,013	19,504
Jones	6,078	17,514
Lamar	6,329	16,664

Lanier	7,286	20,529
Laurens	7,013	19,504
Lee	7,132	18,814
Liberty	6,618	17,458
Lincoln	6,568	18,206
Long	6,618	17,458
Lowndes	7,286	20,529
Lumpkin	7,274	15,717
Macon	5,758	18,095
Madison	5,787	17,934
Marion	5,758	18,095
McDuffie	6,568	18,206
McIntosh	5,469	15,123
Meriwether	5,758	18,095
Miller	7,286	20,529
Mitchell	7,132	18,814
Monroe	6,078	17,514
Montgomery	7,013	19,504
Morgan	5,787	17,934
Murray	6,022	15,853
Muscogee	5,758	18,095
Newton	6,329	16,664
Oconee	5,787	17,934
Oglethorpe	5,787	17,934
Paulding	6,329	16,664
Peach	6,078	17,514
Pickens	7,357	18,355
Pierce	5,469	15,123
Pike	6,329	16,664
Polk	7,357	18,355
Pulaski	6,078	17,514
Putnam	6,078	17,514
Quitman	5,758	18,095
Rabun	7,274	15,717
Randolph	7,132	18,814
Richmond	6,568	18,206
Rockdale	6,329	16,664
Schley	7,132	18,814
Screven	6,618	17,458
Seminole	7,286	20,529
Spalding	6,329	16,664
Stephens	7,274	15,717
Stewart	5,758	18,095
Sumter	7,132	18,814
Talbot	5,758	18,095
Taliaferro	6,568	18,206
Tattnall	6,618	17,458
Taylor	5,758	18,095
Telfair	7,013	19,504
Terrell	7,132	18,814
Thomas	7,286	20,529
Tift	7,286	20,529
Toombs	7,013	19,504

Towns	7,274	15,717
Treutlen	7,013	19,504
Troup	5,758	18,095
Turner	7,286	20,529
Twiggs	6,078	17,514
Union	7,274	15,717
Upson	5,758	18,095
Walker	6,368	17,840
Walton	6,329	16,664
Ware	5,469	15,123
Warren	6,568	18,206
Washington	7,411	19,119
Wayne	5,469	15,123
Webster	5,758	18,095
Wheeler	7,013	19,504
White	7,274	15,717
Whitfield	6,022	15,853
Wilcox	6,078	17,514
Wilkes	6,568	18,206
Wilkinson	7,411	19,119
Worth	7,132	18,814

## Hawaii

County	Employee-Only	Dependent, Family, etc.
All	6,207	16,824

## Idaho

County	Employee-Only	Dependent, Family, etc.
Ada	5,392	15,191
Adams	5,053	14,134
Bannock	5,425	15,744
Bear Lake	5,425	15,744
Benewah	5,467	13,147
Bingham	5,425	15,744
Blaine	5,246	15,045
Boise	5,053	14,134
Bonner	5,467	13,147
Bonneville	6,016	14,770
Boundary	5,467	13,147
Butte	5,425	15,744
Camas	5,246	15,045
Canyon	5,053	14,134
Caribou	5,425	15,744
Cassia	5,246	15,045
Clark	6,016	14,770
Clearwater	5,736	16,210
Custer	5,425	15,744
Elmore	5,053	14,134
Franklin	5,425	15,744
Fremont	6,016	14,770
Gem	5,053	14,134

Gooding	5,246	15,045
Idaho	5,736	16,210
Jefferson	6,016	14,770
Jerome	5,246	15,045
Kootenai	5,467	13,147
Latah	5,467	13,147
Lemhi	6,016	14,770
Lewis	5,736	16,210
Lincoln	5,246	15,045
Madison	6,016	14,770
Minidoka	5,246	15,045
Nez Perce	5,736	16,210
Oneida	5,425	15,744
Owyhee	5,053	14,134
Payette	5,053	14,134
Power	5,425	15,744
Shoshone	5,467	13,147
Teton	6,016	14,770
Twin Falls	5,246	15,045
Valley	5,053	14,134
Washington	5,053	14,134

### Illinois

County	Employee-Only	Dependent, Family, etc.
Adams	6,399	16,610
Alexander	6,335	19,759
Bond	6,204	17,471
Boone	6,523	19,271
Brown	6,399	16,610
Bureau	5,393	18,874
Calhoun	6,204	17,471
Carroll	6,523	19,271
Cass	6,399	16,610
Champaign	6,755	18,247
Christian	6,399	16,610
Clark	6,755	18,247
Clay	6,335	19,759
Clinton	6,204	17,471
Coles	6,755	18,247
Cook	6,786	20,268
Crawford	6,335	19,759
Cumberland	6,755	18,247
DeKalb	6,523	19,271
DeWitt	7,269	24,851
Douglas	6,755	18,247
DuPage	7,109	20,308
Edgar	6,755	18,247
Edwards	6,335	19,759
Effingham	6,335	19,759
Fayette	6,335	19,759
Ford	6,755	18,247
Franklin	6,335	19,759

Fulton	7,117	17,697
Gallatin	6,335	19,759
Greene	6,204	17,471
Grundy	7,928	20,461
Hamilton	6,335	19,759
Hancock	5,393	18,874
Hardin	6,335	19,759
Henderson	5,393	18,874
Henry	5,393	18,874
Iroquois	6,755	18,247
Jackson	6,335	19,759
Jasper	6,335	19,759
Jefferson	6,335	19,759
Jersey	6,204	17,471
Jo Daviess	6,523	19,271
Johnson	6,335	19,759
Kane	7,109	20,308
Kankakee	7,928	20,461
Kendall	7,928	20,461
Knox	7,117	17,697
Lake	6,435	23,338
LaSalle	7,117	17,697
Lawrence	6,335	19,759
Lee	6,523	19,271
Livingston	7,269	24,851
Logan	6,399	16,610
Macon	6,399	16,610
Macoupin	6,204	17,471
Madison	6,989	18,271
Marion	6,335	19,759
Marshall	7,117	17,697
Mason	6,399	16,610
Massac	6,335	19,759
McDonough	7,117	17,697
McHenry	6,435	23,338
McLean	7,269	24,851
Menard	6,399	16,610
Mercer	5,393	18,874
Monroe	6,989	18,271
Montgomery	6,204	17,471
Morgan	6,399	16,610
Moultrie	6,399	16,610
Ogle	6,523	19,271
Peoria	7,117	17,697
Perry	6,335	19,759
Piatt	6,755	18,247
Pike	6,399	16,610
Pope	6,335	19,759
Pulaski	6,335	19,759
Putnam	7,117	17,697
Randolph	6,204	17,471
Richland	6,335	19,759
Rock Island	5,393	18,874

Saline	6,335	19,759
Sangamon	6,399	16,610
Schuyler	6,399	16,610
Scott	6,399	16,610
Shelby	6,399	16,610
St. Clair	6,989	18,271
Stark	7,117	17,697
Stephenson	6,523	19,271
Tazewell	7,117	17,697
Union	6,335	19,759
Vermilion	6,755	18,247
Wabash	6,335	19,759
Warren	5,393	18,874
Washington	6,204	17,471
Wayne	6,335	19,759
White	6,335	19,759
Whiteside	5,393	18,874
Will	7,928	20,461
Williamson	6,335	19,759
Winnebago	6,523	19,271
Woodford	7,117	17,697

### Indiana

County	Employee-Only	Dependent, Family, etc.
Adams	7,447	20,133
Allen	6,518	18,006
Bartholomew	7,049	18,807
Benton	6,839	20,683
Blackford	7,432	17,837
Boone	6,974	20,636
Brown	6,293	19,033
Carroll	6,908	21,591
Cass	6,893	18,619
Clark	6,454	17,410
Clay	7,068	19,132
Clinton	6,908	21,591
Crawford	6,454	17,410
Daviess	7,396	19,890
Dearborn	5,807	18,856
Decatur	7,049	18,807
DeKalb	7,447	20,133
Delaware	7,432	17,837
Dubois	7,396	19,890
Elkhart	7,205	18,175
Fayette	6,052	20,055
Floyd	6,454	17,410
Fountain	6,908	21,591
Franklin	5,807	18,856
Fulton	6,893	18,619
Gibson	8,317	20,280
Grant	7,432	17,837
Greene	7,396	19,890

Hamilton	6,974	20,636
Hancock	6,052	20,055
Harrison	6,454	17,410
Hendricks	6,974	20,636
Henry	6,052	20,055
Howard	6,893	18,619
Huntington	7,447	20,133
Jackson	7,049	18,807
Jasper	6,839	20,683
Jay	7,432	17,837
Jefferson	6,454	17,410
Jennings	7,049	18,807
Johnson	6,293	19,033
Knox	7,396	19,890
Kosciusko	7,205	18,175
LaGrange	7,447	20,133
Lake	7,139	19,655
LaPorte	7,139	19,655
Lawrence	6,293	19,033
Madison	6,052	20,055
Marion	6,974	20,636
Marshall	7,205	18,175
Martin	7,396	19,890
Miami	6,893	18,619
Monroe	6,293	19,033
Montgomery	6,908	21,591
Morgan	6,974	20,636
Newton	6,839	20,683
Noble	7,447	20,133
Ohio	5,807	18,856
Orange	7,396	19,890
Owen	6,293	19,033
Parke	7,068	19,132
Perry	7,396	19,890
Pike	7,396	19,890
Porter	7,139	19,655
Posey	8,317	20,280
Pulaski	6,893	18,619
Putnam	6,908	21,591
Randolph	7,432	17,837
Ripley	5,807	18,856
Rush	7,049	18,807
Scott	6,454	17,410
Shelby	6,974	20,636
Spencer	7,396	19,890
St. Joseph	7,205	18,175
Starke	7,205	18,175
Steuben	7,447	20,133
Sullivan	7,068	19,132
Switzerland	5,807	18,856
Tippecanoe	6,908	21,591
Tipton	6,908	21,591
Union	6,052	20,055

Vanderburgh	8,317	20,280
Vermillion	7,068	19,132
Vigo	7,068	19,132
Wabash	7,447	20,133
Warren	6,839	20,683
Warrick	8,317	20,280
Washington	6,454	17,410
Wayne	6,052	20,055
Wells	7,447	20,133
White	6,839	20,683
Whitley	7,447	20,133

