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Instructions for Form 8941

Credit for Small Employer Health Insurance Premiums

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

Future Developments

For the latest information about developments related to Form 8941 and its instructions, such as legislation enacted after they were published, go to IRS.gov/Form8941.

What's New

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

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.

TIP For information about insurance plans offered through a SHOP Marketplace, visit 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 are an eligible small employer for the tax year if you meet the following three requirements.

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

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

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

2. You had fewer than 25 full-time equivalent employees (FTEs) for the tax year. You may be able to meet this requirement even if you had 25 or more employees. For details, see Worksheets 1 and 2.



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

3. You paid average annual wages for the tax year of less than \$53,000 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 \$53,000.

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

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

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



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

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

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

Credit Period

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

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

Employer Premiums Paid

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

State premium subsidy or tax credit. If you are entitled to a state tax credit or a state premium subsidy paid directly to you for premiums you paid, 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 have paid \$3,120 ($\60×52) for an employee who was enrolled for the entire tax year. You would have paid \$600 ($\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 Wisconsin, see the [Line A](#) instructions, later. If this exception applies, health insurance coverage means coverage as defined under *Health Insurance Coverage* in the 2013 Instructions for Form 8941.



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



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

Qualifying Arrangement

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

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

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

Wellness program. If a plan of an employer provides a wellness program, for purposes of meeting the uniform percentage requirement any additional amount of the employer contribution attributable to an employee's participation in the wellness program over the employer contribution with respect to an employee that doesn't participate in the wellness program is not taken into account in calculating the uniform percentage requirement, whether the difference is due to a discount for participation or a surcharge for nonparticipation. The employer contribution for employees who don't participate in the wellness program must be at least 50% of the premium (including any premium surcharge for nonparticipation). However, for purposes of figuring the credit, the employer contributions are taken into account, including those contributions attributable to an employee's participation in a wellness program.

Tobacco surcharge. Any additional amount you or your employee pay to cover a tobacco surcharge isn't taken into account in figuring the uniform percentage

requirement. Amounts you or your employee pay to cover a tobacco surcharge aren't considered premiums paid for health insurance coverage when figuring this credit.

Dependent coverage. Premiums you pay for dependent coverage aren't subject to the uniform percentage requirement. You 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 have paid toward employee-only coverage for each employee (if any) enrolled in family coverage.
- A uniform amount that is no less than the amount you would have paid toward employee-only coverage for each employee (if any) enrolled in any other tier of coverage (figured separately for each tier).

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

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

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

- A uniform percentage (not less than 50%) for each employee enrolled in employee-only coverage as discussed under *Arrangements with list billing and only employee-only coverage* above.
- A uniform amount that is either equal to the amount you would have paid toward employee-only coverage (as discussed above), a uniform percentage (not less than 50%) of the premium charged, or a uniform percentage (not less than 50%) of your employer-computed

composite rate (defined below) for your family coverage, for each employee (if any) enrolled in family coverage.

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

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

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

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

State Premium Subsidy and Tax Credit Limitation

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

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

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

Payroll Tax Limitation for Tax-Exempt Eligible Small Employers

The credit for tax-exempt eligible small employers can't exceed the amount of certain payroll taxes. For tax years

beginning in 2017, 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 2017.
- Medicare taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2017.
- Medicare taxes the tax-exempt employer was required to pay for calendar year 2017.

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 are filing it for a partnership, S corporation, cooperative, estate, trust, or tax-exempt eligible small employer that received from another entity a credit that must be reported on line 15. For more information, see the instructions for line 15.

Waiver for Hawaii. Hawaii has received a 5-year State Innovation Waiver under section 1332 of the Affordable Care Act. Employers in Hawaii cannot participate in the SHOP Marketplace or claim the credit for insurance premiums paid for health plan years beginning after 2016. However, certain employers with a 2016 health plan year that continues into 2017 can claim the credit for part of their tax year beginning in 2017. For more information on the waiver, visit CMS.gov.

Exception for certain employers in Wisconsin. For calendar year 2016, SHOP Marketplaces in certain counties of Wisconsin did not have qualified health plans available for employers to offer to employees. Transition relief allows employers with a principal business address in the counties listed below to claim the credit for their tax year beginning in 2016. Certain employers with a 2016 health plan year that continues into 2017 can claim the credit for part of their tax year beginning in 2017. For details, see Notice 2016-75, 2016-51 I.R.B. 832, available at IRS.gov/IRB/2016-51_IRB/ar12.html.

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

Line C

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

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

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

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

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

Column (a), Individuals Considered Employees

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

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

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

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

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

Column (c), Employee Wages Paid



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

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

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

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

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

1. Enter the total employee hours of service from Worksheet 1, column (b)	1.	_____
2. Hours of service per FTE	2.	2,080
3. Full-time equivalent employees. Divide line 1 by line 2. If the result is not a whole number (0, 1, 2, etc.), generally round the result down 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 \$53,000 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. Average annual wages. Divide line 1 by line 2. If the result is not a multiple of \$1,000 (\$1,000, \$2,000, \$3,000, etc.), round the result down 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.			
Totals:			

Column (a), Enrolled Individuals Considered Employees

Enter the name or other identifying information for each individual listed in column (a) of Worksheet 1 who was enrolled in health insurance coverage you provided to employees during the tax year under a qualifying arrangement. For details, see [Health Insurance Coverage](#) and [Qualifying Arrangement](#), earlier.

Column (b), Employer Premiums Paid

Enter the total employer premiums paid for the tax year for each employee listed in column (a). For details, see [Employer Premiums Paid](#), earlier.

Column (c), Adjusted Average Premiums

Your credit is reduced if the employer premiums paid are more than the employer premiums that would have been paid if individuals considered employees were enrolled in a plan with a premium equal to the average premium for the small group market in the rating area in which the employee enrolls for coverage.

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

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

To find the average premium for the small group market in a rating area for tax years beginning in 2017, see the average premium tables at the end of these instructions. Family coverage includes any coverage other than employee-only coverage.

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

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

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

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

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

Column (d), Enrolled Employee Hours of Service



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

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

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

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

Worksheet 6. Information Needed To Complete Line 9 (If Line 3 is More Than \$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 \$26,200 from line 3 | 4. _____ |
| 5. Divide line 4 by \$26,200. Enter the result as a decimal (rounded to at least 3 places) | 5. _____ |
| 6. Multiply line 2 by line 5 | 6. _____ |
| 7. Subtract line 6 from line 1. Report this amount on Form 8941, line 9 | 7. _____ |

Line 10

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

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

1. Enter the total enrolled employee hours of service from Worksheet 4, column (d)	1.	
2. Hours of service per FTE	2.	2,080
3. Divide line 1 by line 2. If the result is not a whole number (0, 1, 2, etc.), generally round the result down 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 also must 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 2017.
- Medicare taxes the tax-exempt employer was required to withhold from employees' wages in calendar year 2017.
- Medicare taxes the tax-exempt employer was required to pay for calendar year 2017.

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

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

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

Recordkeeping	10 hr., 51 min.
Learning about the law or the form	1 hr., 23 min.
Preparing and sending the form to the IRS	2 hr., 46 min.

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

Average Premiums Needed To Figure Adjusted Amounts on Worksheet 4

The following tables list the average premiums for the small group market in each rating area generally listed by county for each state for tax years beginning in 2017.

Alabama

County	Employee-Only	Dependent, Family, etc.
Autauga	6,604	16,608
Baldwin	6,149	15,693
Barbour	6,149	15,693
Bibb	6,351	17,224
Blount	6,351	17,224
Bullock	6,149	15,693
Butler	6,149	15,693
Calhoun	6,031	16,936
Chambers	6,149	15,693
Cherokee	6,149	15,693
Chilton	6,351	17,224
Choctaw	6,149	15,693
Clarke	6,149	15,693
Clay	6,149	15,693
Cleburne	6,149	15,693
Coffee	6,149	15,693
Colbert	7,072	16,976
Conecuh	6,149	15,693
Coosa	6,149	15,693
Covington	6,149	15,693
Crenshaw	6,149	15,693
Cullman	6,149	15,693
Dale	6,149	15,693
Dallas	6,149	15,693
DeKalb	6,149	15,693
Elmore	6,604	16,608
Escambia	6,149	15,693
Etowah	5,448	16,355
Fayette	6,149	15,693
Franklin	6,149	15,693
Geneva	6,054	13,847
Greene	6,530	16,043
Hale	6,530	16,043
Henry	6,054	13,847
Houston	6,054	13,847
Jackson	6,149	15,693
Jefferson	6,351	17,224
Lamar	6,149	15,693
Lauderdale	7,072	16,976
Lawrence	7,490	17,986
Lee	5,727	13,471

Limestone	6,238	15,623
Lowndes	6,604	16,608
Macon	6,149	15,693
Madison	6,238	15,623
Marengo	6,149	15,693
Marion	6,149	15,693
Marshall	6,149	15,693
Mobile	5,864	16,050
Monroe	6,149	15,693
Montgomery	6,604	16,608
Morgan	7,490	17,986
Perry	6,149	15,693
Pickens	6,149	15,693
Pike	6,149	15,693
Randolph	6,149	15,693
Russell	7,030	16,447
Shelby	6,351	17,224
St. Clair	6,351	17,224
Sumter	6,149	15,693
Talladega	6,149	15,693
Tallapoosa	6,149	15,693
Tuscaloosa	6,530	16,043
Walker	6,351	17,224
Washington	6,149	15,693
Wilcox	6,149	15,693
Winston	6,149	15,693

Alaska

County	Employee-Only	Dependent, Family, etc.
Aleutians East	10,434	26,154
Aleutians West	10,434	26,154
Anchorage	9,537	26,194
Bethel	9,537	26,194
Bristol Bay	10,434	26,154
Denali	10,434	26,154
Dillingham	9,537	26,194
Fairbanks North Star	10,434	26,154
Haines	10,239	24,784
Hoonah-Angoon	10,239	24,784
Juneau	10,239	24,784
Kenai Peninsula	10,434	26,154
Ketchikan Gateway	10,239	24,784
Kodiak Island	10,434	26,154
Lake and Peninsula	10,434	26,154
Matanuska Susitna	10,434	26,154
Nome	10,434	26,154
North Slope	10,434	26,154
Northwest Arctic	10,434	26,154

Petersburg	10,239	24,784
Prince of Wales-Hyder	10,239	24,784
Sitka	10,239	24,784
Skagway	10,239	24,784
Southeast Fairbanks	10,434	26,154
Valdez Cordova	9,537	26,194
Wade Hampton	10,434	26,154
Wrangell City and Borough	10,239	24,784
Yakutat	10,434	26,154
Yukon Koyukuk	10,434	26,154

Arizona

County	Employee-Only	Dependent, Family, etc.
Apache	6,048	14,412
Cochise	6,445	16,932
Coconino	6,048	14,412
Gila	6,572	16,544
Graham	6,445	16,932
Greenlee	6,445	16,932
La Paz	7,132	19,568
Maricopa	5,993	16,312
Mohave	6,048	14,412
Navajo	6,048	14,412
Pima	5,732	17,349
Pinal	6,572	16,544
Santa Cruz	5,732	17,349
Yavapai	5,438	16,701
Yuma	7,132	19,568

Arkansas

County	Employee-Only	Dependent, Family, etc.
Arkansas	5,710	14,595
Ashley	5,710	14,595
Baxter	4,573	13,288
Benton	4,573	13,288
Boone	4,573	13,288
Bradley	5,710	14,595
Calhoun	5,816	15,416
Carroll	4,573	13,288
Chicot	5,710	14,595
Clark	5,127	13,995
Clay	5,683	15,011
Cleburne	5,525	14,527
Cleveland	5,710	14,595
Columbia	5,816	15,416
Conway	5,525	14,527

Craighead	5,683	15,011
Crawford	5,152	15,139
Crittenden	5,683	15,011
Cross	5,683	15,011
Dallas	5,710	14,595
Desha	5,710	14,595
Drew	5,710	14,595
Faulkner	5,525	14,527
Franklin	5,152	15,139
Fulton	5,683	15,011
Garland	5,127	13,995
Grant	5,525	14,527
Greene	5,683	15,011
Hempstead	5,816	15,416
Hot Spring	5,127	13,995
Howard	5,816	15,416
Independence	5,683	15,011
Izard	5,683	15,011
Jackson	5,683	15,011
Jefferson	5,710	14,595
Johnson	5,152	15,139
Lafayette	5,816	15,416
Lawrence	5,683	15,011
Lee	5,710	14,595
Lincoln	5,710	14,595
Little River	5,816	15,416
Logan	5,152	15,139
Lonoke	5,525	14,527
Madison	4,573	13,288
Marion	4,573	13,288
Miller	5,816	15,416
Mississippi	5,683	15,011
Monroe	5,710	14,595
Montgomery	5,127	13,995
Nevada	5,816	15,416
Newton	4,573	13,288
Quachita	5,816	15,416
Perry	5,525	14,527
Phillips	5,710	14,595
Pike	5,127	13,995
Poinsett	5,683	15,011
Polk	5,152	15,139
Pope	5,525	14,527
Prairie	5,525	14,527
Pulaski	5,525	14,527
Randolph	5,683	15,011
Saline	5,525	14,527
Scott	5,152	15,139
Searcy	4,573	13,288
Sebastian	5,152	15,139
Sevier	5,816	15,416
Sharp	5,683	15,011
St. Francis	5,683	15,011