## Iowa

County	Employee-Only	Dependent, Family, etc.
Adair	7,080	16,767
Adams	7,080	16,767
Allamakee	6,617	18,689
Appanoose	6,501	16,174
Audubon	7,080	16,767
Benton	6,647	18,063
Black Hawk	6,647	18,063
Boone	6,380	16,316
Bremer	6,617	18,689
Buchanan	6,647	18,063
Buena Vista	6,305	16,992
Butler	6,617	18,689
Calhoun	6,380	16,316
Carroll	6,380	16,316
Cass	7,080	16,767
Cedar	6,647	18,063
Cerro Gordo	6,617	18,689
Cherokee	6,305	16,992
Chickasaw	6,617	18,689
Clarke	7,080	16,767
Clay	6,305	16,992
Clayton	6,647	18,063
Clinton	6,647	18,063
Crawford	6,305	16,992
Dallas	6,451	16,580
Davis	6,501	16,174
Decatur	7,080	16,767
Delaware	6,647	18,063
Des Moines	6,501	16,174
Dickinson	6,305	16,992
Dubuque	6,647	18,063
Emmet	6,617	18,689
Fayette	6,617	18,689
Floyd	6,617	18,689
Franklin	6,617	18,689
Fremont	7,080	16,767
Greene	6,380	16,316
Grundy	6,380	16,316

Guthrie	7,080	16,767
Hamilton	6,380	16,316
Hancock	6,617	18,689
Hardin	6,380	16,316
Harrison	7,080	16,767
Henry	6,501	16,174
Howard	6,617	18,689
Humboldt	6,617	18,689
Ida	6,305	16,992
Iowa	6,647	18,063
Jackson	6,647	18,063
Jasper	6,451	16,580
Jefferson	6,501	16,174
Johnson	6,647	18,063
Jones	6,647	18,063
Keokuk	6,501	16,174
Kossuth	6,617	18,689
Lee	6,501	16,174
Linn	6,647	18,063
Louisa	6,501	16,174
Lucas	6,501	16,174
Lyon	6,305	16,992
Madison	6,451	16,580
Mahaska	6,501	16,174
Marion	6,451	16,580
Marshall	6,380	16,316
Mills	7,080	16,767
Mitchell	6,617	18,689
Monona	6,305	16,992
Monroe	6,501	16,174
Montgomery	7,080	16,767
Muscatine	6,501	16,174
O'Brien	6,305	16,992
Osceola	6,305	16,992
Page	7,080	16,767
Palo Alto	6,305	16,992
Plymouth	6,305	16,992
Pocahontas	6,305	16,992
Polk	6,451	16,580
Pottawattamie	7,080	16,767
Poweshiek	6,380	16,316
Ringgold	7,080	16,767
Sac	6,305	16,992
Scott	6,647	18,063
Shelby	7,080	16,767
Sioux	6,305	16,992
Story	6,380	16,316
Tama	6,380	16,316
Taylor	7,080	16,767
Union	7,080	16,767
Van Buren	6,501	16,174
Wapello	6,501	16,174
Warren	6,451	16,580

Washington	6,501	16,174
Wayne	6,501	16,174
Webster	6,380	16,316
Winnebago	6,617	18,689
Winneshiek	6,617	18,689
Woodbury	6,305	16,992
Worth	6,617	18,689
Wright	6,617	18,689

### Kansas

County	Employee-Only	Dependent, Family, etc.
Allen	6,119	19,378
Anderson	5,741	15,620
Atchison	5,741	15,620
Barber	6,516	18,624
Barton	6,167	19,336
Bourbon	6,119	19,378
Brown	5,741	15,620
Butler	5,446	14,985
Chase	5,446	14,985
Chautauqua	5,446	14,985
Cherokee	6,119	19,378
Cheyenne	6,167	19,336
Clark	6,516	18,624
Clay	5,210	15,130
Cloud	5,210	15,130
Coffey	5,741	15,620
Comanche	6,516	18,624
Cowley	5,446	14,985
Crawford	6,119	19,378
Decatur	6,167	19,336
Dickinson	5,210	15,130
Doniphan	5,741	15,620
Douglas	5,741	15,620
Edwards	6,516	18,624
Elk	5,446	14,985
Ellis	6,167	19,336
Ellsworth	5,210	15,130
Finney	6,516	18,624
Ford	6,516	18,624
Franklin	5,741	15,620
Geary	5,210	15,130
Gove	6,167	19,336
Graham	6,167	19,336
Grant	6,516	18,624
Gray	6,516	18,624
Greeley	6,167	19,336
Greenwood	5,446	14,985
Hamilton	6,516	18,624
Harper	5,446	14,985
Harvey	5,446	14,985
Haskell	6,516	18,624

Hodgeman	6,516	18,624
Jackson	5,741	15,620
Jefferson	5,741	15,620
Jewell	5,210	15,130
Johnson	6,519	18,009
Kearny	6,516	18,624
Kingman	5,446	14,985
Kiowa	6,516	18,624
Labette	6,119	19,378
Lane	6,167	19,336
Leavenworth	6,519	18,009
Lincoln	5,210	15,130
Linn	5,741	15,620
Logan	6,167	19,336
Lyon	5,741	15,620
Marion	5,446	14,985
Marshall	5,741	15,620
McPherson	5,446	14,985
Meade	6,516	18,624
Miami	6,519	18,009
Mitchell	5,210	15,130
Montgomery	5,446	14,985
Morris	5,210	15,130
Morton	6,516	18,624
Nemaha	5,741	15,620
Neosho	6,119	19,378
Ness	6,167	19,336
Norton	6,167	19,336
Osage	5,741	15,620
Osborne	6,167	19,336
Ottawa	5,210	15,130
Pawnee	6,516	18,624
Phillips	6,167	19,336
Pottawatomie	5,741	15,620
Pratt	6,516	18,624
Rawlins	6,167	19,336
Reno	5,446	14,985
Republic	5,210	15,130
Rice	5,446	14,985
Riley	5,210	15,130
Rooks	6,167	19,336
Rush	6,167	19,336
Russell	6,167	19,336
Saline	5,210	15,130
Scott	6,167	19,336
Sedgwick	5,446	14,985
Seward	6,516	18,624
Shawnee	5,741	15,620
Sheridan	6,167	19,336
Sherman	6,167	19,336
Smith	6,167	19,336
Stafford	6,516	18,624
Stanton	6,516	18,624

Stevens	6,516	18,624
Sumner	5,446	14,985
Thomas	6,167	19,336
Trego	6,167	19,336
Wabaunsee	5,741	15,620
Wallace	6,167	19,336
Washington	5,210	15,130
Wichita	6,167	19,336
Wilson	5,446	14,985
Woodson	6,119	19,378
Wyandotte	6,519	18,009

### Kentucky

County	Employee-Only	Dependent, Family, etc.
Adair	5,663	16,225
Allen	5,663	16,225
Anderson	5,857	16,336
Ballard	7,107	18,655
Barren	5,663	16,225
Bath	6,144	20,621
Bell	6,491	18,733
Boone	6,339	15,093
Bourbon	5,857	16,336
Boyd	6,144	20,621
Boyle	5,857	16,336
Bracken	6,144	20,621
Breathitt	6,491	18,733
Breckinridge	5,975	16,269
Bullitt	5,975	16,269
Butler	5,663	16,225
Caldwell	7,107	18,655
Calloway	7,107	18,655
Campbell	6,339	15,093
Carlisle	7,107	18,655
Carroll	5,975	16,269
Carter	6,144	20,621
Casey	5,663	16,225
Christian	7,173	17,897
Clark	5,857	16,336
Clay	6,491	18,733
Clinton	5,663	16,225
Crittenden	7,107	18,655
Cumberland	5,663	16,225
Daviess	7,173	17,897
Edmonson	5,663	16,225
Elliott	6,144	20,621
Estill	5,857	16,336
Fayette	5,857	16,336
Fleming	6,144	20,621
Floyd	6,491	18,733
Franklin	5,857	16,336
Fulton	7,107	18,655



Gallatin	6,339	15,093
Garrard	5,857	16,336
Grant	6,339	15,093
Graves	7,107	18,655
Grayson	5,975	16,269
Green	5,663	16,225
Greenup	6,144	20,621
Hancock	7,173	17,897
Hardin	5,975	16,269
Harlan	6,491	18,733
Harrison	5,857	16,336
Hart	5,663	16,225
Henderson	7,173	17,897
Henry	5,975	16,269
Hickman	7,107	18,655
Hopkins	7,173	17,897
Jackson	5,857	16,336
Jefferson	5,975	16,269
Jessamine	5,857	16,336
Johnson	6,491	18,733
Kenton	6,339	15,093
Knott	6,491	18,733
Knox	6,491	18,733
LaRue	5,975	16,269
Laurel	6,491	18,733
Lawrence	6,144	20,621
Lee	6,491	18,733
Leslie	6,491	18,733
Letcher	6,491	18,733
Lewis	6,144	20,621
Lincoln	5,857	16,336
Livingston	7,107	18,655
Logan	5,663	16,225
Lyon	7,107	18,655
Madison	5,857	16,336
Magoffin	6,491	18,733
Marion	5,975	16,269
Marshall	7,107	18,655
Martin	6,491	18,733
Mason	6,144	20,621
McCracken	7,107	18,655
McCreary	5,663	16,225
McLean	7,173	17,897
Meade	5,975	16,269
Menifee	6,144	20,621
Mercer	5,857	16,336
Metcalfe	5,663	16,225
Monroe	5,663	16,225
Montgomery	5,857	16,336
Morgan	6,144	20,621
Muhlenberg	7,173	17,897
Nelson	5,975	16,269
Nicholas	5,857	16,336

Ohio	7,173	17,897
Oldham	5,975	16,269
Owen	5,857	16,336
Owsley	6,491	18,733
Pendleton	6,339	15,093
Perry	6,491	18,733
Pike	6,491	18,733
Powell	5,857	16,336
Pulaski	5,663	16,225
Robertson	6,144	20,621
Rockcastle	5,857	16,336
Rowan	6,144	20,621
Russell	5,663	16,225
Scott	5,857	16,336
Shelby	5,975	16,269
Simpson	5,663	16,225
Spencer	5,975	16,269
Taylor	5,663	16,225
Todd	7,173	17,897
Trigg	7,173	17,897
Trimble	5,975	16,269
Union	7,173	17,897
Warren	5,663	16,225
Washington	5,975	16,269
Wayne	5,663	16,225
Webster	7,173	17,897
Whitley	6,491	18,733
Wolfe	6,491	18,733
Woodford	5,857	16,336

### Louisiana

Parish	Employee-Only	Dependent, Family, etc.
Acadia	6,678	17,671
Allen	6,575	19,012
Ascension	6,303	18,154
Assumption	6,653	16,751
Avoyelles	6,347	15,197
Beauregard	6,575	19,012
Bienville	7,150	18,227
Bossier	7,150	18,227
Caddo	7,150	18,227
Calcasieu	6,575	19,012
Caldwell	7,386	17,471
Cameron	6,575	19,012
Catahoula	6,347	15,197
Claiborne	7,150	18,227
Concordia	6,347	15,197
DeSoto	7,150	18,227
East Baton Rouge	6,303	18,154
East Carroll	7,386	17,471
East Feliciana	6,303	18,154
Evangeline	6,678	17,671

Franklin	7,386	17,471
Grant	6,347	15,197
Iberia	6,678	17,671
Iberville	6,303	18,154
Jackson	7,386	17,471
Jefferson	6,367	16,795
Jefferson Davis	6,575	19,012
Lafayette	6,678	17,671
Lafourche	6,653	16,751
LaSalle	6,347	15,197
Lincoln	7,386	17,471
Livingston	6,303	18,154
Madison	7,386	17,471
Morehouse	7,386	17,471
Natchitoches	7,150	18,227
Orleans	6,367	16,795
Ouachita	7,386	17,471
Plaquemines	6,367	16,795
Pointe Coupee	6,303	18,154
Rapides	6,347	15,197
Red River	7,150	18,227
Richland	7,386	17,471
Sabine	7,150	18,227
St. Bernard	6,367	16,795
St. Charles	6,367	16,795
St. Helena	6,303	18,154
St. James	6,367	16,795
St. John Baptist	6,367	16,795
St. Landry	6,678	17,671
St. Martin	6,678	17,671
St. Mary	6,678	17,671
St. Tammany	6,367	16,795
Tangipahoa	6,303	18,154
Tensas	7,386	17,471
Terrebonne	6,653	16,751
Union	7,386	17,471
Vermilion	6,678	17,671
Vernon	6,347	15,197
Washington	6,303	18,154
Webster	7,150	18,227
West Baton Rouge	6,303	18,154
West Carroll	7,386	17,471
West Feliciana	6,303	18,154
Winn	6,347	15,197

### Maine

County	Employee-Only	Dependent, Family, etc.
Androscoggin	6,100	15,419
Aroostook	7,244	19,083
Cumberland	5,921	16,534
Franklin	6,100	15,419
Hancock	7,244	19,083

Kennebec	5,989	16,501
Knox	5,989	16,501
Lincoln	5,989	16,501
Oxford	5,989	16,501
Penobscot	6,100	15,419
Piscataquis	6,100	15,419
Sagadahoc	5,921	16,534
Somerset	6,100	15,419
Waldo	6,100	15,419
Washington	7,244	19,083
York	5,921	16,534

## Maryland

County	Employee-Only	Dependent, Family, etc.
Allegany	6,105	16,525
Anne Arundel	6,283	17,542
Baltimore	6,283	17,542
Baltimore City	6,283	17,542
Calvert	6,182	16,194
Caroline	6,182	16,194
Carroll	6,105	16,525
Cecil	6,182	16,194
Charles	6,182	16,194
Dorchester	6,182	16,194
Frederick	6,105	16,525
Garrett	6,105	16,525
Harford	6,283	17,542
Howard	6,283	17,542
Kent	6,182	16,194
Montgomery	6,615	18,852
Prince George's	6,615	18,852
Queen Annes	6,182	16,194
Somerset	6,182	16,194
St. Marys	6,182	16,194
Talbot	6,182	16,194
Washington	6,105	16,525
Wicomico	6,182	16,194
Worcester	6,182	16,194

## Massachusetts

County	Employee-Only	Dependent, Family, etc.
Barnstable	9,177	22,384
Berkshire	7,264	17,933
Bristol	7,402	20,295
Dukes	9,177	22,384
Essex	7,618	20,262
Franklin	7,264	17,933
Hampden	7,264	17,933
Hampshire	7,264	17,933
Middlesex	8,132	21,415
Nantucket	9,177	22,384

Norfolk	8,132	21,415
Plymouth	7,402	20,295
Suffolk	8,132	21,415
Worcester	7,209	19,812

## Michigan

County	Employee-Only	Dependent, Family, etc.
Alcona	6,700	20,098
Alger	7,002	18,188
Allegan	5,731	15,875
Alpena	6,700	20,098
Antrim	5,691	18,237
Arenac	6,464	19,134
Baraga	7,002	18,188
Barry	5,731	15,875
Bay	6,464	19,134
Benzie	5,691	18,237
Berrien	6,995	21,102
Branch	6,958	20,696
Calhoun	6,958	20,696
Cass	6,995	21,102
Charlevoix	5,691	18,237
Cheboygan	6,700	20,098
Chippewa	6,700	20,098
Clare	5,941	18,544
Clinton	6,748	18,119
Crawford	6,700	20,098
Delta	7,002	18,188
Dickinson	7,002	18,188
Eaton	6,748	18,119
Emmet	5,691	18,237
Genesee	5,843	16,944
Gladwin	5,941	18,544
Gogebic	7,002	18,188
Grand Traverse	5,691	18,237
Gratiot	6,464	19,134
Hillsdale	6,748	18,119
Houghton	7,002	18,188
Huron	7,188	20,214
Ingham	6,748	18,119
Ionia	5,802	17,923
Iosco	6,700	20,098
Iron	7,002	18,188
Isabella	5,941	18,544
Jackson	6,748	18,119
Kalamazoo	6,958	20,696
Kalkaska	5,691	18,237
Kent	5,802	17,923
Keweenaw	7,002	18,188
Lake	5,802	17,923
Lapeer	5,843	16,944
Leelanau	5,691	18,237

Lenawee	6,203	17,028
Livingston	6,203	17,028
Luce	7,002	18,188
Mackinac	6,700	20,098
Macomb	6,834	21,063
Manistee	5,691	18,237
Marquette	7,002	18,188
Mason	5,802	17,923
Mecosta	5,802	17,923
Menominee	7,002	18,188
Midland	5,941	18,544
Missaukee	5,691	18,237
Monroe	6,735	20,883
Montcalm	5,802	17,923
Montmorency	6,700	20,098
Muskegon	5,802	17,923
Newaygo	5,802	17,923
Oakland	6,834	21,063
Oceana	5,802	17,923
Ogemaw	6,700	20,098
Ontonagon	7,002	18,188
Osceola	5,802	17,923
Oscoda	6,700	20,098
Otsego	6,700	20,098
Ottawa	5,802	17,923
Presque Isle	6,700	20,098
Roscommon	6,700	20,098
Saginaw	6,464	19,134
Sanilac	7,188	20,214
Schoolcraft	7,002	18,188
Shiawassee	5,843	16,944
St. Clair	7,028	18,289
St. Joseph	6,995	21,102
Tuscola	7,188	20,214
Van Buren	6,995	21,102
Washtenaw	6,203	17,028
Wayne	6,735	20,883
Wexford	5,691	18,237

## Minnesota

County	Employee-Only	Dependent, Family, etc.
Aitkin	5,924	16,284
Anoka	6,248	18,683
Becker	6,906	22,477
Beltrami	5,924	16,284
Benton	6,248	18,683
Big Stone	5,801	18,665
Blue Earth	6,439	16,261
Brown	5,845	18,399
Carlton	6,299	15,143
Carver	6,248	18,683
Cass	5,924	16,284

Chippewa	5,801	18,665
Chisago	5,924	16,284
Clay	6,906	22,477
Clearwater	6,247	20,067
Cook	6,299	15,143
Cottonwood	5,845	18,399
Crow Wing	5,924	16,284
Dakota	6,248	18,683
Dodge	6,756	20,649
Douglas	6,906	22,477
Faribault	6,439	16,261
Fillmore	6,756	20,649
Freeborn	6,756	20,649
Goodhue	6,756	20,649
Grant	6,906	22,477
Hennepin	6,248	18,683
Houston	6,756	20,649
Hubbard	5,924	16,284
Isanti	5,924	16,284
Itasca	6,299	15,143
Jackson	5,845	18,399
Kanabec	5,924	16,284
Kandiyohi	5,801	18,665
Kittson	6,247	20,067
Koochiching	6,299	15,143
Lac qui Parle	5,801	18,665
Lake	6,299	15,143
Lake of the Woods	6,299	15,143
Le Sueur	6,439	16,261
Lincoln	5,845	18,399
Lyon	5,801	18,665
Mahnomen	6,247	20,067
Marshall	6,247	20,067
Martin	6,439	16,261
McLeod	5,801	18,665
Meeker	5,801	18,665
Mille Lacs	5,924	16,284
Morrison	5,924	16,284
Mower	6,756	20,649
Murray	5,845	18,399
Nicollet	6,439	16,261
Nobles	5,845	18,399
Norman	6,247	20,067
Olmsted	6,756	20,649
Otter Tail	6,906	22,477
Pennington	6,247	20,067
Pine	5,924	16,284
Pipestone	5,845	18,399
Polk	6,247	20,067
Pope	6,906	22,477
Ramsey	6,248	18,683
Red Lake	6,247	20,067
Redwood	5,845	18,399

Renville	5,801	18,665
Rice	6,439	16,261
Rock	5,845	18,399
Roseau	5,924	16,284
Scott	6,248	18,683
Sherburne	6,248	18,683
Sibley	5,801	18,665
St. Louis	6,299	15,143
Stearns	6,248	18,683
Steele	6,756	20,649
Stevens	6,906	22,477
Swift	5,801	18,665
Todd	5,924	16,284
Traverse	6,906	22,477
Wabasha	6,756	20,649
Wadena	5,924	16,284
Waseca	6,439	16,261
Washington	6,248	18,683
Watonwan	6,439	16,261
Wilkin	6,906	22,477
Winona	6,756	20,649
Wright	6,248	18,683
Yellow Medicine	5,801	18,665

### Mississippi

County	Employee-Only	Dependent, Family, etc.
Adams	6,435	15,015
Alcorn	6,435	15,015
Amite	6,435	15,015
Attala	6,435	15,015
Benton	6,371	14,065
Bolivar	6,435	15,015
Calhoun	6,435	15,015
Carroll	6,435	15,015
Chickasaw	6,435	15,015
Choctaw	6,435	15,015
Claiborne	6,435	15,015
Clarke	6,435	15,015
Clay	6,435	15,015
Coahoma	6,435	15,015
Copiah	6,055	15,339
Covington	6,435	15,015
DeSoto	5,881	16,056
Forrest	6,684	14,222
Franklin	6,435	15,015
George	6,606	15,340
Greene	6,684	14,222
Grenada	6,435	15,015
Hancock	6,606	15,340
Harrison	6,606	15,340
Hinds	6,055	15,339
Holmes	6,435	15,015

Humphreys	6,435	15,015
Issaquena	6,435	15,015
Itawamba	6,371	14,065
Jackson	6,606	15,340
Jasper	6,435	15,015
Jefferson	6,435	15,015
Jefferson Davis	6,435	15,015
Jones	6,684	14,222
Kemper	6,435	15,015
Lafayette	6,435	15,015
Lamar	6,684	14,222
Lauderdale	6,435	15,015
Lawrence	6,435	15,015
Leake	6,435	15,015
Lee	6,371	14,065
Leflore	6,435	15,015
Lincoln	6,435	15,015
Lowndes	6,435	15,015
Madison	6,055	15,339
Marion	6,435	15,015
Marshall	5,881	16,056
Monroe	6,435	15,015
Montgomery	6,435	15,015
Neshoba	6,435	15,015
Newton	6,435	15,015
Noxubee	6,435	15,015
Oktibbeha	6,435	15,015
Panola	6,435	15,015
Pearl River	6,684	14,222
Perry	6,684	14,222
Pike	6,435	15,015
Pontotoc	6,371	14,065
Prentiss	6,435	15,015
Quitman	6,435	15,015
Rankin	6,055	15,339
Scott	6,435	15,015
Sharkey	6,435	15,015
Simpson	6,055	15,339
Smith	6,435	15,015
Stone	6,606	15,340
Sunflower	6,435	15,015
Tallahatchie	6,435	15,015
Tate	5,881	16,056
Tippah	6,371	14,065
Tishomingo	6,435	15,015
Tunica	5,881	16,056
Union	6,371	14,065
Walthall	6,435	15,015
Warren	6,055	15,339
Washington	6,435	15,015
Wayne	6,435	15,015
Webster	6,435	15,015
Wilkinson	6,435	15,015