Stone	5,683	15,011
Union	5,816	15,416
Van Buren	5,525	14,527
Washington	4,573	13,288
White	5,525	14,527
Woodruff	5,683	15,011
Yell	5,525	14,527

California

County	Employee-Only	Dependent, Family, etc.
Alameda	6,810	17,385
Alpine	6,161	15,330
Amador	6,161	15,330
Butte	6,161	15,330
Calaveras	6,161	15,330
Colusa	6,161	15,330
Contra Costa	7,046	17,619
Del Norte	6,161	15,330
El Dorado	5,930	15,943
Fresno	6,269	17,056
Glenn	6,161	15,330
Humboldt	6,161	15,330
Imperial	5,644	14,675
Inyo	5,644	14,675
Kern	6,568	15,775
Kings	6,269	17,056
Lake	6,161	15,330
Lassen	6,161	15,330
Los Angeles	6,233	16,516
Madera	6,269	17,056
Marin	6,899	15,884
Mariposa	6,977	14,929
Mendocino	6,161	15,330
Merced	6,977	14,929
Modoc	6,161	15,330
Mono	5,644	14,675
Monterey	6,260	14,770
Napa	6,899	15,884
Nevada	6,161	15,330
Orange	6,346	17,261
Placer	5,930	15,943
Plumas	6,161	15,330
Riverside	5,704	14,548
Sacramento	5,930	15,943
San Benito	6,260	14,770
San Bernardino	5,704	14,548
San Diego	6,045	15,354
San Francisco	6,636	20,243
San Joaquin	6,977	14,929
San Luis Obispo	5,970	15,430
San Mateo	8,031	20,736
Santa Barbara	5,970	15,430

Santa Clara	7,125	18,858
Santa Cruz	6,260	14,770
Shasta	6,161	15,330
Sierra	6,161	15,330
Siskiyou	6,161	15,330
Solano	6,899	15,884
Sonoma	6,899	15,884
Stanislaus	6,977	14,929
Sutter	6,161	15,330
Tehama	6,161	15,330
Trinity	6,161	15,330
Tulare	6,977	14,929
Tuolumne	6,161	15,330
Ventura	5,970	15,430
Yolo	5,930	15,943
Yuba	6,161	15,330

Colorado

County	Employee-Only	Dependent, Family, etc.
Adams	6,416	18,805
Alamosa	7,088	14,801
Arapahoe	6,416	18,805
Archuleta	7,176	15,918
Baca	7,088	14,801
Bent	7,088	14,801
Boulder	5,578	17,092
Broomfield	6,416	18,805
Chaffee	7,088	14,801
Cheyenne	7,088	14,801
Clear Creek	6,416	18,805
Conejos	7,088	14,801
Costilla	7,088	14,801
Crowley	7,088	14,801
Custer	7,088	14,801
Delta	7,176	15,918
Denver	6,416	18,805
Dolores	7,176	15,918
Douglas	6,416	18,805
Eagle	7,378	18,967
El Paso	6,109	16,336
Elbert	6,416	18,805
Fremont	7,088	14,801
Garfield	7,378	18,967
Gilpin	6,416	18,805
Grand	7,176	15,918
Gunnison	7,176	15,918
Hinsdale	7,176	15,918
Huerfano	7,088	14,801
Jackson	7,176	15,918
Jefferson	6,416	18,805
Kiowa	7,088	14,801
Kit Carson	7,088	14,801

La Plata	7,176	15,918
Lake	7,176	15,918
Larimer	6,924	15,012
Las Animas	7,088	14,801
Lincoln	7,088	14,801
Logan	6,204	16,834
Mesa	6,200	17,485
Mineral	7,088	14,801
Moffat	7,176	15,918
Montezuma	7,176	15,918
Montrose	7,176	15,918
Morgan	6,204	16,834
Otero	7,088	14,801
Ouray	7,176	15,918
Park	6,416	18,805
Phillips	6,204	16,834
Pitkin	7,378	18,967
Prowers	7,088	14,801
Pueblo	6,909	18,542
Rio Blanco	7,176	15,918
Rio Grande	7,088	14,801
Routt	7,176	15,918
Saguache	7,088	14,801
San Juan	7,176	15,918
San Miguel	7,176	15,918
Sedgwick	6,204	16,834
Summit	7,378	18,967
Teller	6,109	16,336
Washington	6,204	16,834
Weld	5,465	14,791
Yuma	6,204	16,834

Connecticut

County	Employee-Only	Dependent, Family, etc.
Fairfield	7,969	20,972
Hartford	7,443	19,986
Litchfield	6,860	18,726
Middlesex	8,289	20,591
New Haven	7,661	19,642
New London	6,262	16,977
Tolland	7,109	15,267
Windham	7,050	24,756

Delaware

County	Employee-Only	Dependent, Family, etc.
All	7,492	18,236

District of Columbia

County	Employee-Only	Dependent, Family, etc.
All	6,547	19,479

Florida

County	Employee-Only	Dependent, Family, etc.
Alachua	6,914	18,526
Baker	6,819	18,340
Bay	6,087	16,518
Bradford	6,228	18,668
Brevard	6,562	19,268
Broward	6,412	19,677
Calhoun	6,436	18,498
Charlotte	7,602	21,853
Citrus	6,175	16,645
Clay	5,248	18,079
Collier	5,724	18,249
Columbia	7,619	20,834
DeSoto	6,377	19,377
Dixie	5,675	15,282
Duval	6,680	17,101
Escambia	7,011	16,171
Flagler	7,325	17,746
Franklin	6,390	19,561
Gadsden	5,640	18,111
Gilchrist	6,191	18,470
Glades	6,694	21,069
Gulf	7,505	19,997
Hamilton	6,289	18,448
Hardee	6,611	15,476
Hendry	7,605	21,272
Hernando	6,794	19,628
Highlands	7,233	22,204
Hillsborough	6,063	18,134
Holmes	6,336	18,530
Indian River	5,680	15,775
Jackson	5,706	15,332
Jefferson	7,343	17,863
Lafayette	6,707	17,176
Lake	7,418	20,508
Lee	6,462	18,664
Leon	7,004	20,060
Levy	6,257	19,545
Liberty	6,502	18,954
Madison	7,585	19,890
Manatee	6,495	20,547
Marion	5,381	15,531
Martin	6,350	20,401
Miami-Dade	6,882	20,551
Monroe	7,638	21,499
Nassau	7,343	15,187
Okaloosa	6,647	25,545
Okeechobee	7,498	20,433
Orange	6,644	17,145
Osceola	6,558	21,366
Palm Beach	6,502	19,808

Pasco	7,222	17,303
Pinellas	6,793	17,736
Polk	6,725	18,523
Putnam	6,547	19,304
Santa Rosa	6,248	15,409
Sarasota	6,187	17,419
Seminole	6,403	16,459
St. Johns	6,230	20,276
St. Lucie	5,720	15,781
Sumter	6,343	20,097
Suwannee	5,794	18,191
Taylor	7,698	20,766
Union	6,404	18,849
Volusia	6,502	18,059
Wakulla	6,279	18,762
Walton	5,595	15,589
Washington	6,572	19,403

Georgia

County	Employee-Only	Dependent, Family, etc.
Appling	5,981	17,458
Atkinson	7,013	19,033
Bacon	5,114	14,189
Baker	7,132	18,814
Baldwin	7,411	19,119
Banks	6,786	14,149
Barrow	5,344	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	5,114	14,189
Brooks	7,286	20,529
Bryan	5,981	17,458
Bulloch	5,981	17,458
Burke	6,275	18,063
Butts	6,329	16,664
Calhoun	7,132	18,814
Camden	5,114	14,189
Candler	5,981	17,458
Carroll	6,471	19,520
Catoosa	6,368	17,701
Charlton	5,114	14,189
Chatham	5,981	17,458
Chattahoochee	5,440	18,095
Chattooga	7,357	18,355
Cherokee	6,329	16,664
Clarke	5,344	17,934
Clay	7,132	18,814
Clayton	6,329	16,664
Clinch	7,286	20,529

Cobb	6,329	16,664
Coffee	7,013	19,033
Colquitt	7,286	20,529
Columbia	6,275	18,063
Cook	7,286	20,529
Coweta	6,329	16,664
Crawford	6,078	17,514
Crisp	7,132	18,814
Dade	6,368	17,701
Dawson	6,786	14,149
Decatur	7,286	20,529
DeKalb	6,329	16,664
Dodge	6,078	17,514
Dooley	6,078	17,514
Dougherty	7,132	18,814
Douglas	6,329	16,664
Early	7,286	20,529
Echols	7,286	20,529
Effingham	5,981	17,458
Elbert	5,344	17,934
Emanuel	6,275	18,063
Evans	5,981	17,458
Fannin	5,986	15,344
Fayette	6,329	16,664
Floyd	7,357	18,355
Forsyth	6,329	16,664
Franklin	6,786	14,149
Fulton	6,329	16,664
Gilmer	7,357	18,355
GlascocK	6,275	18,063
Glynn	5,114	14,189
Gordon	7,357	18,355
Grady	7,286	20,529
Greene	5,344	17,934
Gwinnett	6,329	16,664
Habersham	6,786	14,149
Hall	6,786	14,149
Hancock	7,411	19,119
Haralson	6,471	19,520
Harris	5,440	18,095
Hart	6,786	14,149
Heard	6,471	19,520
Henry	6,329	16,664
Houston	6,078	17,514
Irwin	7,286	20,529
Jackson	5,344	17,934
Jasper	6,329	16,664
Jeff Davis	7,013	19,033
Jefferson	6,275	18,063
Jenkins	6,275	18,063
Johnson	7,013	19,033
Jones	6,078	17,514
Lamar	6,329	16,664

Lanier	7,286	20,529
Laurens	7,013	19,033
Lee	7,132	18,814
Liberty	5,981	17,458
Lincoln	6,275	18,063
Long	5,981	17,458
Lowndes	7,286	20,529
Lumpkin	6,786	14,149
Macon	5,440	18,095
Madison	5,344	17,934
Marion	5,440	18,095
McDuffie	6,275	18,063
McIntosh	5,114	14,189
Meriwether	5,440	18,095
Miller	7,286	20,529
Mitchell	7,132	18,814
Monroe	6,078	17,514
Montgomery	7,013	19,033
Morgan	5,344	17,934
Murray	5,986	15,344
Muscogee	5,440	18,095
Newton	6,329	16,664
Oconee	5,344	17,934
Oglethorpe	5,344	17,934
Paulding	6,329	16,664
Peach	6,078	17,514
Pickens	7,357	18,355
Pierce	5,114	14,189
Pike	6,329	16,664
Polk	7,357	18,355
Pulaski	6,078	17,514
Putnam	6,078	17,514
Quitman	5,440	18,095
Rabun	6,786	14,149
Randolph	7,132	18,814
Richmond	6,275	18,063
Rockdale	6,329	16,664
Schley	7,132	18,814
Screven	5,981	17,458
Seminole	7,286	20,529
Spalding	6,329	16,664
Stephens	6,786	14,149
Stewart	5,440	18,095
Sumter	7,132	18,814
Talbot	5,440	18,095
Taliaferro	6,275	18,063
Tattnall	5,981	17,458
Taylor	5,440	18,095
Telfair	7,013	19,033
Terrell	7,132	18,814
Thomas	7,286	20,529
Tift	7,286	20,529
Toombs	7,013	19,033