Winston	6,435	15,015
Yalobusha	6,435	15,015
Yazoo	6,435	15,015

## Missouri

County	Employee-Only	Dependent, Family, etc.
Adair	6,905	14,529
Andrew	7,841	14,166
Atchison	7,841	14,166
Audrain	6,662	17,158
Barry	5,809	13,586
Barton	5,676	13,793
Bates	7,493	19,645
Benton	7,493	19,645
Bollinger	6,757	15,565
Boone	6,662	17,158
Buchanan	7,841	14,166
Butler	6,757	15,565
Caldwell	7,841	14,166
Callaway	6,662	17,158
Camden	6,662	17,158
Cape Girardeau	6,757	15,565
Carroll	7,841	14,166
Carter	6,484	15,740
Cass	6,170	16,556
Cedar	5,809	13,586
Chariton	6,662	17,158
Christian	5,809	13,586
Clark	6,905	14,529
Clay	6,170	16,556
Clinton	7,841	14,166
Cole	6,662	17,158
Cooper	6,662	17,158
Crawford	6,484	15,740
Dade	5,809	13,586
Dallas	5,809	13,586
Daviess	7,841	14,166
DeKalb	7,841	14,166
Dent	6,484	15,740
Douglas	5,809	13,586
Dunklin	6,757	15,565
Franklin	6,356	15,403
Gasconade	6,662	17,158
Gentry	7,841	14,166
Greene	5,809	13,586
Grundy	7,841	14,166
Harrison	7,841	14,166
Henry	7,493	19,645
Hickory	5,809	13,586
Holt	7,841	14,166
Howard	6,662	17,158
Howell	6,484	15,740

Iron	6,484	15,740
Jackson	6,170	16,556
Jasper	5,676	13,793
Jefferson	6,356	15,403
Johnson	7,493	19,645
Knox	6,905	14,529
Laclede	5,809	13,586
Lafayette	7,493	19,645
Lawrence	5,809	13,586
Lewis	6,905	14,529
Lincoln	6,356	15,403
Linn	6,905	14,529
Livingston	7,841	14,166
Macon	6,905	14,529
Madison	6,757	15,565
Maries	6,662	17,158
Marion	6,905	14,529
McDonald	5,676	13,793
Mercer	7,841	14,166
Miller	6,662	17,158
Mississippi	6,757	15,565
Moniteau	6,662	17,158
Monroe	6,662	17,158
Montgomery	6,662	17,158
Morgan	6,662	17,158
New Madrid	6,757	15,565
Newton	5,676	13,793
Nodaway	7,841	14,166
Oregon	6,484	15,740
Osage	6,662	17,158
Ozark	5,809	13,586
Pemiscot	6,757	15,565
Perry	6,757	15,565
Pettis	7,493	19,645
Phelps	6,484	15,740
Pike	6,905	14,529
Platte	6,170	16,556
Polk	5,809	13,586
Pulaski	6,484	15,740
Putnam	6,905	14,529
Ralls	6,905	14,529
Randolph	6,662	17,158
Ray	7,841	14,166
Reynolds	6,484	15,740
Ripley	6,484	15,740
Saline	7,493	19,645
Schuyler	6,905	14,529
Scotland	6,905	14,529
Scott	6,757	15,565
Shannon	6,484	15,740
Shelby	6,905	14,529
St. Charles	6,356	15,403
St. Clair	7,493	19,645

St. Francois	6,356	15,403
St. Louis	6,356	15,403
St. Louis City	6,356	15,403
Ste. Genevieve	6,356	15,403
Stoddard	6,757	15,565
Stone	5,809	13,586
Sullivan	6,905	14,529
Taney	5,809	13,586
Texas	6,484	15,740
Vernon	7,493	19,645
Warren	6,356	15,403
Washington	6,356	15,403
Wayne	6,757	15,565
Webster	5,809	13,586
Worth	7,841	14,166
Wright	5,809	13,586

## Montana

County	Employee-Only	Dependent, Family, etc.
Beaverhead	7,570	16,241
Big Horn	7,570	16,241
Blaine	7,570	16,241
Broadwater	6,661	17,066
Carbon	6,619	17,332
Carter	7,570	16,241
Cascade	6,661	17,066
Chouteau	6,661	17,066
Custer	7,570	16,241
Daniels	7,570	16,241
Dawson	7,570	16,241
Deer Lodge	6,661	17,066
Fallon	7,570	16,241
Fergus	7,570	16,241
Flathead	6,270	14,877
Gallatin	6,661	17,066
Garfield	7,570	16,241
Glacier	7,570	16,241
Golden Valley	7,570	16,241
Granite	7,570	16,241
Hill	7,570	16,241
Jefferson	6,661	17,066
Judith Basin	6,661	17,066
Lake	6,270	14,877
Lewis and Clark	6,661	17,066
Liberty	7,570	16,241
Lincoln	7,570	16,241
Madison	7,570	16,241
McCone	7,570	16,241
Meagher	7,570	16,241
Mineral	7,570	16,241
Missoula	6,270	14,877
Musselshell	6,619	17,332



Park	7,570	16,241
Petroleum	7,570	16,241
Phillips	7,570	16,241
Pondera	7,570	16,241
Powder River	7,570	16,241
Powell	7,570	16,241
Prairie	7,570	16,241
Ravalli	7,570	16,241
Richland	7,570	16,241
Roosevelt	7,570	16,241
Rosebud	7,570	16,241
Sanders	7,570	16,241
Sheridan	7,570	16,241
Silver Bow	6,661	17,066
Stillwater	6,619	17,332
Sweet Grass	6,619	17,332
Teton	6,661	17,066
Toole	7,570	16,241
Treasure	7,570	16,241
Valley	7,570	16,241
Wheatland	7,570	16,241
Wibaux	7,570	16,241
Yellowstone	6,619	17,332

## Nebraska

County	Employee-Only	Dependent, Family, etc.
Adams	6,394	17,384
Antelope	6,394	17,384
Arthur	7,758	20,172
Banner	7,758	20,172
Blaine	6,394	17,384
Boone	6,394	17,384
Box Butte	7,758	20,172
Boyd	6,394	17,384
Brown	7,758	20,172
Buffalo	6,394	17,384
Burt	6,135	16,793
Butler	6,394	17,384
Cass	6,135	16,793
Cedar	6,394	17,384
Chase	7,758	20,172
Cherry	7,758	20,172
Cheyenne	7,758	20,172
Clay	6,394	17,384
Colfax	6,394	17,384
Cuming	6,394	17,384
Custer	6,394	17,384
Dakota	6,394	17,384
Dawes	7,758	20,172
Dawson	6,394	17,384
Deuel	7,758	20,172
Dixon	6,394	17,384

Dodge	6,135	16,793
Douglas	6,135	16,793
Dundy	7,758	20,172
Fillmore	6,164	18,040
Franklin	6,394	17,384
Frontier	7,758	20,172
Furnas	6,394	17,384
Gage	6,164	18,040
Garden	7,758	20,172
Garfield	6,394	17,384
Gosper	6,394	17,384
Grant	7,758	20,172
Greeley	6,394	17,384
Hall	6,394	17,384
Hamilton	6,394	17,384
Harlan	6,394	17,384
Hayes	7,758	20,172
Hitchcock	7,758	20,172
Holt	6,394	17,384
Hooker	7,758	20,172
Howard	6,394	17,384
Jefferson	6,164	18,040
Johnson	6,164	18,040
Kearney	6,394	17,384
Keith	7,758	20,172
Keya Paha	6,394	17,384
Kimball	7,758	20,172
Knox	6,394	17,384
Lancaster	6,164	18,040
Lincoln	7,758	20,172
Logan	7,758	20,172
Loup	6,394	17,384
Madison	6,394	17,384
McPherson	7,758	20,172
Merrick	6,394	17,384
Morrill	7,758	20,172
Nance	6,394	17,384
Nemaha	6,164	18,040
Nuckolls	6,394	17,384
Otoe	6,164	18,040
Pawnee	6,164	18,040
Perkins	7,758	20,172
Phelps	6,394	17,384
Pierce	6,394	17,384
Platte	6,394	17,384
Polk	6,394	17,384
Red Willow	7,758	20,172
Richardson	6,164	18,040
Rock	6,394	17,384
Saline	6,164	18,040
Sarpy	6,135	16,793
Saunders	6,135	16,793
Scotts Bluff	7,758	20,172

Seward	6,164	18,040
Sheridan	7,758	20,172
Sherman	6,394	17,384
Sioux	7,758	20,172
Stanton	6,394	17,384
Thayer	6,164	18,040
Thomas	7,758	20,172
Thurston	6,135	16,793
Valley	6,394	17,384
Washington	6,135	16,793
Wayne	6,394	17,384
Webster	6,394	17,384
Wheeler	6,394	17,384
York	6,164	18,040

## Nevada

County	Employee-Only	Dependent, Family, etc.
Carson City	6,236	14,566
Churchill	7,586	17,920
Clark	6,048	15,166
Douglas	6,236	14,566
Elko	7,586	17,920
Esmeralda	7,586	17,920
Eureka	7,586	17,920
Humboldt	7,586	17,920
Lander	7,586	17,920
Lincoln	7,586	17,920
Lyon	6,236	14,566
Mineral	7,586	17,920
Nye	6,048	15,166
Pershing	7,586	17,920
Storey	6,236	14,566
Washoe	6,501	16,002
White Pine	7,586	17,920

## New Hampshire

County	Employee-Only	Dependent, Family, etc.
All	7,363	20,071

## New Jersey

County	Employee-Only	Dependent, Family, etc.
All	7,633	19,942

## New Mexico

County	Employee-Only	Dependent, Family, etc.
Bernalillo	6,433	18,699
Catron	7,055	21,288
Chaves	7,055	21,288
Cibola	7,055	21,288

Colfax	7,055	21,288
Curry	7,055	21,288
De Baca	7,055	21,288
Doña Ana	6,860	18,899
Eddy	7,055	21,288
Grant	7,055	21,288
Guadalupe	7,055	21,288
Harding	7,055	21,288
Hidalgo	7,055	21,288
Lea	7,055	21,288
Lincoln	7,055	21,288
Los Alamos	7,055	21,288
Luna	7,055	21,288
McKinley	7,055	21,288
Mora	7,055	21,288
Otero	7,055	21,288
Quay	7,055	21,288
Rio Arriba	7,055	21,288
Roosevelt	7,055	21,288
San Juan	6,980	18,909
San Miguel	7,055	21,288
Sandoval	6,433	18,699
Santa Fe	6,236	17,379
Sierra	7,055	21,288
Socorro	7,055	21,288
Taos	7,055	21,288
Torrance	6,433	18,699
Union	7,055	21,288
Valencia	6,433	18,699

### New York

County	Employee-Only	Dependent, Family, etc.
Albany	7,176	18,372
Allegany	6,166	16,730
Bronx	8,906	23,934
Broome	6,948	17,945
Cattaraugus	6,166	16,730
Cayuga	6,948	17,945
Chautauqua	6,166	16,730
Chemung	6,948	17,945
Chenango	7,403	18,429
Clinton	7,403	18,429
Columbia	7,176	18,372
Cortland	6,948	17,945
Delaware	7,528	17,916
Dutchess	7,528	17,916
Erie	6,166	16,730
Essex	7,403	18,429
Franklin	7,403	18,429
Fulton	7,176	18,372
Genesee	6,166	16,730
Greene	7,176	18,372

Hamilton	7,403	18,429
Herkimer	7,403	18,429
Jefferson	7,403	18,429
Kings	8,906	23,934
Lewis	7,403	18,429
Livingston	6,319	16,545
Madison	7,403	18,429
Monroe	6,319	16,545
Montgomery	7,176	18,372
Nassau	8,404	22,700
New York	8,906	23,934
Niagara	6,166	16,730
Oneida	7,403	18,429
Onondaga	6,948	17,945
Ontario	6,319	16,545
Orange	7,528	17,916
Orleans	6,166	16,730
Oswego	7,403	18,429
Otsego	7,403	18,429
Putnam	7,528	17,916
Queens	8,906	23,934
Rensselaer	7,176	18,372
Richmond	8,906	23,934
Rockland	8,906	23,934
Saratoga	7,176	18,372
Schenectady	7,176	18,372
Schoharie	7,176	18,372
Schuyler	6,948	17,945
Seneca	6,319	16,545
St. Lawrence	7,403	18,429
Steuben	6,948	17,945
Suffolk	8,404	22,700
Sullivan	7,528	17,916
Tioga	6,948	17,945
Tompkins	6,948	17,945
Ulster	7,528	17,916
Warren	7,176	18,372
Washington	7,176	18,372
Wayne	6,319	16,545
Westchester	8,906	23,934
Wyoming	6,166	16,730
Yates	6,319	16,545

### North Carolina

County	Employee-Only	Dependent, Family, etc.
Alamance	6,637	17,213
Alexander	6,529	17,541
Alleghany	7,674	20,799
Anson	6,886	18,379
Ashe	7,674	20,799
Avery	7,042	17,303
Beaufort	6,929	16,409

Bertie	7,967	20,483
Bladen	6,795	21,609
Brunswick	7,474	19,121
Buncombe	7,042	17,303
Burke	6,529	17,541
Cabarrus	6,886	18,379
Caldwell	6,529	17,541
Camden	7,967	20,483
Carteret	6,929	16,409
Caswell	6,637	17,213
Catawba	6,529	17,541
Chatham	6,637	17,213
Cherokee	7,042	17,303
Chowan	7,967	20,483
Clay	7,042	17,303
Cleveland	6,890	17,247
Columbus	7,474	19,121
Craven	6,929	16,409
Cumberland	6,795	21,609
Currituck	7,967	20,483
Dare	6,929	16,409
Davidson	6,942	18,798
Davie	6,942	18,798
Duplin	7,474	19,121
Durham	6,637	17,213
Edgecombe	6,986	23,007
Forsyth	6,942	18,798
Franklin	6,923	18,409
Gaston	6,890	17,247
Gates	7,967	20,483
Graham	7,042	17,303
Granville	6,291	16,330
Greene	6,986	23,007
Guilford	7,341	18,969
Halifax	7,967	20,483
Harnett	6,795	21,609
Haywood	7,042	17,303
Henderson	7,042	17,303
Hertford	7,967	20,483
Hoke	6,795	21,609
Hyde	6,929	16,409
Iredell	6,529	17,541
Jackson	7,042	17,303
Johnston	6,923	18,409
Jones	6,929	16,409
Lee	6,637	17,213
Lenoir	6,929	16,409
Lincoln	6,890	17,247
Macon	7,042	17,303
Madison	7,042	17,303
Martin	7,967	20,483
McDowell	7,042	17,303
Mecklenburg	6,886	18,379

Mitchell	7,042	17,303
Montgomery	7,086	15,810
Moore	7,086	15,810
Nash	6,986	23,007
New Hanover	7,474	19,121
Northampton	7,967	20,483
Onslow	7,474	19,121
Orange	6,637	17,213
Pamlico	6,929	16,409
Pasquotank	7,967	20,483
Pender	7,474	19,121
Perquimans	7,967	20,483
Person	6,637	17,213
Pitt	6,986	23,007
Polk	7,042	17,303
Randolph	7,341	18,969
Richmond	6,795	21,609
Robeson	6,795	21,609
Rockingham	7,341	18,969
Rowan	6,886	18,379
Rutherford	7,042	17,303
Sampson	6,795	21,609
Scotland	6,795	21,609
Stanly	6,886	18,379
Stokes	6,942	18,798
Surry	6,942	18,798
Swain	7,042	17,303
Transylvania	7,042	17,303
Tyrrell	6,929	16,409
Union	6,886	18,379
Vance	6,291	16,330
Wake	6,923	18,409
Warren	6,291	16,330
Washington	6,929	16,409
Watauga	7,674	20,799
Wayne	6,986	23,007
Wilkes	7,674	20,799
Wilson	6,986	23,007
Yadkin	6,942	18,798
Yancey	7,042	17,303

### North Dakota

County	Employee-Only	Dependent, Family, etc.
Adams	7,030	17,782
Barnes	7,030	17,782
Benson	7,030	17,782
Billings	7,030	17,782
Bottineau	7,030	17,782
Bowman	7,030	17,782
Burke	7,030	17,782
Burleigh	5,965	16,945
Cass	6,347	16,720

Cavalier	7,030	17,782
Dickey	7,030	17,782
Divide	7,030	17,782
Dunn	7,030	17,782
Eddy	7,030	17,782
Emmons	7,030	17,782
Foster	7,030	17,782
Golden Valley	7,030	17,782
Grand Forks	6,425	16,606
Grant	7,030	17,782
Griggs	7,030	17,782
Hettinger	7,030	17,782
Kidder	7,030	17,782
La Moure	7,030	17,782
Logan	7,030	17,782
McHenry	7,030	17,782
McIntosh	7,030	17,782
McKenzie	7,030	17,782
McLean	7,030	17,782
Mercer	7,030	17,782
Morton	5,965	16,945
Mountrail	7,030	17,782
Nelson	7,030	17,782
Oliver	7,030	17,782
Pembina	7,030	17,782
Pierce	7,030	17,782
Ramsey	7,030	17,782
Ransom	7,030	17,782
Renville	7,030	17,782
Richland	7,030	17,782
Rolette	7,030	17,782
Sargent	7,030	17,782
Sheridan	7,030	17,782
Sioux	7,030	17,782
Slope	7,030	17,782
Stark	7,030	17,782
Steele	7,030	17,782
Stutsman	7,030	17,782
Towner	7,030	17,782
Traill	7,030	17,782
Walsh	7,030	17,782
Ward	7,030	17,782
Wells	7,030	17,782
Williams	7,030	17,782

### Ohio

County	Employee-Only	Dependent, Family, etc.
Adams	7,363	17,732
Allen	7,480	17,852
Ashland	6,887	18,500
Ashtabula	7,530	19,965
Athens	6,280	17,138

Auglaize	7,480	17,852
Belmont	7,496	19,458
Brown	7,363	17,732
Butler	6,812	17,724
Carroll	7,521	18,388
Champaign	6,576	18,414
Clark	6,576	18,414
Clermont	7,363	17,732
Clinton	7,363	17,732
Columbiana	7,489	19,976
Coshocton	7,496	19,458
Crawford	7,128	18,124
Cuyahoga	7,530	19,965
Darke	6,576	18,414
Defiance	7,749	17,908
Delaware	6,996	20,049
Erie	7,709	18,253
Fairfield	6,996	20,049
Fayette	6,996	20,049
Franklin	6,996	20,049
Fulton	7,749	17,908
Gallia	8,906	21,506
Geauga	7,530	19,965
Greene	6,576	18,414
Guernsey	7,496	19,458
Hamilton	6,812	17,724
Hancock	7,480	17,852
Hardin	7,480	17,852
Harrison	7,496	19,458
Henry	7,749	17,908
Highland	7,363	17,732
Hocking	6,280	17,138
Holmes	5,810	15,865
Huron	7,709	18,253
Jackson	8,906	21,506
Jefferson	7,496	19,458
Knox	6,996	20,049
Lake	7,530	19,965
Lawrence	8,906	21,506
Licking	6,996	20,049
Logan	6,996	20,049
Lorain	7,530	19,965
Lucas	7,749	17,908
Madison	6,996	20,049
Mahoning	7,489	19,976
Marion	7,654	19,546
Medina	6,887	18,500
Meigs	6,280	17,138
Mercer	7,480	17,852
Miami	6,576	18,414
Monroe	7,496	19,458
Montgomery	6,576	18,414
Morgan	7,496	19,458

Morrow	7,654	19,546
Muskingum	7,496	19,458
Noble	7,496	19,458
Ottawa	7,709	18,253
Paulding	7,480	17,852
Perry	7,496	19,458
Pickaway	6,996	20,049
Pike	8,906	21,506
Portage	6,887	18,500
Preble	6,576	18,414
Putnam	7,480	17,852
Richland	7,128	18,124
Ross	8,906	21,506
Sandusky	7,709	18,253
Scioto	8,906	21,506
Seneca	7,709	18,253
Shelby	6,576	18,414
Stark	7,521	18,388
Summit	6,887	18,500
Trumbull	7,489	19,976
Tuscarawas	7,496	19,458
Union	6,996	20,049
Van Wert	7,480	17,852
Vinton	8,906	21,506
Warren	6,812	17,724
Washington	6,280	17,138
Wayne	5,810	15,865
Williams	7,749	17,908
Wood	7,749	17,908
Wyandot	7,709	18,253

### Oklahoma

County	Employee-Only	Dependent, Family, etc.
Adair	6,658	17,292
Alfalfa	6,658	17,292
Atoka	6,658	17,292
Beaver	6,658	17,292
Beckham	6,658	17,292
Blaine	6,658	17,292
Bryan	6,658	17,292
Caddo	6,658	17,292
Canadian	6,804	18,124
Carter	6,658	17,292
Cherokee	6,658	17,292
Choctaw	6,658	17,292
Cimarron	6,658	17,292
Cleveland	6,804	18,124
Coal	6,658	17,292
Comanche	6,619	16,097
Cotton	6,658	17,292
Craig	6,658	17,292
Creek	6,499	17,136