Towns	6,786	14,149
Treutlen	7,013	19,033
Troup	5,440	18,095
Turner	7,286	20,529
Twiggs	6,078	17,514
Union	6,786	14,149
Upton	5,440	18,095
Walker	6,368	17,701
Walton	6,329	16,664
Ware	5,114	14,189
Warren	6,275	18,063
Washington	7,411	19,119
Wayne	5,114	14,189
Webster	5,440	18,095
Wheeler	7,013	19,033
White	6,786	14,149
Whitfield	5,986	15,344
Wilcox	6,078	17,514
Wilkes	6,275	18,063
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	5,018	14,199
Adams	4,899	13,438
Bannock	4,943	13,479
Bear Lake	4,943	13,479
Benewah	5,467	13,147
Bingham	4,943	13,479
Blaine	5,001	13,335
Boise	4,899	13,438
Bonner	5,467	13,147
Bonneville	5,631	13,163
Boundary	5,467	13,147
Butte	4,943	13,479
Camas	5,001	13,335
Canyon	4,899	13,438
Caribou	4,943	13,479
Cassia	5,001	13,335
Clark	5,631	13,163
Clearwater	5,251	15,940
Custer	4,943	13,479
Elmore	4,899	13,438
Franklin	4,943	13,479
Fremont	5,631	13,163
Gem	4,899	13,438

Gooding	5,001	13,335
Idaho	5,251	15,940
Jefferson	5,631	13,163
Jerome	5,001	13,335
Kootenai	5,467	13,147
Latah	5,467	13,147
Lemhi	5,631	13,163
Lewis	5,251	15,940
Lincoln	5,001	13,335
Madison	5,631	13,163
Minidoka	5,001	13,335
Nez Perce	5,251	15,940
Oneida	4,943	13,479
Owyhee	4,899	13,438
Payette	4,899	13,438
Power	4,943	13,479
Shoshone	5,467	13,147
Teton	5,631	13,163
Twin Falls	5,001	13,335
Valley	4,899	13,438
Washington	4,899	13,438

Fulton	7,117	17,009
Gallatin	6,335	17,757
Greene	6,204	16,724
Grundy	7,928	20,078
Hamilton	6,335	17,757
Hancock	5,251	17,388
Hardin	6,335	17,757
Henderson	5,251	17,388
Henry	5,251	17,388
Iroquois	6,755	16,857
Jackson	6,335	17,757
Jasper	6,335	17,757
Jefferson	6,335	17,757
Jersey	6,204	16,724
Jo Daviess	6,523	16,617
Johnson	6,335	17,757
Kane	7,109	19,152
Kankakee	7,928	20,078
Kendall	7,928	20,078
Knox	7,117	17,009
Lake	6,435	21,690
LaSalle	7,117	17,009
Lawrence	6,335	17,757
Lee	6,523	16,617
Livingston	7,095	22,039
Logan	6,399	15,963
Macon	6,399	15,963
Macoupin	6,204	16,724
Madison	6,989	17,646
Marion	6,335	17,757
Marshall	7,117	17,009
Mason	6,399	15,963
Massac	6,335	17,757
McDonough	7,117	17,009
McHenry	6,435	21,690
McLean	7,095	22,039
Menard	6,399	15,963
Mercer	5,251	17,388
Monroe	6,989	17,646
Montgomery	6,204	16,724
Morgan	6,399	15,963
Moultrie	6,399	15,963
Ogle	6,523	16,617
Peoria	7,117	17,009
Perry	6,335	17,757
Piatt	6,755	16,857
Pike	6,399	15,963
Pope	6,335	17,757
Pulaski	6,335	17,757
Putnam	7,117	17,009
Randolph	6,204	16,724
Richland	6,335	17,757
Rock Island	5,251	17,388

Saline	6,335	17,757
Sangamon	6,399	15,963
Schuyler	6,399	15,963
Scott	6,399	15,963
Shelby	6,399	15,963
St. Clair	6,989	17,646
Stark	7,117	17,009
Stephenson	6,523	16,617
Tazewell	7,117	17,009
Union	6,335	17,757
Vermilion	6,755	16,857
Wabash	6,335	17,757
Warren	5,251	17,388
Washington	6,204	16,724
Wayne	6,335	17,757
White	6,335	17,757
Whiteside	5,251	17,388
Will	7,928	20,078
Williamson	6,335	17,757
Winnebago	6,523	16,617
Woodford	7,117	17,009

Illinois

County	Employee-Only	Dependent, Family, etc.
Adams	6,399	15,963
Alexander	6,335	17,757
Bond	6,204	16,724
Boone	6,523	16,617
Brown	6,399	15,963
Bureau	5,251	17,388
Calhoun	6,204	16,724
Carroll	6,523	16,617
Cass	6,399	15,963
Champaign	6,755	16,857
Christian	6,399	15,963
Clark	6,755	16,857
Clay	6,335	17,757
Clinton	6,204	16,724
Coles	6,755	16,857
Cook	6,786	18,697
Crawford	6,335	17,757
Cumberland	6,755	16,857
DeKalb	6,523	16,617
DeWitt	7,095	22,039
Douglas	6,755	16,857
DuPage	7,109	19,152
Edgar	6,755	16,857
Edwards	6,335	17,757
Effingham	6,335	17,757
Fayette	6,335	17,757
Ford	6,755	16,857
Franklin	6,335	17,757

Indiana

County	Employee-Only	Dependent, Family, etc.
Adams	7,447	18,455
Allen	6,518	16,243
Bartholomew	6,875	16,452
Benton	6,839	19,061
Blackford	7,432	15,566
Boone	6,974	19,527
Brown	6,293	17,071
Carroll	6,908	21,010
Cass	6,893	16,758
Clark	6,454	15,683
Clay	7,068	19,132
Clinton	6,908	21,010
Crawford	6,454	15,683
Daviess	7,393	17,078
Dearborn	5,685	18,500
Decatur	6,875	16,452
DeKalb	7,447	18,455
Delaware	7,432	15,566
Dubois	7,393	17,078
Elkhart	7,205	15,931
Fayette	5,783	18,932
Floyd	6,454	15,683
Fountain	6,908	21,010
Franklin	5,685	18,500
Fulton	6,893	16,758
Gibson	8,317	19,043
Grant	7,432	15,566
Greene	7,393	17,078

Hamilton	6,974	19,527
Hancock	5,783	18,932
Harrison	6,454	15,683
Hendricks	6,974	19,527
Henry	5,783	18,932
Howard	6,893	16,758
Huntington	7,447	18,455
Jackson	6,875	16,452
Jasper	6,839	19,061
Jay	7,432	15,566
Jefferson	6,454	15,683
Jennings	6,875	16,452
Johnson	6,293	17,071
Knox	7,393	17,078
Kosciusko	7,205	15,931
LaGrange	7,447	18,455
Lake	7,139	17,521
LaPorte	7,139	17,521
Lawrence	6,293	17,071
Madison	5,783	18,932
Marion	6,974	19,527
Marshall	7,205	15,931
Martin	7,393	17,078
Miami	6,893	16,758
Monroe	6,293	17,071
Montgomery	6,908	21,010
Morgan	6,974	19,527
Newton	6,839	19,061
Noble	7,447	18,455
Ohio	5,685	18,500
Orange	7,393	17,078
Owen	6,293	17,071
Parke	7,068	19,132
Perry	7,393	17,078
Pike	7,393	17,078
Porter	7,139	17,521
Posey	8,317	19,043
Pulaski	6,893	16,758
Putnam	6,908	21,010
Randolph	7,432	15,566
Ripley	5,685	18,500
Rush	6,875	16,452
Scott	6,454	15,683
Shelby	6,974	19,527
Spencer	7,393	17,078
St. Joseph	7,205	15,931
Starke	7,205	15,931
Steuben	7,447	18,455
Sullivan	7,068	19,132
Switzerland	5,685	18,500
Tippecanoe	6,908	21,010
Tipton	6,908	21,010
Union	5,783	18,932

Vanderburgh	8,317	19,043
Vermillion	7,068	19,132
Vigo	7,068	19,132
Wabash	7,447	18,455
Warren	6,839	19,061
Warrick	8,317	19,043
Washington	6,454	15,683
Wayne	5,783	18,932
Wells	7,447	18,455
White	6,839	19,061
Whitley	7,447	18,455

Iowa

County	Employee-Only	Dependent, Family, etc.
Adair	6,834	16,767
Adams	6,834	16,767
Allamakee	6,302	17,532
Appanoose	6,020	15,484
Audubon	6,834	16,767
Benton	6,045	16,431
Black Hawk	6,045	16,431
Boone	6,380	15,256
Bremer	6,302	17,532
Buchanan	6,045	16,431
Buena Vista	6,043	16,540
Butler	6,302	17,532
Calhoun	6,380	15,256
Carroll	6,380	15,256
Cass	6,834	16,767
Cedar	6,045	16,431
Cerro Gordo	6,302	17,532
Cherokee	6,043	16,540
Chickasaw	6,302	17,532
Clarke	6,834	16,767
Clay	6,043	16,540
Clayton	6,045	16,431
Clinton	6,045	16,431
Crawford	6,043	16,540
Dallas	6,305	15,095
Davis	6,020	15,484
Decatur	6,834	16,767
Delaware	6,045	16,431
Des Moines	6,020	15,484
Dickinson	6,043	16,540
Dubuque	6,045	16,431
Emmet	6,302	17,532
Fayette	6,302	17,532
Floyd	6,302	17,532
Franklin	6,302	17,532
Fremont	6,834	16,767
Greene	6,380	15,256
Grundy	6,380	15,256

Guthrie	6,834	16,767
Hamilton	6,380	15,256
Hancock	6,302	17,532
Hardin	6,380	15,256
Harrison	6,834	16,767
Henry	6,020	15,484
Howard	6,302	17,532
Humboldt	6,302	17,532
Ida	6,043	16,540
Iowa	6,045	16,431
Jackson	6,045	16,431
Jasper	6,305	15,095
Jefferson	6,020	15,484
Johnson	6,045	16,431
Jones	6,045	16,431
Keokuk	6,020	15,484
Kossuth	6,302	17,532
Lee	6,020	15,484
Linn	6,045	16,431
Louisa	6,020	15,484
Lucas	6,020	15,484
Lyon	6,043	16,540
Madison	6,305	15,095
Mahaska	6,020	15,484
Marion	6,305	15,095
Marshall	6,380	15,256
Mills	6,834	16,767
Mitchell	6,302	17,532
Monona	6,043	16,540
Monroe	6,020	15,484
Montgomery	6,834	16,767
Muscatine	6,020	15,484
O'Brien	6,043	16,540
Osceola	6,043	16,540
Page	6,834	16,767
Palo Alto	6,043	16,540
Plymouth	6,043	16,540
Pocahontas	6,043	16,540
Polk	6,305	15,095
Pottawattamie	6,834	16,767
Poweshiek	6,380	15,256
Ringgold	6,834	16,767
Sac	6,043	16,540
Scott	6,045	16,431
Shelby	6,834	16,767
Sioux	6,043	16,540
Story	6,380	15,256
Tama	6,380	15,256
Taylor	6,834	16,767
Union	6,834	16,767
Van Buren	6,020	15,484
Wapello	6,020	15,484
Warren	6,305	15,095

Washington	6,020	15,484
Wayne	6,020	15,484
Webster	6,380	15,256
Winnebago	6,302	17,532
Winneshiek	6,302	17,532
Woodbury	6,043	16,540
Worth	6,302	17,532
Wright	6,302	17,532

Kansas

County	Employee-Only	Dependent, Family, etc.
Allen	5,786	18,209
Anderson	5,741	14,107
Atchison	5,741	14,107
Barber	6,516	15,988
Barton	5,999	18,229
Bourbon	5,786	18,209
Brown	5,741	14,107
Butler	5,446	14,674
Chase	5,446	14,674
Chautauqua	5,446	14,674
Cherokee	5,786	18,209
Cheyenne	5,999	18,229
Clark	6,516	15,988
Clay	5,210	14,578
Cloud	5,210	14,578
Coffey	5,741	14,107
Comanche	6,516	15,988
Cowley	5,446	14,674
Crawford	5,786	18,209
Decatur	5,999	18,229
Dickinson	5,210	14,578
Doniphan	5,741	14,107
Douglas	5,741	14,107
Edwards	6,516	15,988
Elk	5,446	14,674
Ellis	5,999	18,229
Ellsworth	5,210	14,578
Finney	6,516	15,988
Ford	6,516	15,988
Franklin	5,741	14,107
Geary	5,210	14,578
Gove	5,999	18,229
Graham	5,999	18,229
Grant	6,516	15,988
Gray	6,516	15,988
Greeley	5,999	18,229
Greenwood	5,446	14,674
Hamilton	6,516	15,988
Harper	5,446	14,674
Harvey	5,446	14,674
Haskell	6,516	15,988