Custer	6,658	17,292
Delaware	6,658	17,292
Dewey	6,658	17,292
Ellis	6,658	17,292
Garfield	6,658	17,292
Garvin	6,658	17,292
Grady	6,804	18,124
Grant	6,658	17,292
Greer	6,658	17,292
Harmon	6,658	17,292
Harper	6,658	17,292
Haskell	6,658	17,292
Hughes	6,658	17,292
Jackson	6,658	17,292
Jefferson	6,658	17,292
Johnston	6,658	17,292
Kay	6,658	17,292
Kingfisher	6,658	17,292
Kiowa	6,658	17,292
Latimer	6,658	17,292
Le Flore	6,146	15,725
Lincoln	6,804	18,124
Logan	6,804	18,124
Love	6,658	17,292
Major	6,658	17,292
Marshall	6,658	17,292
Mayes	6,658	17,292
McClain	6,804	18,124
McCurtain	6,658	17,292
McIntosh	6,658	17,292
Murray	6,658	17,292
Muskogee	6,658	17,292
Noble	6,658	17,292
Nowata	6,658	17,292
Okfuskee	6,658	17,292
Oklahoma	6,804	18,124
Okmulgee	6,499	17,136
Osage	6,499	17,136
Ottawa	6,658	17,292
Pawnee	6,499	17,136
Payne	6,658	17,292
Pittsburg	6,658	17,292
Pontotoc	6,658	17,292
Pottawatomie	6,658	17,292
Pushmataha	6,658	17,292
Roger Mills	6,658	17,292
Rogers	6,499	17,136
Seminole	6,658	17,292
Sequoyah	6,146	15,725
Stephens	6,658	17,292
Texas	6,658	17,292
Tillman	6,658	17,292
Tulsa	6,499	17,136

Wagoner	6,499	17,136
Washington	6,658	17,292
Washita	6,658	17,292
Woods	6,658	17,292
Woodward	6,658	17,292

### Oregon

County	Employee-Only	Dependent, Family, etc.
Baker	6,873	14,604
Benton	6,171	19,683
Clackamas	6,401	17,765
Clatsop	7,722	17,625
Columbia	7,722	17,625
Coos	7,722	17,625
Crook	6,873	14,604
Curry	7,722	17,625
Deschutes	6,083	15,753
Douglas	6,534	16,310
Gilliam	6,873	14,604
Grant	6,873	14,604
Harney	6,873	14,604
Hood River	6,873	14,604
Jackson	6,534	16,310
Jefferson	6,873	14,604
Josephine	6,534	16,310
Klamath	6,083	15,753
Lake	6,083	15,753
Lane	6,171	19,683
Lincoln	7,722	17,625
Linn	6,171	19,683
Malheur	6,873	14,604
Marion	6,316	16,282
Morrow	6,873	14,604
Multnomah	6,401	17,765
Polk	6,316	16,282
Sherman	6,873	14,604
Tillamook	7,722	17,625
Umatilla	6,873	14,604
Union	6,873	14,604
Wallowa	6,873	14,604
Wasco	6,873	14,604
Washington	6,401	17,765
Wheeler	6,873	14,604
Yamhill	6,401	17,765

### Pennsylvania

County	Employee-Only	Dependent, Family, etc.
Adams	6,715	19,207
Allegheny	6,766	18,256
Armstrong	6,766	18,256
Beaver	6,766	18,256

Bedford	6,932	16,622
Berks	6,715	19,207
Blair	6,932	16,622
Bradford	7,282	18,425
Bucks	7,839	20,634
Butler	6,766	18,256
Cambria	6,932	16,622
Cameron	6,783	18,860
Carbon	7,282	18,425
Centre	7,272	20,049
Chester	7,839	20,634
Clarion	5,642	14,495
Clearfield	6,932	16,622
Clinton	7,282	18,425
Columbia	7,272	20,049
Crawford	5,642	14,495
Cumberland	6,997	18,746
Dauphin	6,997	18,746
Delaware	7,839	20,634
Elk	6,783	18,860
Erie	5,642	14,495
Fayette	6,766	18,256
Forest	5,642	14,495
Franklin	6,997	18,746
Fulton	6,997	18,746
Greene	6,766	18,256
Huntingdon	6,932	16,622
Indiana	6,766	18,256
Jefferson	6,932	16,622
Juniata	6,997	18,746
Lackawanna	7,282	18,425
Lancaster	6,715	19,207
Lawrence	6,766	18,256
Lebanon	6,997	18,746
Lehigh	7,272	20,049
Luzerne	7,282	18,425
Lycoming	7,282	18,425
McKean	5,642	14,495
Mercer	5,642	14,495
Mifflin	7,272	20,049
Monroe	7,282	18,425
Montgomery	7,839	20,634
Montour	7,272	20,049
Northampton	7,272	20,049
Northumberland	7,272	20,049
Perry	6,997	18,746
Philadelphia	7,839	20,634
Pike	7,282	18,425
Potter	6,783	18,860
Schuylkill	7,272	20,049
Snyder	7,272	20,049
Somerset	6,932	16,622
Sullivan	7,282	18,425

Susquehanna	7,282	18,425
Tioga	7,282	18,425
Union	7,272	20,049
Venango	5,642	14,495
Warren	5,642	14,495
Washington	6,766	18,256
Wayne	7,282	18,425
Westmoreland	6,766	18,256
Wyoming	7,282	18,425
York	6,715	19,207

### Rhode Island

County	Employee-Only	Dependent, Family, etc.
All	7,217	20,932

### South Carolina

County	Employee-Only	Dependent, Family, etc.
Abbeville	6,937	19,410
Aiken	6,117	15,486
Allendale	6,207	17,949
Anderson	7,072	20,897
Bamberg	5,453	17,247
Barnwell	5,417	16,487
Beaufort	6,876	18,316
Berkeley	6,494	19,824
Calhoun	5,641	17,189
Charleston	6,104	18,227
Cherokee	5,861	17,324
Chester	6,690	18,238
Chesterfield	6,121	18,019
Clarendon	5,288	17,991
Colleton	6,048	17,293
Darlington	7,418	18,649
Dillon	6,435	17,750
Dorchester	7,056	16,956
Edgefield	5,360	16,787
Fairfield	6,380	17,952
Florence	6,547	19,833
Georgetown	6,771	17,131
Greenville	6,183	17,603
Greenwood	5,526	17,333
Hampton	6,829	17,951
Horry	6,623	16,592
Jasper	6,165	16,990
Kershaw	7,411	19,413
Lancaster	6,894	18,137
Laurens	6,269	17,346
Lee	6,062	17,480
Lexington	6,284	19,137
Marion	7,353	19,620
Marlboro	6,555	18,442

McCormick	7,551	19,332
Newberry	7,334	18,941
Oconee	7,338	19,082
Orangeburg	6,893	20,724
Pickens	6,171	17,325
Richland	6,053	19,418
Saluda	7,316	18,880
Spartanburg	5,619	17,328
Sumter	6,464	17,932
Union	5,364	16,730
Williamsburg	6,083	18,433
York	6,594	18,408

### South Dakota

County	Employee-Only	Dependent, Family, etc.
Aurora	7,363	18,022
Beadle	6,873	17,863
Bennett	7,063	17,039
Bon Homme	7,363	18,022
Brookings	6,873	17,863
Brown	6,873	17,863
Brule	7,363	18,022
Buffalo	7,363	18,022
Butte	7,063	17,039
Campbell	6,873	17,863
Charles Mix	7,363	18,022
Clark	6,873	17,863
Clay	6,866	18,090
Codington	6,873	17,863
Corson	7,063	17,039
Custer	7,063	17,039
Davison	7,363	18,022
Day	6,873	17,863
Deuel	6,873	17,863
Dewey	7,063	17,039
Douglas	7,363	18,022
Edmunds	6,873	17,863
Fall River	7,063	17,039
Faulk	6,873	17,863
Grant	6,873	17,863
Gregory	7,063	17,039
Haakon	7,063	17,039
Hamiin	6,873	17,863
Hand	7,363	18,022
Hanson	7,363	18,022
Harding	7,063	17,039
Hughes	7,363	18,022
Hutchinson	7,363	18,022
Hyde	7,363	18,022
Jackson	7,063	17,039
Jerauld	7,363	18,022
Jones	7,063	17,039



Kingsbury	6,873	17,863
Lake	6,866	18,090
Lawrence	7,063	17,039
Lincoln	6,866	18,090
Lyman	7,063	17,039
Marshall	6,873	17,863
McCook	6,866	18,090
McPherson	6,873	17,863
Meade	7,063	17,039
Mellette	7,063	17,039
Miner	7,363	18,022
Minnehaha	6,866	18,090
Moody	6,866	18,090
Pennington	7,063	17,039
Perkins	7,063	17,039
Potter	6,873	17,863
Roberts	6,873	17,863
Sanborn	7,363	18,022
Shannon	7,063	17,039
Spink	6,873	17,863
Stanley	7,063	17,039
Sully	7,363	18,022
Todd	7,063	17,039
Tripp	7,063	17,039
Turner	6,866	18,090
Union	6,866	18,090
Walworth	6,873	17,863
Yankton	7,363	18,022
Ziebach	7,063	17,039

### Tennessee

County	Employee-Only	Dependent, Family, etc.
Anderson	5,804	14,377
Bedford	6,267	13,285
Benton	5,558	16,951
Bledsoe	6,332	14,847
Blount	5,804	14,377
Bradley	6,332	14,847
Campbell	5,804	14,377
Cannon	5,699	13,495
Carroll	5,558	16,951
Carter	5,820	16,416
Cheatham	6,104	15,116
Chester	5,558	16,951
Claiborne	5,804	14,377
Clay	5,699	13,495
Cocke	5,804	14,377
Coffee	6,267	13,285
Crockett	5,558	16,951
Cumberland	5,699	13,495
Davidson	6,104	15,116
Decatur	5,558	16,951