Hodgeman	6,516	15,988
Jackson	5,741	14,107
Jefferson	5,741	14,107
Jewell	5,210	14,578
Johnson	6,519	16,493
Kearny	6,516	15,988
Kingman	5,446	14,674
Kiowa	6,516	15,988
Labette	5,786	18,209
Lane	5,999	18,229
Leavenworth	6,519	16,493
Lincoln	5,210	14,578
Linn	5,741	14,107
Logan	5,999	18,229
Lyon	5,741	14,107
Marion	5,446	14,674
Marshall	5,741	14,107
McPherson	5,446	14,674
Meade	6,516	15,988
Miami	6,519	16,493
Mitchell	5,210	14,578
Montgomery	5,446	14,674
Morris	5,210	14,578
Morton	6,516	15,988
Nemaha	5,741	14,107
Neosho	5,786	18,209
Ness	5,999	18,229
Norton	5,999	18,229
Osage	5,741	14,107
Osborne	5,999	18,229
Ottawa	5,210	14,578
Pawnee	6,516	15,988
Phillips	5,999	18,229
Pottawatomie	5,741	14,107
Pratt	6,516	15,988
Rawlins	5,999	18,229
Reno	5,446	14,674
Republic	5,210	14,578
Rice	5,446	14,674
Riley	5,210	14,578
Rooks	5,999	18,229
Rush	5,999	18,229
Russell	5,999	18,229
Saline	5,210	14,578
Scott	5,999	18,229
Sedgwick	5,446	14,674
Seward	6,516	15,988
Shawnee	5,741	14,107
Sheridan	5,999	18,229
Sherman	5,999	18,229
Smith	5,999	18,229
Stafford	6,516	15,988
Stanton	6,516	15,988

Stevens	6,516	15,988
Sumner	5,446	14,674
Thomas	5,999	18,229
Trego	5,999	18,229
Wabaunsee	5,741	14,107
Wallace	5,999	18,229
Washington	5,210	14,578
Wichita	5,999	18,229
Wilson	5,446	14,674
Woodson	5,786	18,209
Wyandotte	6,519	16,493

Kentucky

County	Employee-Only	Dependent, Family, etc.
Adair	5,488	14,571
Allen	5,488	14,571
Anderson	5,857	15,664
Ballard	6,016	18,305
Barren	5,488	14,571
Bath	6,144	20,621
Bell	6,054	17,534
Boone	6,339	14,396
Bourbon	5,857	15,664
Boyd	6,144	20,621
Boyle	5,857	15,664
Bracken	6,144	20,621
Breathitt	6,054	17,534
Breckinridge	5,511	14,664
Bullitt	5,511	14,664
Butler	5,488	14,571
Caldwell	6,016	18,305
Calloway	6,016	18,305
Campbell	6,339	14,396
Carlisle	6,016	18,305
Carroll	5,511	14,664
Carter	6,144	20,621
Casey	5,488	14,571
Christian	6,622	16,252
Clark	5,857	15,664
Clay	6,054	17,534
Clinton	5,488	14,571
Crittenden	6,016	18,305
Cumberland	5,488	14,571
Daviess	6,622	16,252
Edmonson	5,488	14,571
Elliott	6,144	20,621
Estill	5,857	15,664
Fayette	5,857	15,664
Fleming	6,144	20,621
Floyd	6,054	17,534
Franklin	5,857	15,664
Fulton	6,016	18,305

Gallatin	6,339	14,396
Garrard	5,857	15,664
Grant	6,339	14,396
Graves	6,016	18,305
Grayson	5,511	14,664
Green	5,488	14,571
Greenup	6,144	20,621
Hancock	6,622	16,252
Hardin	5,511	14,664
Harlan	6,054	17,534
Harrison	5,857	15,664
Hart	5,488	14,571
Henderson	6,622	16,252
Henry	5,511	14,664
Hickman	6,016	18,305
Hopkins	6,622	16,252
Jackson	5,857	15,664
Jefferson	5,511	14,664
Jessamine	5,857	15,664
Johnson	6,054	17,534
Kenton	6,339	14,396
Knott	6,054	17,534
Knox	6,054	17,534
LaRue	5,511	14,664
Laurel	6,054	17,534
Lawrence	6,144	20,621
Lee	6,054	17,534
Leslie	6,054	17,534
Letcher	6,054	17,534
Lewis	6,144	20,621
Lincoln	5,857	15,664
Livingston	6,016	18,305
Logan	5,488	14,571
Lyon	6,016	18,305
Madison	5,857	15,664
Magoffin	6,054	17,534
Marion	5,511	14,664
Marshall	6,016	18,305
Martin	6,054	17,534
Mason	6,144	20,621
McCracken	6,016	18,305
McCreary	5,488	14,571
McLean	6,622	16,252
Meade	5,511	14,664
Menifee	6,144	20,621
Mercer	5,857	15,664
Metcalfe	5,488	14,571
Monroe	5,488	14,571
Montgomery	5,857	15,664
Morgan	6,144	20,621
Muhlenberg	6,622	16,252
Nelson	5,511	14,664
Nicholas	5,857	15,664

Ohio	6,622	16,252
Oldham	5,511	14,664
Owen	5,857	15,664
Owsley	6,054	17,534
Pendleton	6,339	14,396
Perry	6,054	17,534
Pike	6,054	17,534
Powell	5,857	15,664
Pulaski	5,488	14,571
Robertson	6,144	20,621
Rockcastle	5,857	15,664
Rowan	6,144	20,621
Russell	5,488	14,571
Scott	5,857	15,664
Shelby	5,511	14,664
Simpson	5,488	14,571
Spencer	5,511	14,664
Taylor	5,488	14,571
Todd	6,622	16,252
Trigg	6,622	16,252
Trimble	5,511	14,664
Union	6,622	16,252
Warren	5,488	14,571
Washington	5,511	14,664
Wayne	5,488	14,571
Webster	6,622	16,252
Whitley	6,054	17,534
Wolfe	6,054	17,534
Woodford	5,857	15,664

Louisiana

Parish	Employee-Only	Dependent, Family, etc.
Acadia	6,157	16,311
Allen	6,575	18,510
Ascension	5,753	16,071
Assumption	6,653	16,751
Avoyelles	5,804	13,965
Beauregard	6,575	18,510
Bienville	6,916	17,311
Bossier	6,916	17,311
Caddo	6,916	17,311
Calcasieu	6,575	18,510
Caldwell	7,386	16,842
Cameron	6,575	18,510
Catahoula	5,804	13,965
Claiborne	6,916	17,311
Concordia	5,804	13,965
DeSoto	6,916	17,311
East Baton Rouge	5,753	16,071
East Carroll	7,386	16,842
East Feliciana	5,753	16,071
Evangeline	6,157	16,311

Franklin	7,386	16,842
Grant	5,804	13,965
Iberia	6,157	16,311
Iberville	5,753	16,071
Jackson	7,386	16,842
Jefferson	6,221	16,491
Jefferson Davis	6,575	18,510
Lafayette	6,157	16,311
Lafourche	6,653	16,751
LaSalle	5,804	13,965
Lincoln	7,386	16,842
Livingston	5,753	16,071
Madison	7,386	16,842
Morehouse	7,386	16,842
Natchitoches	6,916	17,311
Orleans	6,221	16,491
Ouachita	7,386	16,842
Plaquemines	6,221	16,491
Pointe Coupee	5,753	16,071
Rapides	5,804	13,965
Red River	6,916	17,311
Richland	7,386	16,842
Sabine	6,916	17,311
St. Bernard	6,221	16,491
St. Charles	6,221	16,491
St. Helena	5,753	16,071
St. James	6,221	16,491
St. John Baptist	6,221	16,491
St. Landry	6,157	16,311
St. Martin	6,157	16,311
St. Mary	6,157	16,311
St. Tammany	6,221	16,491
Tangipahoa	5,753	16,071
Tensas	7,386	16,842
Terrebonne	6,653	16,751
Union	7,386	16,842
Vermilion	6,157	16,311
Vernon	5,804	13,965
Washington	5,753	16,071
Webster	6,916	17,311
West Baton Rouge	5,753	16,071
West Carroll	7,386	16,842
West Feliciana	5,753	16,071
Winn	5,804	13,965

Maine

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

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

Norfolk	7,448	20,478
Plymouth	6,963	19,874
Suffolk	7,448	20,478
Worcester	6,791	19,812

Michigan

County	Employee-Only	Dependent, Family, etc.
Alcona	6,273	19,063
Alger	6,851	16,513
Allegan	5,731	13,706
Alpena	6,273	19,063
Antrim	5,364	15,855
Arenac	6,331	17,880
Baraga	6,851	16,513
Barry	5,731	13,706
Bay	6,331	17,880
Benzie	5,364	15,855
Berrien	6,352	18,401
Branch	6,070	18,182
Calhoun	6,070	18,182
Cass	6,352	18,401
Charlevoix	5,364	15,855
Cheboygan	6,273	19,063
Chippewa	6,273	19,063
Clare	5,561	17,308
Clinton	5,872	17,176
Crawford	6,273	19,063
Delta	6,851	16,513
Dickinson	6,851	16,513
Eaton	5,872	17,176
Emmet	5,364	15,855
Genesee	5,472	16,240
Gladwin	5,561	17,308
Gogebic	6,851	16,513
Grand Traverse	5,364	15,855
Gratiot	6,331	17,880
Hillsdale	5,872	17,176
Houghton	6,851	16,513
Huron	7,003	18,125
Ingham	5,872	17,176
Ionia	5,679	16,367
Iosco	6,273	19,063
Iron	6,851	16,513
Isabella	5,561	17,308
Jackson	5,872	17,176
Kalamazoo	6,070	18,182
Kalkaska	5,364	15,855
Kent	5,679	16,367
Keweenaw	6,851	16,513
Lake	5,679	16,367
Lapeer	5,472	16,240
Leelanau	5,364	15,855

Lenawee	6,203	16,491
Livingston	6,203	16,491
Luce	6,851	16,513
Mackinac	6,273	19,063
Macomb	6,797	18,588
Manistee	5,364	15,855
Marquette	6,851	16,513
Mason	5,679	16,367
Mecosta	5,679	16,367
Menominee	6,851	16,513
Midland	5,561	17,308
Missaukee	5,364	15,855
Monroe	6,260	18,710
Montcalm	5,679	16,367
Montmorency	6,273	19,063
Muskegon	5,679	16,367
Newaygo	5,679	16,367
Oakland	6,797	18,588
Oceana	5,679	16,367
Ogemaw	6,273	19,063
Ontonagon	6,851	16,513
Osceola	5,679	16,367
Oscoda	6,273	19,063
Otsego	6,273	19,063
Ottawa	5,679	16,367
Presque Isle	6,273	19,063
Roscommon	6,273	19,063
Saginaw	6,331	17,880
Sanilac	7,003	18,125
Schoolcraft	6,851	16,513
Shiawassee	5,472	16,240
St. Clair	6,605	16,953
St. Joseph	6,352	18,401
Tuscola	7,003	18,125
Van Buren	6,352	18,401
Washtenaw	6,203	16,491
Wayne	6,260	18,710
Wexford	5,364	15,855

Maryland

County	Employee-Only	Dependent, Family, etc.
Allegany	5,979	15,272
Anne Arundel	6,283	17,167
Baltimore	6,283	17,167
Baltimore City	6,283	17,167
Calvert	6,172	15,613
Caroline	6,172	15,613
Carroll	5,979	15,272
Cecil	6,172	15,613
Charles	6,172	15,613
Dorchester	6,172	15,613
Frederick	5,979	15,272
Garrett	5,979	15,272
Harford	6,283	17,167
Howard	6,283	17,167
Kent	6,172	15,613
Montgomery	6,615	18,377
Prince George's	6,615	18,377
Queen Annes	6,172	15,613
Somerset	6,172	15,613
St. Marys	6,172	15,613
Talbot	6,172	15,613
Washington	5,979	15,272
Wicomico	6,172	15,613
Worcester	6,172	15,613

Massachusetts

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

Minnesota

County	Employee-Only	Dependent, Family, etc.
Aitkin	5,924	15,282
Anoka	6,248	17,649
Becker	6,906	19,857
Beltrami	5,924	15,282
Benton	6,248	17,649
Big Stone	5,758	16,996
Blue Earth	5,826	15,721
Brown	5,519	16,684
Carlton	6,247	13,448
Carver	6,248	17,649
Cass	5,924	15,282

Chippewa	5,758	16,996
Chisago	5,924	15,282
Clay	6,906	19,857
Clearwater	6,247	18,951
Cook	6,247	13,448
Cottonwood	5,519	16,684
Crow Wing	5,924	15,282
Dakota	6,248	17,649
Dodge	6,499	17,785
Douglas	6,906	19,857
Faribault	5,826	15,721
Fillmore	6,499	17,785
Freeborn	6,499	17,785
Goodhue	6,499	17,785
Grant	6,906	19,857
Hennepin	6,248	17,649
Houston	6,499	17,785
Hubbard	5,924	15,282
Isanti	5,924	15,282
Itasca	6,247	13,448
Jackson	5,519	16,684
Kanabec	5,924	15,282
Kandiyohi	5,758	16,996
Kittson	6,247	18,951
Koochiching	6,247	13,448
Lac qui Parle	5,758	16,996
Lake	6,247	13,448
Lake of the Woods	6,247	13,448
Le Sueur	5,826	15,721
Lincoln	5,519	16,684
Lyon	5,758	16,996
Mahnomen	6,247	18,951
Marshall	6,247	18,951
Martin	5,826	15,721
McLeod	5,758	16,996
Meeker	5,758	16,996
Mille Lacs	5,924	15,282
Morrison	5,924	15,282
Mower	6,499	17,785
Murray	5,519	16,684
Nicollet	5,826	15,721
Nobles	5,519	16,684
Norman	6,247	18,951
Olmsted	6,499	17,785
Otter Tail	6,906	19,857
Pennington	6,247	18,951
Pine	5,924	15,282
Pipestone	5,519	16,684
Polk	6,247	18,951
Pope	6,906	19,857
Ramsey	6,248	17,649
Red Lake	6,247	18,951
Redwood	5,519	16,684

Renville	5,758	16,996
Rice	5,826	15,721
Rock	5,519	16,684
Roseau	5,924	15,282
Scott	6,248	17,649
Sherburne	6,248	17,649
Sibley	5,758	16,996
St. Louis	6,247	13,448
Stearns	6,248	17,649
Steele	6,499	17,785
Stevens	6,906	19,857
Swift	5,758	16,996
Todd	5,924	15,282
Traverse	6,906	19,857
Wabasha	6,499	17,785
Wadena	5,924	15,282
Waseca	5,826	15,721
Washington	6,248	17,649
Watonwan	5,826	15,721
Wilkin	6,906	19,857
Winona	6,499	17,785
Wright	6,248	17,649
Yellow Medicine	5,758	16,996

Mississippi

County	Employee-Only	Dependent, Family, etc.
Adams	5,923	13,739
Alcorn	5,923	13,739
Amite	5,923	13,739
Attala	5,923	13,739
Benton	5,731	14,065
Bolivar	5,923	13,739
Calhoun	5,923	13,739
Carroll	5,923	13,739
Chickasaw	5,923	13,739
Choctaw	5,923	13,739
Claiborne	5,923	13,739
Clarke	5,923	13,739
Clay	5,923	13,739
Coahoma	5,923	13,739
Copiah	5,694	14,427
Covington	5,923	13,739
DeSoto	5,105	14,425
Forrest	5,581	13,746
Franklin	5,923	13,739
George	6,284	13,749
Greene	5,581	13,746
Grenada	5,923	13,739
Hancock	6,284	13,749
Harrison	6,284	13,749
Hinds	5,694	14,427
Holmes	5,923	13,739

Humphreys	5,923	13,739
Issaquena	5,923	13,739
Itawamba	5,731	14,065
Jackson	6,284	13,749
Jasper	5,923	13,739
Jefferson	5,923	13,739
Jefferson Davis	5,923	13,739
Jones	5,581	13,746
Kemper	5,923	13,739
Lafayette	5,923	13,739
Lamar	5,581	13,746
Lauderdale	5,923	13,739
Lawrence	5,923	13,739
Leake	5,923	13,739
Lee	5,731	14,065
Lefflore	5,923	13,739
Lincoln	5,923	13,739
Lowndes	5,923	13,739
Madison	5,694	14,427
Marion	5,923	13,739
Marshall	5,105	14,425
Monroe	5,923	13,739
Montgomery	5,923	13,739
Neshoba	5,923	13,739
Newton	5,923	13,739
Noxubee	5,923	13,739
Oktibbeha	5,923	13,739
Panola	5,923	13,739
Pearl River	5,581	13,746
Perry	5,581	13,746
Pike	5,923	13,739
Pontotoc	5,731	14,065
Prentiss	5,923	13,739
Quitman	5,923	13,739
Rankin	5,694	14,427
Scott	5,923	13,739
Sharkey	5,923	13,739
Simpson	5,694	14,427
Smith	5,923	13,739
Stone	6,284	13,749
Sunflower	5,923	13,739
Tallahatchie	5,923	13,739
Tate	5,105	14,425
Tippah	5,731	14,065
Tishomingo	5,923	13,739
Tunica	5,105	14,425
Union	5,731	14,065
Walthall	5,923	13,739
Warren	5,694	14,427
Washington	5,923	13,739
Wayne	5,923	13,739
Webster	5,923	13,739
Wilkinson	5,923	13,739

Winston	5,923	13,739
Yalobusha	5,923	13,739
Yazoo	5,923	13,739

Missouri

County	Employee-Only	Dependent, Family, etc.
Adair	6,905	14,468
Andrew	6,971	14,166
Atchison	6,971	14,166
Audrain	6,060	16,164
Barry	5,334	13,567
Barton	5,676	13,318
Bates	6,569	17,998
Benton	6,569	17,998
Bollinger	6,757	14,363
Boone	6,060	16,164
Buchanan	6,971	14,166
Butler	6,757	14,363
Caldwell	6,971	14,166
Callaway	6,060	16,164
Camden	6,060	16,164
Cape Girardeau	6,757	14,363
Carroll	6,971	14,166
Carter	6,066	15,134
Cass	5,861	15,293
Cedar	5,334	13,567
Chariton	6,060	16,164
Christian	5,334	13,567
Clark	6,905	14,468
Clay	5,861	15,293
Clinton	6,971	14,166
Cole	6,060	16,164
Cooper	6,060	16,164
Crawford	6,066	15,134
Dade	5,334	13,567
Dallas	5,334	13,567
Daviess	6,971	14,166
DeKalb	6,971	14,166
Dent	6,066	15,134
Douglas	5,334	13,567
Dunklin	6,757	14,363
Franklin	5,796	14,803
Gasconade	6,060	16,164
Gentry	6,971	14,166
Greene	5,334	13,567
Grundy	6,971	14,166
Harrison	6,971	14,166
Henry	6,569	17,998
Hickory	5,334	13,567
Holt	6,971	14,166
Howard	6,060	16,164
Howell	6,066	15,134

Iron	6,066	15,134
Jackson	5,861	15,293
Jasper	5,676	13,318
Jefferson	5,796	14,803
Johnson	6,569	17,998
Knox	6,905	14,468
Laclede	5,334	13,567
Lafayette	6,569	17,998
Lawrence	5,334	13,567
Lewis	6,905	14,468
Lincoln	5,796	14,803
Linn	6,905	14,468
Livingston	6,971	14,166
Macon	6,905	14,468
Madison	6,757	14,363
Maries	6,060	16,164
Marion	6,905	14,468
McDonald	5,676	13,318
Mercer	6,971	14,166
Miller	6,060	16,164
Mississippi	6,757	14,363
Moniteau	6,060	16,164
Monroe	6,060	16,164
Montgomery	6,060	16,164
Morgan	6,060	16,164
New Madrid	6,757	14,363
Newton	5,676	13,318
Nodaway	6,971	14,166
Oregon	6,066	15,134
Osage	6,060	16,164
Ozark	5,334	13,567
Pemiscot	6,757	14,363
Perry	6,757	14,363
Pettis	6,569	17,998
Phelps	6,066	15,134
Pike	6,905	14,468
Platte	5,861	15,293
Polk	5,334	13,567
Pulaski	6,066	15,134
Putnam	6,905	14,468
Ralls	6,905	14,468
Randolph	6,060	16,164
Ray	6,971	14,166
Reynolds	6,066	15,134
Ripley	6,066	15,134
Saline	6,569	17,998
Schuyler	6,905	14,468
Scotland	6,905	14,468
Scott	6,757	14,363
Shannon	6,066	15,134
Shelby	6,905	14,468
St. Charles	5,796	14,803
St. Clair	6,569	17,998

St. Francois	5,796	14,803
St. Louis	5,796	14,803
St. Louis City	5,796	14,803
Ste. Genevieve	5,796	14,803
Stoddard	6,757	14,363
Stone	5,334	13,567
Sullivan	6,905	14,468
Taney	5,334	13,567
Texas	6,066	15,134
Vernon	6,569	17,998
Warren	5,796	14,803
Washington	5,796	14,803
Wayne	6,757	14,363
Webster	5,334	13,567
Worth	6,971	14,166
Wright	5,334	13,567

Montana

County	Employee-Only	Dependent, Family, etc.
Beaverhead	7,570	16,232
Big Horn	7,570	16,232
Blaine	7,570	16,232
Broadwater	6,661	15,663
Carbon	6,619	15,530
Carter	7,570	16,232
Cascade	6,661	15,663
Chouteau	6,661	15,663
Custer	7,570	16,232
Daniels	7,570	16,232
Dawson	7,570	16,232
Deer Lodge	6,661	15,663
Fallon	7,570	16,232
Fergus	7,570	16,232
Flathead	6,270	14,155
Gallatin	6,661	15,663
Garfield	7,570	16,232
Glacier	7,570	16,232
Golden Valley	7,570	16,232
Granite	7,570	16,232
Hill	7,570	16,232
Jefferson	6,661	15,663
Judith Basin	6,661	15,663
Lake	6,270	14,155
Lewis and Clark	6,661	15,663
Liberty	7,570	16,232
Lincoln	7,570	16,232
Madison	7,570	16,232
McCone	7,570	16,232
Meagher	7,570	16,232
Mineral	7,570	16,232
Missoula	6,270	14,155
Musselshell	6,619	15,530

Park	7,570	16,232
Petroleum	7,570	16,232
Phillips	7,570	16,232
Pondera	7,570	16,232
Powder River	7,570	16,232
Powell	7,570	16,232
Prairie	7,570	16,232
Ravalli	7,570	16,232
Richland	7,570	16,232
Roosevelt	7,570	16,232
Rosebud	7,570	16,232
Sanders	7,570	16,232
Sheridan	7,570	16,232
Silver Bow	6,661	15,663
Stillwater	6,619	15,530
Sweet Grass	6,619	15,530
Teton	6,661	15,663
Toole	7,570	16,232
Treasure	7,570	16,232
Valley	7,570	16,232
Wheatland	7,570	16,232
Wibaux	7,570	16,232
Yellowstone	6,619	15,530

Nebraska

County	Employee-Only	Dependent, Family, etc.
Adams	6,371	16,268
Antelope	6,371	16,268
Arthur	7,612	18,397
Banner	7,612	18,397
Blaine	6,371	16,268
Boone	6,371	16,268
Box Butte	7,612	18,397
Boyd	6,371	16,268
Brown	7,612	18,397
Buffalo	6,371	16,268
Burt	5,944	15,607
Butler	6,371	16,268
Cass	5,944	15,607
Cedar	6,371	16,268
Chase	7,612	18,397
Cherry	7,612	18,397
Cheyenne	7,612	18,397
Clay	6,371	16,268
Colfax	6,371	16,268
Cuming	6,371	16,268
Custer	6,371	16,268
Dakota	6,371	16,268
Dawes	7,612	18,397
Dawson	6,371	16,268
Deuel	7,612	18,397
Dixon	6,371	16,268

Dodge	5,944	15,607
Douglas	5,944	15,607
Dundy	7,612	18,397
Fillmore	6,164	17,146
Franklin	6,371	16,268
Frontier	7,612	18,397
Furnas	6,371	16,268
Gage	6,164	17,146
Garden	7,612	18,397
Garfield	6,371	16,268
Gosper	6,371	16,268
Grant	7,612	18,397
Greeley	6,371	16,268
Hall	6,371	16,268
Hamilton	6,371	16,268
Harlan	6,371	16,268
Hayes	7,612	18,397
Hitchcock	7,612	18,397
Holt	6,371	16,268
Hooker	7,612	18,397
Howard	6,371	16,268
Jefferson	6,164	17,146
Johnson	6,164	17,146
Kearney	6,371	16,268
Keith	7,612	18,397
Keya Paha	6,371	16,268
Kimball	7,612	18,397
Knox	6,371	16,268
Lancaster	6,164	17,146
Lincoln	7,612	18,397
Logan	7,612	18,397
Loup	6,371	16,268
Madison	6,371	16,268
McPherson	7,612	18,397
Merrick	6,371	16,268
Morrill	7,612	18,397
Nance	6,371	16,268
Nemaha	6,164	17,146
Nuckolls	6,371	16,268
Otoe	6,164	17,146
Pawnee	6,164	17,146
Perkins	7,612	18,397
Phelps	6,371	16,268
Pierce	6,371	16,268
Platte	6,371	16,268
Polk	6,371	16,268
Red Willow	7,612	18,397
Richardson	6,164	17,146
Rock	6,371	16,268
Saline	6,164	17,146
Sarpy	5,944	15,607
Saunders	5,944	15,607
Scotts Bluff	7,612	18,397