DeKalb	5,699	13,495
Dickson	6,267	13,285
Dyer	5,558	16,951
Fayette	6,135	14,745
Fentress	5,699	13,495
Franklin	6,332	14,847
Gibson	5,558	16,951
Giles	6,267	13,285
Grainger	5,804	14,377
Greene	5,820	16,416
Grundy	6,332	14,847
Hamblen	5,804	14,377
Hamilton	6,332	14,847
Hancock	5,820	16,416
Hardeman	5,558	16,951
Hardin	5,558	16,951
Hawkins	5,820	16,416
Haywood	6,135	14,745
Henderson	5,558	16,951
Henry	5,558	16,951
Hickman	6,267	13,285
Houston	6,267	13,285
Humphreys	6,267	13,285
Jackson	5,699	13,495
Jefferson	5,804	14,377
Johnson	5,820	16,416
Knox	5,804	14,377
Lake	5,558	16,951
Lauderdale	6,135	14,745
Lawrence	6,267	13,285
Lewis	6,267	13,285
Lincoln	6,267	13,285
Loudon	5,804	14,377
Macon	5,699	13,495
Madison	5,558	16,951
Marion	6,332	14,847
Marshall	6,267	13,285
Maur	6,267	13,285
McMinn	6,332	14,847
McNairy	5,558	16,951
Meigs	6,332	14,847
Monroe	5,804	14,377
Montgomery	6,104	15,116
Moore	6,267	13,285
Morgan	5,804	14,377
Obion	5,558	16,951
Overton	5,699	13,495
Perry	6,267	13,285
Pickett	5,699	13,495
Polk	6,332	14,847
Putnam	5,699	13,495
Rhea	6,332	14,847
Roane	5,804	14,377

Robertson	6,104	15,116
Rutherford	6,104	15,116
Scott	5,804	14,377
Sequatchie	6,332	14,847
Sevier	5,804	14,377
Shelby	6,135	14,745
Smith	5,699	13,495
Stewart	6,267	13,285
Sullivan	5,820	16,416
Sumner	6,104	15,116
Tipton	6,135	14,745
Trousdale	6,104	15,116
Unicoi	5,820	16,416
Union	5,804	14,377
Van Buren	5,699	13,495
Warren	5,699	13,495
Washington	5,820	16,416
Wayne	6,267	13,285
Weakley	5,558	16,951
White	5,699	13,495
Williamson	6,104	15,116
Wilson	6,104	15,116

### Texas

County	Employee-Only	Dependent, Family, etc.
Anderson	7,421	16,878
Andrews	7,421	16,878
Angelina	7,421	16,878
Aransas	5,649	16,677
Archer	8,349	17,499
Armstrong	8,391	17,951
Atascosa	6,176	15,625
Austin	6,665	19,326
Bailey	7,421	16,878
Bandera	6,176	15,625
Bastrop	6,060	17,654
Baylor	7,421	16,878
Bee	7,421	16,878
Bell	7,339	16,416
Bexar	6,176	15,625
Blanco	7,421	16,878
Borden	7,421	16,878
Bosque	7,421	16,878
Bowie	5,721	15,050
Brazoria	6,665	19,326
Brazos	5,625	16,027
Brewster	7,421	16,878
Briscoe	7,421	16,878
Brooks	7,421	16,878
Brown	7,421	16,878
Burleson	5,625	16,027
Burnet	7,421	16,878

Caldwell	6,060	17,654
Calhoun	5,880	16,229
Callahan	7,233	16,919
Cameron	6,716	12,721
Camp	7,421	16,878
Carson	8,391	17,951
Cass	7,421	16,878
Castro	7,421	16,878
Chambers	6,665	19,326
Cherokee	7,421	16,878
Childress	7,421	16,878
Clay	8,349	17,499
Cochran	7,421	16,878
Coke	7,421	16,878
Coleman	7,421	16,878
Collin	6,678	17,977
Collingsworth	7,421	16,878
Colorado	7,421	16,878
Comal	6,176	15,625
Comanche	7,421	16,878
Concho	7,421	16,878
Cooke	7,421	16,878
Coryell	7,339	16,416
Cottle	7,421	16,878
Crane	7,421	16,878
Crockett	7,421	16,878
Crosby	5,362	15,400
Culberson	7,421	16,878
Dallam	7,421	16,878
Dallas	6,678	17,977
Dawson	7,421	16,878
Deaf Smith	7,421	16,878
Delta	6,678	17,977
Denton	6,678	17,977
DeWitt	7,421	16,878
Dickens	7,421	16,878
Dimmit	7,421	16,878
Donley	7,421	16,878
Duval	7,421	16,878
Eastland	7,421	16,878
Ector	8,055	18,635
Edwards	7,421	16,878
El Paso	6,912	16,149
Ellis	6,678	17,977
Erath	7,421	16,878
Falls	7,421	16,878
Fannin	7,421	16,878
Fayette	7,421	16,878
Fisher	7,421	16,878
Floyd	7,421	16,878
Foard	7,421	16,878
Fort Bend	6,665	19,326
Franklin	7,421	16,878

Freestone	7,421	16,878
Frio	7,421	16,878
Gaines	7,421	16,878
Galveston	6,665	19,326
Garza	7,421	16,878
Gillespie	7,421	16,878
Glasscock	7,421	16,878
Goliad	5,880	16,229
Gonzales	7,421	16,878
Gray	7,421	16,878
Grayson	7,707	16,495
Gregg	6,073	19,283
Grimes	7,421	16,878
Guadalupe	6,176	15,625
Hale	7,421	16,878
Hall	7,421	16,878
Hamilton	7,421	16,878
Hansford	7,421	16,878
Hardeman	7,421	16,878
Hardin	7,483	18,982
Harris	6,665	19,326
Harrison	7,421	16,878
Hartley	7,421	16,878
Haskell	7,421	16,878
Hays	6,060	17,654
Hemphill	7,421	16,878
Henderson	7,421	16,878
Hidalgo	6,218	15,753
Hill	7,421	16,878
Hockley	7,421	16,878
Hood	7,421	16,878
Hopkins	7,421	16,878
Houston	7,421	16,878
Howard	7,421	16,878
Hudspeth	7,421	16,878
Hunt	6,678	17,977
Hutchinson	7,421	16,878
Irion	5,851	14,701
Jack	7,421	16,878
Jackson	7,421	16,878
Jasper	7,421	16,878
Jeff Davis	7,421	16,878
Jefferson	7,483	18,982
Jim Hogg	7,421	16,878
Jim Wells	7,421	16,878
Johnson	6,678	17,977
Jones	7,233	16,919
Karnes	7,421	16,878
Kaufman	6,678	17,977
Kendall	6,176	15,625
Kenedy	7,421	16,878
Kent	7,421	16,878
Kerr	7,421	16,878

Kimble	7,421	16,878
King	7,421	16,878
Kinney	7,421	16,878
Kleberg	7,421	16,878
Knox	7,421	16,878
Lamar	7,421	16,878
Lamb	7,421	16,878
Lampasas	7,339	16,416
LaSalle	7,421	16,878
Lavaca	7,421	16,878
Lee	7,421	16,878
Leon	7,421	16,878
Liberty	6,665	19,326
Limestone	7,421	16,878
Lipscomb	7,421	16,878
Live Oak	7,421	16,878
Llano	7,421	16,878
Loving	7,421	16,878
Lubbock	5,362	15,400
Lynn	7,421	16,878
Madison	7,421	16,878
Marion	7,421	16,878
Martin	7,421	16,878
Mason	7,421	16,878
Matagorda	7,421	16,878
Maverick	7,421	16,878
McCulloch	7,421	16,878
McLennan	5,103	14,214
McMullen	7,421	16,878
Medina	6,176	15,625
Menard	7,421	16,878
Midland	6,019	14,864
Milam	7,421	16,878
Mills	7,421	16,878
Mitchell	7,421	16,878
Montague	7,421	16,878
Montgomery	6,665	19,326
Moore	7,421	16,878
Morris	7,421	16,878
Motley	7,421	16,878
Nacogdoches	7,421	16,878
Navarro	7,421	16,878
Newton	7,421	16,878
Nolan	7,421	16,878
Nueces	5,649	16,677
Ochiltree	7,421	16,878
Oldham	7,421	16,878
Orange	7,483	18,982
Palo Pinto	7,421	16,878
Panola	7,421	16,878
Parker	6,678	17,977
Parmer	7,421	16,878
Pecos	7,421	16,878

Polk	7,421	16,878
Potter	8,391	17,951
Presidio	7,421	16,878
Rains	7,421	16,878
Randall	8,391	17,951
Reagan	7,421	16,878
Real	7,421	16,878
Red River	7,421	16,878
Reeves	7,421	16,878
Refugio	7,421	16,878
Roberts	7,421	16,878
Robertson	5,625	16,027
Rockwall	6,678	17,977
Runnels	7,421	16,878
Rusk	6,073	19,283
Sabine	7,421	16,878
San Augustine	7,421	16,878
San Jacinto	6,665	19,326
San Patricio	5,649	16,677
San Saba	7,421	16,878
Schleicher	7,421	16,878
Scurry	7,421	16,878
Shackelford	7,421	16,878
Shelby	7,421	16,878
Sherman	7,421	16,878
Smith	6,387	19,926
Somervell	7,421	16,878
Starr	7,421	16,878
Stephens	7,421	16,878
Sterling	7,421	16,878
Stonewall	7,421	16,878
Sutton	7,421	16,878
Swisher	7,421	16,878
Tarrant	6,678	17,977
Taylor	7,233	16,919
Terrell	7,421	16,878
Terry	7,421	16,878
Throckmorton	7,421	16,878
Titus	7,421	16,878
Tom Green	5,851	14,701
Travis	6,060	17,654
Trinity	7,421	16,878
Tyler	7,421	16,878
Upshur	6,073	19,283
Upton	7,421	16,878
Uvalde	7,421	16,878
Val Verde	7,421	16,878
Van Zandt	7,421	16,878
Victoria	5,880	16,229
Walker	7,421	16,878
Waller	6,665	19,326
Ward	7,421	16,878
Washington	7,421	16,878

Webb	6,829	18,329
Wharton	7,421	16,878
Wheeler	7,421	16,878
Wichita	8,349	17,499
Wilbarger	7,421	16,878
Willacy	7,421	16,878
Williamson	6,060	17,654
Wilson	6,176	15,625
Winkler	7,421	16,878
Wise	6,678	17,977
Wood	7,421	16,878
Yoakum	7,421	16,878
Young	7,421	16,878
Zapata	7,421	16,878
Zavala	7,421	16,878

### Utah

County	Employee-Only	Dependent, Family, etc.
Beaver	6,852	19,272
Box Elder	6,057	16,370
Cache	6,974	18,509
Carbon	6,852	19,272
Daggett	6,852	19,272
Davis	5,884	17,953
Duchesne	6,852	19,272
Emery	6,852	19,272
Garfield	6,852	19,272
Grand	6,852	19,272
Iron	7,759	16,705
Juab	6,852	19,272
Kane	6,852	19,272
Millard	6,852	19,272
Morgan	6,057	16,370
Piute	6,852	19,272
Rich	6,974	18,509
Salt Lake	5,884	17,953
San Juan	6,852	19,272
Sanpete	6,852	19,272
Sevier	6,852	19,272
Summit	5,884	17,953
Tooele	5,884	17,953
Uintah	6,852	19,272
Utah	5,501	17,140
Wasatch	5,884	17,953
Washington	7,759	16,705
Wayne	6,852	19,272
Weber	6,057	16,370