Seward	6,164	17,146
Sheridan	7,612	18,397
Sherman	6,371	16,268
Sioux	7,612	18,397
Stanton	6,371	16,268
Thayer	6,164	17,146
Thomas	7,612	18,397
Thurston	5,944	15,607
Valley	6,371	16,268
Washington	5,944	15,607
Wayne	6,371	16,268
Webster	6,371	16,268
Wheeler	6,371	16,268
York	6,164	17,146

Nevada

County	Employee-Only	Dependent, Family, etc.
Carson City	6,236	14,551
Churchill	7,586	17,920
Clark	6,048	14,672
Douglas	6,236	14,551
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	14,551
Mineral	7,586	17,920
Nye	6,048	14,672
Pershing	7,586	17,920
Storey	6,236	14,551
Washoe	6,501	16,002
White Pine	7,586	17,920

New Hampshire

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

New Jersey

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

New Mexico

County	Employee-Only	Dependent, Family, etc.
Bernalillo	6,433	17,252
Catron	6,834	19,377
Chaves	6,834	19,377
Cibola	6,834	19,377

Colfax	6,834	19,377
Curry	6,834	19,377
De Baca	6,834	19,377
Dona Ana	6,860	17,651
Eddy	6,834	19,377
Grant	6,834	19,377
Guadalupe	6,834	19,377
Harding	6,834	19,377
Hidalgo	6,834	19,377
Lea	6,834	19,377
Lincoln	6,834	19,377
Los Alamos	6,834	19,377
Luna	6,834	19,377
McKinley	6,834	19,377
Mora	6,834	19,377
Otero	6,834	19,377
Quay	6,834	19,377
Rio Arriba	6,834	19,377
Roosevelt	6,834	19,377
San Juan	6,750	18,216
San Miguel	6,834	19,377
Sandoval	6,433	17,252
Santa Fe	6,155	17,379
Sierra	6,834	19,377
Socorro	6,834	19,377
Taos	6,834	19,377
Torrance	6,433	17,252
Union	6,834	19,377
Valencia	6,433	17,252

New York

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

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

North Carolina

County	Employee-Only	Dependent, Family, etc.
Alamance	6,291	15,459
Alexander	6,177	17,376
Alleghany	7,573	20,171
Anson	6,083	17,324
Ashe	7,573	20,171
Avery	6,067	15,600
Beaufort	6,128	14,519

Bertie	7,216	19,046
Bladen	6,023	19,058
Brunswick	6,642	17,931
Buncombe	6,067	15,600
Burke	6,177	17,376
Cabarrus	6,083	17,324
Caldwell	6,177	17,376
Camden	7,216	19,046
Carteret	6,128	14,519
Caswell	6,291	15,459
Catawba	6,177	17,376
Chatham	6,291	15,459
Cherokee	6,067	15,600
Chowan	7,216	19,046
Clay	6,067	15,600
Cleveland	6,055	15,740
Columbus	6,642	17,931
Craven	6,128	14,519
Cumberland	6,023	19,058
Currituck	7,216	19,046
Dare	6,128	14,519
Davidson	5,946	16,104
Davie	5,946	16,104
Duplin	6,642	17,931
Durham	6,291	15,459
Edgecombe	6,238	20,565
Forsyth	5,946	16,104
Franklin	6,343	18,229
Gaston	6,055	15,740
Gates	7,216	19,046
Graham	6,067	15,600
Granville	5,574	14,369
Greene	6,238	20,565
Guilford	6,662	16,954
Halifax	7,216	19,046
Harnett	6,023	19,058
Haywood	6,067	15,600
Henderson	6,067	15,600
Hertford	7,216	19,046
Hoke	6,023	19,058
Hyde	6,128	14,519
Iredell	6,177	17,376
Jackson	6,067	15,600
Johnston	6,343	18,229
Jones	6,128	14,519
Lee	6,291	15,459
Lenoir	6,128	14,519
Lincoln	6,055	15,740
Macon	6,067	15,600
Madison	6,067	15,600
Martin	7,216	19,046
McDowell	6,067	15,600
Mecklenburg	6,083	17,324

Mitchell	6,067	15,600
Montgomery	6,207	14,116
Moore	6,207	14,116
Nash	6,238	20,565
New Hanover	6,642	17,931
Northampton	7,216	19,046
Onslow	6,642	17,931
Orange	6,291	15,459
Pamlico	6,128	14,519
Pasquotank	7,216	19,046
Pender	6,642	17,931
Perquimans	7,216	19,046
Person	6,291	15,459
Pitt	6,238	20,565
Polk	6,067	15,600
Randolph	6,662	16,954
Richmond	6,023	19,058
Robeson	6,023	19,058
Rockingham	6,662	16,954
Rowan	6,083	17,324
Rutherford	6,067	15,600
Sampson	6,023	19,058
Scotland	6,023	19,058
Stanly	6,083	17,324
Stokes	5,946	16,104
Surry	5,946	16,104
Swain	6,067	15,600
Transylvania	6,067	15,600
Tyrrell	6,128	14,519
Union	6,083	17,324
Vance	5,574	14,369
Wake	6,343	18,229
Warren	5,574	14,369
Washington	6,128	14,519
Watauga	7,573	20,171
Wayne	6,238	20,565
Wilkes	7,573	20,171
Wilson	6,238	20,565
Yadkin	5,946	16,104
Yancey	6,067	15,600

North Dakota

County	Employee-Only	Dependent, Family, etc.
Adams	7,030	17,297
Barnes	7,030	17,297
Benson	7,030	17,297
Billings	7,030	17,297
Bottineau	7,030	17,297
Bowman	7,030	17,297
Burke	7,030	17,297
Burleigh	5,944	16,471
Cass	6,347	16,007

Cavalier	7,030	17,297
Dickey	7,030	17,297
Divide	7,030	17,297
Dunn	7,030	17,297
Eddy	7,030	17,297
Emmons	7,030	17,297
Foster	7,030	17,297
Golden Valley	7,030	17,297
Grand Forks	6,243	15,522
Grant	7,030	17,297
Griggs	7,030	17,297
Hettinger	7,030	17,297
Kidder	7,030	17,297
La Moure	7,030	17,297
Logan	7,030	17,297
McHenry	7,030	17,297
McIntosh	7,030	17,297
McKenzie	7,030	17,297
McLean	7,030	17,297
Mercer	7,030	17,297
Morton	5,944	16,471
Mountrail	7,030	17,297
Nelson	7,030	17,297
Oliver	7,030	17,297
Pembina	7,030	17,297
Pierce	7,030	17,297
Ramsey	7,030	17,297
Ransom	7,030	17,297
Renville	7,030	17,297
Richland	7,030	17,297
Rolette	7,030	17,297
Sargent	7,030	17,297
Sheridan	7,030	17,297
Sioux	7,030	17,297
Slope	7,030	17,297
Stark	7,030	17,297
Steele	7,030	17,297
Stutsman	7,030	17,297
Towner	7,030	17,297
Traill	7,030	17,297
Walsh	7,030	17,297
Ward	7,030	17,297
Wells	7,030	17,297
Williams	7,030	17,297

Ohio

County	Employee-Only	Dependent, Family, etc.
Adams	7,363	17,363
Allen	7,480	16,162
Ashland	6,887	16,343
Ashtabula	7,530	18,227
Athens	6,280	15,527

Auglaize	7,480	16,162
Belmont	7,496	19,458
Brown	7,363	17,363
Butler	6,812	16,369
Carroll	7,521	18,214
Champaign	6,576	18,414
Clark	6,576	18,414
Clermont	7,363	17,363
Clinton	7,363	17,363
Columbiana	7,489	19,976
Coshocton	7,496	19,458
Crawford	7,128	18,124
Cuyahoga	7,530	18,227
Darke	6,576	18,414
Defiance	7,749	17,269
Delaware	6,996	19,040
Erie	7,709	18,253
Fairfield	6,996	19,040
Fayette	6,996	19,040
Franklin	6,996	19,040
Fulton	7,749	17,269
Gallia	8,906	20,656
Geauga	7,530	18,227
Greene	6,576	18,414
Guernsey	7,496	19,458
Hamilton	6,812	16,369
Hancock	7,480	16,162
Hardin	7,480	16,162
Harrison	7,496	19,458
Henry	7,749	17,269
Highland	7,363	17,363
Hocking	6,280	15,527
Holmes	5,810	15,434
Huron	7,709	18,253
Jackson	8,906	20,656
Jefferson	7,496	19,458
Knox	6,996	19,040
Lake	7,530	18,227
Lawrence	8,906	20,656
Licking	6,996	19,040
Logan	6,996	19,040
Lorain	7,530	18,227
Lucas	7,749	17,269
Madison	6,996	19,040
Mahoning	7,489	19,976
Marion	7,654	18,142
Medina	6,887	16,343
Meigs	6,280	15,527
Mercer	7,480	16,162
Miami	6,576	18,414
Monroe	7,496	19,458
Montgomery	6,576	18,414
Morgan	7,496	19,458

Morrow	7,654	18,142
Muskingum	7,496	19,458
Noble	7,496	19,458
Ottawa	7,709	18,253
Paulding	7,480	16,162
Perry	7,496	19,458
Pickaway	6,996	19,040
Pike	8,906	20,656
Portage	6,887	16,343
Preble	6,576	18,414
Putnam	7,480	16,162
Richland	7,128	18,124
Ross	8,906	20,656
Sandusky	7,709	18,253
Scioto	8,906	20,656
Seneca	7,709	18,253
Shelby	6,576	18,414
Stark	7,521	18,214
Summit	6,887	16,343
Trumbull	7,489	19,976
Tuscarawas	7,496	19,458
Union	6,996	19,040
Van Wert	7,480	16,162
Vinton	8,906	20,656
Warren	6,812	16,369
Washington	6,280	15,527
Wayne	5,810	15,434
Williams	7,749	17,269
Wood	7,749	17,269
Wyandot	7,709	18,253

Oklahoma

County	Employee-Only	Dependent, Family, etc.
Adair	6,190	16,263
Alfalfa	6,190	16,263
Atoka	6,190	16,263
Beaver	6,190	16,263
Beckham	6,190	16,263
Blaine	6,190	16,263
Bryan	6,190	16,263
Caddo	6,190	16,263
Canadian	6,540	16,385
Carter	6,190	16,263
Cherokee	6,190	16,263
Choctaw	6,190	16,263
Cimarron	6,190	16,263
Cleveland	6,540	16,385
Coal	6,190	16,263
Comanche	6,039	14,562
Cotton	6,190	16,263
Craig	6,190	16,263
Creek	6,499	16,138

Custer	6,190	16,263
Delaware	6,190	16,263
Dewey	6,190	16,263
Ellis	6,190	16,263
Garfield	6,190	16,263
Garvin	6,190	16,263
Grady	6,540	16,385
Grant	6,190	16,263
Greer	6,190	16,263
Harmon	6,190	16,263
Harper	6,190	16,263
Haskell	6,190	16,263
Hughes	6,190	16,263
Jackson	6,190	16,263
Jefferson	6,190	16,263
Johnston	6,190	16,263
Kay	6,190	16,263
Kingfisher	6,190	16,263
Kiowa	6,190	16,263
Latimer	6,190	16,263
Le Flore	5,655	14,002
Lincoln	6,540	16,385
Logan	6,540	16,385
Love	6,190	16,263
Major	6,190	16,263
Marshall	6,190	16,263
Mayes	6,190	16,263
McClain	6,540	16,385
McCurtain	6,190	16,263
McIntosh	6,190	16,263
Murray	6,190	16,263
Muskogee	6,190	16,263
Noble	6,190	16,263
Nowata	6,190	16,263
Okfuskee	6,190	16,263
Oklahoma	6,540	16,385
Okmulgee	6,499	16,138
Osage	6,499	16,138
Ottawa	6,190	16,263
Pawnee	6,499	16,138
Payne	6,190	16,263
Pittsburg	6,190	16,263
Pontotoc	6,190	16,263
Pottawatomie	6,190	16,263
Pushmataha	6,190	16,263
Roger Mills	6,190	16,263
Rogers	6,499	16,138
Seminole	6,190	16,263
Sequoyah	5,655	14,002
Stephens	6,190	16,263
Texas	6,190	16,263
Tillman	6,190	16,263
Tulsa	6,499	16,138

Wagoner	6,499	16,138
Washington	6,190	16,263
Washita	6,190	16,263
Woods	6,190	16,263
Woodward	6,190	16,263

Oregon

County	Employee-Only	Dependent, Family, etc.
Baker	6,873	14,004
Benton	6,155	18,234
Clackamas	6,401	16,495
Clatsop	7,722	16,661
Columbia	7,722	16,661
Coos	7,722	16,661
Crook	6,873	14,004
Curry	7,722	16,661
Deschutes	6,083	14,711
Douglas	6,534	15,058
Gilliam	6,873	14,004
Grant	6,873	14,004
Harney	6,873	14,004
Hood River	6,873	14,004
Jackson	6,534	15,058
Jefferson	6,873	14,004
Josephine	6,534	15,058
Klamath	6,083	14,711
Lake	6,083	14,711
Lane	6,155	18,234
Lincoln	7,722	16,661
Linn	6,155	18,234
Malheur	6,873	14,004
Marion	6,316	15,761
Morrow	6,873	14,004
Multnomah	6,401	16,495
Polk	6,316	15,761
Sherman	6,873	14,004
Tillamook	7,722	16,661
Umatilla	6,873	14,004
Union	6,873	14,004
Wallowa	6,873	14,004
Wasco	6,873	14,004
Washington	6,401	16,495
Wheeler	6,873	14,004
Yamhill	6,401	16,495

Pennsylvania

County	Employee-Only	Dependent, Family, etc.
Adams	6,715	17,746
Allegheny	6,766	17,502
Armstrong	6,766	17,502
Beaver	6,766	17,502

Bedford	6,932	16,622
Berks	6,715	17,746
Blair	6,932	16,622
Bradford	7,282	18,425
Bucks	7,839	19,987
Butler	6,766	17,502
Cambria	6,932	16,622
Cameron	6,783	17,813
Carbon	7,282	18,425
Centre	7,272	17,763
Chester	7,839	19,987
Clarion	5,642	14,336
Clearfield	6,932	16,622
Clinton	7,282	18,425
Columbia	7,272	17,763
Crawford	5,642	14,336
Cumberland	6,997	18,096
Dauphin	6,997	18,096
Delaware	7,839	19,987
Elk	6,783	17,813
Erie	5,642	14,336
Fayette	6,766	17,502
Forest	5,642	14,336
Franklin	6,997	18,096
Fulton	6,997	18,096
Greene	6,766	17,502
Huntingdon	6,932	16,622
Indiana	6,766	17,502
Jefferson	6,932	16,622
Juniata	6,997	18,096
Lackawanna	7,282	18,425
Lancaster	6,715	17,746
Lawrence	6,766	17,502
Lebanon	6,997	18,096
Lehigh	7,272	17,763
Luzerne	7,282	18,425
Lycoming	7,282	18,425
McKean	5,642	14,336
Mercer	5,642	14,336
Mifflin	7,272	17,763
Monroe	7,282	18,425
Montgomery	7,839	19,987
Montour	7,272	17,763
Northampton	7,272	17,763
Northumberland	7,272	17,763
Perry	6,997	18,096
Philadelphia	7,839	19,987
Pike	7,282	18,425
Potter	6,783	17,813
Schuylkill	7,272	17,763
Snyder	7,272	17,763
Somerset	6,932	16,622
Sullivan	7,282	18,425

Susquehanna	7,282	18,425
Tioga	7,282	18,425
Union	7,272	17,763
Venango	5,642	14,336
Warren	5,642	14,336
Washington	6,766	17,502
Wayne	7,282	18,425
Westmoreland	6,766	17,502
Wyoming	7,282	18,425
York	6,715	17,746

Rhode Island

County	Employee-Only	Dependent, Family, etc.
All	7,009	19,512

South Carolina

County	Employee-Only	Dependent, Family, etc.
Abbeville	6,937	18,479
Aiken	6,117	14,182
Allendale	6,207	16,648
Anderson	7,072	18,045
Bamberg	5,453	15,607
Barnwell	5,417	15,371
Beaufort	6,876	16,040
Berkeley	6,494	19,824
Calhoun	5,641	15,642
Charleston	6,104	16,556
Cherokee	5,861	15,821
Chester	6,690	17,240
Chesterfield	6,121	16,963
Clarendon	5,288	17,413
Colleton	6,048	15,837
Darlington	7,418	17,664
Dillon	6,435	16,280
Dorchester	7,056	14,681
Edgefield	5,360	15,777
Fairfield	6,380	17,156
Florence	6,547	17,021
Georgetown	6,771	16,905
Greenville	6,183	16,725
Greenwood	5,526	15,855
Hampton	6,829	17,362
Horry	6,623	15,869
Jasper	6,165	15,582
Kershaw	7,411	18,250
Lancaster	6,894	16,792
Laurens	6,269	16,138
Lee	6,062	16,439
Lexington	6,284	18,834
Marion	7,353	18,141
Marlboro	6,555	16,871

McCormick	7,551	18,307
Newberry	7,334	17,732
Oconee	7,338	18,039
Orangeburg	6,893	20,724
Pickens	6,171	16,105
Richland	6,053	18,595
Saluda	7,316	17,780
Spartanburg	5,425	15,339
Sumter	6,464	17,850
Union	5,364	15,558
Williamsburg	6,083	17,110
York	6,594	16,640

South Dakota

County	Employee-Only	Dependent, Family, etc.
Aurora	6,518	16,606
Beadle	6,163	16,963
Bennett	6,264	16,546
Bon Homme	6,518	16,606
Brookings	6,163	16,963
Brown	6,163	16,963
Brule	6,518	16,606
Buffalo	6,518	16,606
Butte	6,264	16,546
Campbell	6,163	16,963
Charles Mix	6,518	16,606
Clark	6,163	16,963
Clay	6,104	17,502
Codington	6,163	16,963
Corson	6,264	16,546
Custer	6,264	16,546
Davison	6,518	16,606
Day	6,163	16,963
Deuel	6,163	16,963
Dewey	6,264	16,546
Douglas	6,518	16,606
Edmunds	6,163	16,963
Fall River	6,264	16,546
Faulk	6,163	16,963
Grant	6,163	16,963
Gregory	6,264	16,546
Haakon	6,264	16,546
Hamiin	6,163	16,963
Hand	6,518	16,606
Hanson	6,518	16,606
Harding	6,264	16,546
Hughes	6,518	16,606
Hutchinson	6,518	16,606
Hyde	6,518	16,606
Jackson	6,264	16,546
Jerauld	6,518	16,606
Jones	6,264	16,546

Kingsbury	6,163	16,963
Lake	6,104	17,502
Lawrence	6,264	16,546
Lincoln	6,104	17,502
Lyman	6,264	16,546
Marshall	6,163	16,963
McCook	6,104	17,502
McPherson	6,163	16,963
Meade	6,264	16,546
Mellette	6,264	16,546
Miner	6,518	16,606
Minnehaha	6,104	17,502
Moody	6,104	17,502
Pennington	6,264	16,546
Perkins	6,264	16,546
Potter	6,163	16,963
Roberts	6,163	16,963
Sanborn	6,518	16,606
Shannon	6,264	16,546
Spink	6,163	16,963
Stanley	6,264	16,546
Sully	6,518	16,606
Todd	6,264	16,546
Tripp	6,264	16,546
Turner	6,104	17,502
Union	6,104	17,502
Walworth	6,163	16,963
Yankton	6,518	16,606
Ziebach	6,264	16,546

Tennessee

County	Employee-Only	Dependent, Family, etc.
Anderson	5,151	13,797
Bedford	5,529	12,700
Benton	5,004	16,951
Bledsoe	6,003	14,364
Blount	5,151	13,797
Bradley	6,003	14,364
Campbell	5,151	13,797
Cannon	5,032	13,081
Carroll	5,004	16,951
Carter	5,214	15,105
Cheatham	5,459	13,902
Chester	5,004	16,951
Claiborne	5,151	13,797
Clay	5,032	13,081
Cocke	5,151	13,797
Coffee	5,529	12,700
Crockett	5,004	16,951
Cumberland	5,032	13,081
Davidson	5,459	13,902
Decatur	5,004	16,951

DeKalb	5,032	13,081
Dickson	5,529	12,700
Dyer	5,004	16,951
Fayette	5,491	13,136
Fentress	5,032	13,081
Franklin	6,003	14,364
Gibson	5,004	16,951
Giles	5,529	12,700
Grainger	5,151	13,797
Greene	5,214	15,105
Grundy	6,003	14,364
Hamblen	5,151	13,797
Hamilton	6,003	14,364
Hancock	5,214	15,105
Hardeman	5,004	16,951
Hardin	5,004	16,951
Hawkins	5,214	15,105
Haywood	5,491	13,136
Henderson	5,004	16,951
Henry	5,004	16,951
Hickman	5,529	12,700
Houston	5,529	12,700
Humphreys	5,529	12,700
Jackson	5,032	13,081
Jefferson	5,151	13,797
Johnson	5,214	15,105
Knox	5,151	13,797
Lake	5,004	16,951
Lauderdale	5,491	13,136
Lawrence	5,529	12,700
Lewis	5,529	12,700
Lincoln	5,529	12,700
Loudon	5,151	13,797
Macon	5,032	13,081
Madison	5,004	16,951
Marion	6,003	14,364
Marshall	5,529	12,700
Mauzy	5,529	12,700
McMinn	6,003	14,364
McNairy	5,004	16,951
Meigs	6,003	14,364
Monroe	5,151	13,797
Montgomery	5,459	13,902
Moore	5,529	12,700
Morgan	5,151	13,797
Obion	5,004	16,951
Overton	5,032	13,081
Perry	5,529	12,700
Pickett	5,032	13,081
Polk	6,003	14,364
Putnam	5,032	13,081
Rhea	6,003	14,364
Roane	5,151	13,797

Robertson	5,459	13,902
Rutherford	5,459	13,902
Scott	5,151	13,797
Sequatchie	6,003	14,364
Sevier	5,151	13,797
Shelby	5,491	13,136
Smith	5,032	13,081
Stewart	5,529	12,700
Sullivan	5,214	15,105
Sumner	5,459	13,902
Tipton	5,491	13,136
Trousdale	5,459	13,902
Unicoi	5,214	15,105
Union	5,151	13,797
Van Buren	5,032	13,081
Warren	5,032	13,081
Washington	5,214	15,105
Wayne	5,529	12,700
Weakley	5,004	16,951
White	5,032	13,081
Williamson	5,459	13,902
Wilson	5,459	13,902

Texas

County	Employee-Only	Dependent, Family, etc.
Anderson	7,421	16,249
Andrews	7,421	16,249
Angelina	7,421	16,249
Aransas	5,649	16,677
Archer	8,349	16,667
Armstrong	7,515	16,719
Atascosa	5,437	14,188
Austin	6,665	19,326
Bailey	7,421	16,249
Bandera	5,437	14,188
Bastrop	5,781	16,200
Baylor	7,421	16,249
Bee	7,421	16,249
Bell	6,560	16,416
Bexar	5,437	14,188
Blanco	7,421	16,249
Borden	7,421	16,249
Bosque	7,421	16,249
Bowie	5,450	14,063
Brazoria	6,665	19,326
Brazos	5,510	15,125
Brewster	7,421	16,249
Briscoe	7,421	16,249
Brooks	7,421	16,249
Brown	7,421	16,249
Burleson	5,510	15,125
Burnet	7,421	16,249

Caldwell	5,781	16,200
Calhoun	5,501	15,732
Callahan	7,106	16,443
Cameron	6,716	12,301
Camp	7,421	16,249
Carson	7,515	16,719
Cass	7,421	16,249
Castro	7,421	16,249
Chambers	6,665	19,326
Cherokee	7,421	16,249
Childress	7,421	16,249
Clay	8,349	16,667
Cochran	7,421	16,249
Coke	7,421	16,249
Coleman	7,421	16,249
Collin	6,518	16,750
Collingsworth	7,421	16,249
Colorado	7,421	16,249
Comal	5,437	14,188
Comanche	7,421	16,249
Concho	7,421	16,249
Cooke	7,421	16,249
Coryell	6,560	16,416
Cottle	7,421	16,249
Crane	7,421	16,249
Crockett	7,421	16,249
Crosby	5,195	14,808
Culberson	7,421	16,249
Dallam	7,421	16,249
Dallas	6,518	16,750
Dawson	7,421	16,249
Deaf Smith	7,421	16,249
Delta	6,518	16,750
Denton	6,518	16,750
DeWitt	7,421	16,249
Dickens	7,421	16,249
Dimmit	7,421	16,249
Donley	7,421	16,249
Duval	7,421	16,249
Eastland	7,421	16,249
Ector	8,055	18,635
Edwards	7,421	16,249
El Paso	5,982	14,595
Ellis	6,518	16,750
Erath	7,421	16,249
Falls	7,421	16,249
Fannin	7,421	16,249
Fayette	7,421	16,249
Fisher	7,421	16,249
Floyd	7,421	16,249
Foard	7,421	16,249
Fort Bend	6,665	19,326
Franklin	7,421	16,249