### Vermont

County	Employee-Only	Dependent, Family, etc.
All	6,408	18,237

### Virginia

County	Employee-Only	Dependent, Family, etc.
Accomack	6,032	15,759
Albemarle	5,562	16,255
Alexandria City	6,924	19,755
Alleghany	6,032	15,759
Amelia	6,243	17,420
Amherst	6,132	16,421
Appomattox	6,132	16,421
Arlington	6,924	19,755
Augusta	6,032	15,759
Bath	6,032	15,759
Bedford	6,132	16,421
Bedford City	6,132	16,421
Bland	6,032	15,759
Botetourt	6,388	17,326
Bristol City	7,233	14,350
Brunswick	6,032	15,759
Buchanan	6,032	15,759
Buckingham	6,032	15,759
Buena Vista City	6,032	15,759
Campbell	6,132	16,421
Caroline	6,243	17,420
Carroll	6,032	15,759
Charles City	6,243	17,420
Charlotte	6,032	15,759
Charlottesville City	5,562	16,255
Chesapeake City	6,959	17,050
Chesterfield	6,243	17,420
Clarke	6,924	19,755
Colonial Heights City	6,243	17,420
Covington City	6,032	15,759
Craig	6,388	17,326
Culpeper	6,032	15,759
Cumberland	6,243	17,420
Danville City	7,903	16,755
Dickenson	6,032	15,759
Dinwiddie	6,243	17,420
Emporia City	6,032	15,759
Essex	6,032	15,759
Fairfax	6,924	19,755
Fairfax City	6,924	19,755
Falls Church City	6,924	19,755
Fauquier	6,924	19,755
Floyd	6,032	15,759
Fluvanna	5,562	16,255
Franklin	6,388	17,326
Franklin City	6,032	15,759
Frederick	5,932	15,188
Fredericksburg City	6,924	19,755
Galax City	6,032	15,759
Giles	6,160	16,170

Gloucester	6,959	17,050
Goochland	6,243	17,420
Grayson	6,032	15,759
Greene	5,562	16,255
Greensville	6,032	15,759
Halifax	6,032	15,759
Hampton City	6,959	17,050
Hanover	6,243	17,420
Harrisonburg City	5,504	17,255
Henrico	6,243	17,420
Henry	6,032	15,759
Highland	6,032	15,759
Hopewell City	6,243	17,420
Isle of Wight	6,959	17,050
James City	6,959	17,050
King and Queen	6,243	17,420
King George	6,032	15,759
King William	6,243	17,420
Lancaster	6,032	15,759
Lee	6,032	15,759
Lexington City	6,032	15,759
Loudoun	6,924	19,755
Louisa	6,243	17,420
Lunenburg	6,032	15,759
Lynchburg City	6,132	16,421
Madison	6,032	15,759
Manassas City	6,924	19,755
Manassas Park City	6,924	19,755
Martinsville City	6,032	15,759
Mathews	6,959	17,050
Mecklenburg	6,032	15,759
Middlesex	6,032	15,759
Montgomery	6,160	16,170
Nelson	5,562	16,255
New Kent	6,243	17,420
Newport News City	6,959	17,050
Norfolk City	6,959	17,050
Northampton	6,032	15,759
Northumberland	6,032	15,759
Norton City	6,032	15,759
Nottoway	6,032	15,759
Orange	6,032	15,759
Page	6,032	15,759
Patrick	6,032	15,759
Petersburg City	6,243	17,420
Pittsylvania	7,903	16,755
Poquoson	6,959	17,050
Portsmouth City	6,959	17,050
Powhatan	6,243	17,420
Prince Edward	6,032	15,759
Prince George	6,243	17,420
Prince William	6,924	19,755
Pulaski	6,160	16,170

Radford City	6,160	16,170
Rappahannock	6,032	15,759
Richmond	6,032	15,759
Richmond City	6,243	17,420
Roanoke	6,388	17,326
Roanoke City	6,388	17,326
Rockbridge	6,032	15,759
Rockingham	5,504	17,255
Russell	6,032	15,759
Salem City	6,388	17,326
Scott	7,233	14,350
Shenandoah	6,032	15,759
Smyth	6,032	15,759
Southampton	6,032	15,759
Spotsylvania	6,924	19,755
Stafford	6,924	19,755
Staunton City	6,032	15,759
Suffolk City	6,959	17,050
Surry	6,959	17,050
Sussex	6,243	17,420
Tazewell	6,032	15,759
Virginia Beach City	6,959	17,050
Warren	6,924	19,755
Washington	7,233	14,350
Waynesboro City	6,032	15,759
Westmoreland	6,032	15,759
Williamsburg City	6,959	17,050
Winchester City	5,932	15,188
Wise	6,032	15,759
Wythe	6,032	15,759
York	6,959	17,050

### Washington

County	Employee-Only	Dependent, Family, etc.
Adams	6,107	17,674
Asotin	6,107	17,674
Benton	6,107	17,674
Chelan	6,107	17,674
Clallam	6,527	18,082
Clark	6,381	17,857
Columbia	6,107	17,674
Cowlitz	6,527	18,082
Douglas	6,107	17,674
Ferry	5,603	14,976
Franklin	6,107	17,674
Garfield	6,107	17,674
Grant	6,107	17,674
Grays Harbor	6,527	18,082
Island	6,527	18,082
Jefferson	6,527	18,082
King	6,470	19,547
Kitsap	6,527	18,082

Kittitas	6,107	17,674
Klickitat	6,381	17,857
Lewis	6,527	18,082
Lincoln	5,603	14,976
Mason	6,527	18,082
Okanogan	6,107	17,674
Pacific	6,527	18,082
Pend Oreille	5,603	14,976
Pierce	6,527	18,082
San Juan	6,527	18,082
Skagit	6,527	18,082
Skamania	6,381	17,857
Snohomish	6,527	18,082
Spokane	5,603	14,976
Stevens	5,603	14,976
Thurston	6,527	18,082
Wahkiakum	6,527	18,082
Walla Walla	6,107	17,674
Whatcom	6,527	18,082
Whitman	6,107	17,674
Yakima	6,107	17,674

### West Virginia

County	Employee-Only	Dependent, Family, etc.
Barbour	7,346	17,065
Berkeley	6,272	17,901
Boone	6,925	20,937
Braxton	7,267	20,797
Brooke	6,313	18,119
Cabell	6,855	18,411
Calhoun	7,267	20,797
Clay	7,267	20,797
Doddridge	6,706	17,518
Fayette	7,267	20,797
Gilmer	6,706	17,518
Grant	6,607	17,760
Greenbrier	7,267	20,797
Hampshire	6,607	17,760
Hancock	6,313	18,119
Hardy	6,607	17,760
Harrison	7,346	17,065
Jackson	8,485	17,578
Jefferson	6,272	17,901
Kanawha	7,292	18,469
Lewis	6,706	17,518
Lincoln	6,925	20,937
Logan	6,925	20,937
Marion	6,706	17,518
Marshall	6,313	18,119
Mason	6,855	18,411
McDowell	6,925	20,937
Mercer	7,158	20,108

Mineral	6,607	17,760
Mingo	6,925	20,937
Monongalia	6,706	17,518
Monroe	7,158	20,108
Morgan	6,607	17,760
Nicholas	7,267	20,797
Ohio	6,313	18,119
Pendleton	6,607	17,760
Pleasants	8,485	17,578
Pocahontas	7,346	17,065
Preston	7,346	17,065
Putnam	6,855	18,411
Raleigh	7,158	20,108
Randolph	7,346	17,065
Ritchie	8,485	17,578
Roane	7,267	20,797
Summers	7,158	20,108
Taylor	7,346	17,065
Tucker	7,346	17,065
Tyler	8,485	17,578
Upshur	7,346	17,065
Wayne	6,855	18,411
Webster	7,346	17,065
Wetzel	6,706	17,518
Wirt	8,485	17,578
Wood	8,485	17,578
Wyoming	6,925	20,937

### Wisconsin

County	Employee-Only	Dependent, Family, etc.
Adams	5,897	19,105
Ashland	6,793	21,126
Barron	7,523	17,880
Bayfield	6,793	21,126
Brown	6,091	19,098
Buffalo	6,922	19,611
Burnett	6,793	21,126
Calumet	6,352	18,113
Chippewa	8,268	20,922
Clark	7,523	17,880
Columbia	6,433	22,185
Crawford	7,805	20,925
Dane	6,570	19,001

Dodge	6,352	18,113
Door	6,091	19,098
Douglas	6,793	21,126
Dunn	8,268	20,922
Eau Claire	8,268	20,922
Florence	6,621	17,777
Fond du Lac	6,352	18,113
Forest	6,621	17,777
Grant	7,805	20,925
Green	6,433	22,185
Green Lake	5,897	19,105
Iowa	7,805	20,925
Iron	6,621	17,777
Jackson	6,922	19,611
Jefferson	6,433	22,185
Juneau	5,897	19,105
Kenosha	6,697	19,952
Kewaunee	6,091	19,098
La Crosse	6,922	19,611
Lafayette	7,805	20,925
Langlade	6,621	17,777
Lincoln	7,346	18,200
Manitowoc	6,091	19,098
Marathon	7,346	18,200
Marinette	6,091	19,098
Marquette	5,897	19,105
Menomonee	6,091	19,098
Milwaukee	6,873	20,370
Monroe	6,922	19,611
Oconto	6,091	19,098
Oneida	6,621	17,777
Outagamie	6,352	18,113
Ozaukee	6,775	18,407
Pepin	8,268	20,922
Pierce	7,312	16,612
Polk	7,312	16,612
Portage	7,346	18,200
Price	7,523	17,880
Racine	6,697	19,952
Richland	5,897	19,105
Rock	6,433	22,185
Rusk	7,523	17,880
Sauk	5,897	19,105

Sawyer	6,793	21,126
Shawano	6,091	19,098
Sheboygan	6,352	18,113
St. Croix	7,312	16,612
Taylor	7,523	17,880
Trempealeau	6,922	19,611
Vernon	7,805	20,925
Vilas	6,621	17,777
Walworth	6,433	22,185
Washburn	6,793	21,126
Washington	6,775	18,407
Waukesha	6,775	18,407
Waupaca	6,352	18,113
Waushara	6,352	18,113
Winnebago	6,352	18,113
Wood	7,346	18,200

### Wyoming

County	Employee-Only	Dependent, Family, etc.
Albany	7,988	20,787
Big Horn	7,988	20,787
Campbell	7,988	20,787
Carbon	7,988	20,787
Converse	7,988	20,787
Crook	7,988	20,787
Fremont	7,988	20,787
Goshen	7,988	20,787
Hot Springs	7,988	20,787
Johnson	7,988	20,787
Laramie	7,803	20,476
Lincoln	7,988	20,787
Natrona	7,514	20,850
Niobrara	7,988	20,787
Park	7,988	20,787
Platte	7,988	20,787
Sheridan	7,988	20,787
Sublette	7,988	20,787
Sweetwater	7,988	20,787
Teton	7,988	20,787
Uinta	7,988	20,787
Washakie	7,988	20,787
Weston	7,988	20,787