Freestone	7,421	16,249
Frio	7,421	16,249
Gaines	7,421	16,249
Galveston	6,665	19,326
Garza	7,421	16,249
Gillespie	7,421	16,249
Glasscock	7,421	16,249
Goliad	5,501	15,732
Gonzales	7,421	16,249
Gray	7,421	16,249
Grayson	7,707	15,650
Gregg	6,073	18,134
Grimes	7,421	16,249
Guadalupe	5,437	14,188
Hale	7,421	16,249
Hall	7,421	16,249
Hamilton	7,421	16,249
Hansford	7,421	16,249
Hardeman	7,421	16,249
Hardin	7,483	17,494
Harris	6,665	19,326
Harrison	7,421	16,249
Hartley	7,421	16,249
Haskell	7,421	16,249
Hays	5,781	16,200
Hemphill	7,421	16,249
Henderson	7,421	16,249
Hidalgo	5,702	14,248
Hill	7,421	16,249
Hockley	7,421	16,249
Hood	7,421	16,249
Hopkins	7,421	16,249
Houston	7,421	16,249
Howard	7,421	16,249
Hudspeth	7,421	16,249
Hunt	6,518	16,750
Hutchinson	7,421	16,249
Irion	5,414	14,408
Jack	7,421	16,249
Jackson	7,421	16,249
Jasper	7,421	16,249
Jeff Davis	7,421	16,249
Jefferson	7,483	17,494
Jim Hogg	7,421	16,249
Jim Wells	7,421	16,249
Johnson	6,518	16,750
Jones	7,106	16,443
Karnes	7,421	16,249
Kaufman	6,518	16,750
Kendall	5,437	14,188
Kenedy	7,421	16,249
Kent	7,421	16,249
Kerr	7,421	16,249

Kimble	7,421	16,249
King	7,421	16,249
Kinney	7,421	16,249
Kleberg	7,421	16,249
Knox	7,421	16,249
Lamar	7,421	16,249
Lamb	7,421	16,249
Lampasas	6,560	16,416
LaSalle	7,421	16,249
Lavaca	7,421	16,249
Lee	7,421	16,249
Leon	7,421	16,249
Liberty	6,665	19,326
Limestone	7,421	16,249
Lipscomb	7,421	16,249
Live Oak	7,421	16,249
Llano	7,421	16,249
Loving	7,421	16,249
Lubbock	5,195	14,808
Lynn	7,421	16,249
Madison	7,421	16,249
Marion	7,421	16,249
Martin	7,421	16,249
Mason	7,421	16,249
Matagorda	7,421	16,249
Maverick	7,421	16,249
McCulloch	7,421	16,249
McLennan	5,096	12,301
McMullen	7,421	16,249
Medina	5,437	14,188
Menard	7,421	16,249
Midland	6,019	14,806
Milam	7,421	16,249
Mills	7,421	16,249
Mitchell	7,421	16,249
Montague	7,421	16,249
Montgomery	6,665	19,326
Moore	7,421	16,249
Morris	7,421	16,249
Motley	7,421	16,249
Nacogdoches	7,421	16,249
Navarro	7,421	16,249
Newton	7,421	16,249
Nolan	7,421	16,249
Nueces	5,649	16,677
Ochiltree	7,421	16,249
Oldham	7,421	16,249
Orange	7,483	17,494
Palo Pinto	7,421	16,249
Panola	7,421	16,249
Parker	6,518	16,750
Parmer	7,421	16,249
Pecos	7,421	16,249

Polk	7,421	16,249
Potter	7,515	16,719
Presidio	7,421	16,249
Rains	7,421	16,249
Randall	7,515	16,719
Reagan	7,421	16,249
Real	7,421	16,249
Red River	7,421	16,249
Reeves	7,421	16,249
Refugio	7,421	16,249
Roberts	7,421	16,249
Robertson	5,510	15,125
Rockwall	6,518	16,750
Runnels	7,421	16,249
Rusk	6,073	18,134
Sabine	7,421	16,249
San Augustine	7,421	16,249
San Jacinto	6,665	19,326
San Patricio	5,649	16,677
San Saba	7,421	16,249
Schleicher	7,421	16,249
Scurry	7,421	16,249
Shackelford	7,421	16,249
Shelby	7,421	16,249
Sherman	7,421	16,249
Smith	6,387	18,155
Somervell	7,421	16,249
Starr	7,421	16,249
Stephens	7,421	16,249
Sterling	7,421	16,249
Stonewall	7,421	16,249
Sutton	7,421	16,249
Swisher	7,421	16,249
Tarrant	6,518	16,750
Taylor	7,106	16,443
Terrell	7,421	16,249
Terry	7,421	16,249
Throckmorton	7,421	16,249
Titus	7,421	16,249
Tom Green	5,414	14,408
Travis	5,781	16,200
Trinity	7,421	16,249
Tyler	7,421	16,249
Upshur	6,073	18,134
Upton	7,421	16,249
Uvalde	7,421	16,249
Val Verde	7,421	16,249
Van Zandt	7,421	16,249
Victoria	5,501	15,732
Walker	7,421	16,249
Waller	6,665	19,326
Ward	7,421	16,249
Washington	7,421	16,249

Webb	6,623	18,329
Wharton	7,421	16,249
Wheeler	7,421	16,249
Wichita	8,349	16,667
Wilbarger	7,421	16,249
Willacy	7,421	16,249
Williamson	5,781	16,200
Wilson	5,437	14,188
Winkler	7,421	16,249
Wise	6,518	16,750
Wood	7,421	16,249
Yoakum	7,421	16,249
Young	7,421	16,249
Zapata	7,421	16,249
Zavala	7,421	16,249

Utah

County	Employee-Only	Dependent, Family, etc.
Beaver	6,852	18,976
Box Elder	6,057	15,737
Cache	6,974	16,940
Carbon	6,852	18,976
Daggett	6,852	18,976
Davis	5,884	16,949
Duchesne	6,852	18,976
Emery	6,852	18,976
Garfield	6,852	18,976
Grand	6,852	18,976
Iron	7,759	16,605
Juab	6,852	18,976
Kane	6,852	18,976
Millard	6,852	18,976
Morgan	6,057	15,737
Piute	6,852	18,976
Rich	6,974	16,940
Salt Lake	5,884	16,949
San Juan	6,852	18,976
Sanpete	6,852	18,976
Sevier	6,852	18,976
Summit	5,884	16,949
Tooele	5,884	16,949
Uintah	6,852	18,976
Utah	5,501	15,967
Wasatch	5,884	16,949
Washington	7,759	16,605
Wayne	6,852	18,976
Weber	6,057	15,737

Vermont

County	Employee-Only	Dependent, Family, etc.
All	6,408	17,080

Virginia

County	Employee-Only	Dependent, Family, etc.
Accomack	5,731	15,557
Albemarle	5,503	15,071
Alexandria City	6,924	18,884
Alleghany	5,731	15,557
Amelia	6,243	16,308
Amherst	5,519	15,132
Appomattox	5,519	15,132
Arlington	6,924	18,884
Augusta	5,731	15,557
Bath	5,731	15,557
Bedford	5,519	15,132
Bedford City	5,519	15,132
Bland	5,731	15,557
Botetourt	5,948	17,326
Bristol City	6,831	14,350
Brunswick	5,731	15,557
Buchanan	5,731	15,557
Buckingham	5,731	15,557
Buena Vista City	5,731	15,557
Campbell	5,519	15,132
Caroline	6,243	16,308
Carroll	5,731	15,557
Charles City	6,243	16,308
Charlotte	5,731	15,557
Charlottesville City	5,503	15,071
Chesapeake City	6,718	16,597
Chesterfield	6,243	16,308
Clarke	6,924	18,884
Colonial Heights City	6,243	16,308
Covington City	5,731	15,557
Craig	5,948	17,326
Culpeper	5,731	15,557
Cumberland	6,243	16,308
Danville City	6,835	15,325
Dickenson	5,731	15,557
Dinwiddie	6,243	16,308
Emporia City	5,731	15,557
Essex	5,731	15,557
Fairfax	6,924	18,884
Fairfax City	6,924	18,884
Falls Church City	6,924	18,884
Fauquier	6,924	18,884
Floyd	5,731	15,557
Fluvanna	5,503	15,071
Franklin	5,948	17,326
Franklin City	5,731	15,557
Frederick	5,532	14,279
Fredericksburg City	6,924	18,884
Galax City	5,731	15,557
Giles	5,548	15,322

Gloucester	6,718	16,597
Goochland	6,243	16,308
Grayson	5,731	15,557
Greene	5,503	15,071
Greensville	5,731	15,557
Halifax	5,731	15,557
Hampton City	6,718	16,597
Hanover	6,243	16,308
Harrisonburg City	5,092	17,255
Henrico	6,243	16,308
Henry	5,731	15,557
Highland	5,731	15,557
Hopewell City	6,243	16,308
Isle of Wight	6,718	16,597
James City	6,718	16,597
King and Queen	6,243	16,308
King George	5,731	15,557
King William	6,243	16,308
Lancaster	5,731	15,557
Lee	5,731	15,557
Lexington City	5,731	15,557
Loudoun	6,924	18,884
Louisa	6,243	16,308
Lunenburg	5,731	15,557
Lynchburg City	5,519	15,132
Madison	5,731	15,557
Manassas City	6,924	18,884
Manassas Park City	6,924	18,884
Martinsville City	5,731	15,557
Mathews	6,718	16,597
Mecklenburg	5,731	15,557
Middlesex	5,731	15,557
Montgomery	5,548	15,322
Nelson	5,503	15,071
New Kent	6,243	16,308
Newport News City	6,718	16,597
Norfolk City	6,718	16,597
Northampton	5,731	15,557
Northumberland	5,731	15,557
Norton City	5,731	15,557
Nottoway	5,731	15,557
Orange	5,731	15,557
Page	5,731	15,557
Patrick	5,731	15,557
Petersburg City	6,243	16,308
Pittsylvania	6,835	15,325
Poquoson	6,718	16,597
Portsmouth City	6,718	16,597
Powhatan	6,243	16,308
Prince Edward	5,731	15,557
Prince George	6,243	16,308
Prince William	6,924	18,884
Pulaski	5,548	15,322

Radford City	5,548	15,322
Rappahannock	5,731	15,557
Richmond	5,731	15,557
Richmond City	6,243	16,308
Roanoke	5,948	17,326
Roanoke City	5,948	17,326
Rockbridge	5,731	15,557
Rockingham	5,092	17,255
Russell	5,731	15,557
Salem City	5,948	17,326
Scott	6,831	14,350
Shenandoah	5,731	15,557
Smyth	5,731	15,557
Southampton	5,731	15,557
Spotsylvania	6,924	18,884
Stafford	6,924	18,884
Staunton City	5,731	15,557
Suffolk City	6,718	16,597
Surry	6,718	16,597
Sussex	6,243	16,308
Tazewell	5,731	15,557
Virginia Beach City	6,718	16,597
Warren	6,924	18,884
Washington	6,831	14,350
Waynesboro City	5,731	15,557
Westmoreland	5,731	15,557
Williamsburg City	6,718	16,597
Winchester City	5,532	14,279
Wise	5,731	15,557
Wythe	5,731	15,557
York	6,718	16,597

Washington

County	Employee-Only	Dependent, Family, etc.
Adams	6,107	16,053
Asotin	6,107	16,053
Benton	6,107	16,053
Chelan	6,107	16,053
Clallam	6,527	16,846
Clark	6,381	17,857
Columbia	6,107	16,053
Cowlitz	6,527	16,846
Douglas	6,107	16,053
Ferry	5,603	14,976
Franklin	6,107	16,053
Garfield	6,107	16,053
Grant	6,107	16,053
Grays Harbor	6,527	16,846
Island	6,527	16,846
Jefferson	6,527	16,846
King	6,470	17,962
Kitsap	6,527	16,846

Kittitas	6,107	16,053
Klickitat	6,381	17,857
Lewis	6,527	16,846
Lincoln	5,603	14,976
Mason	6,527	16,846
Okanogan	6,107	16,053
Pacific	6,527	16,846
Pend Oreille	5,603	14,976
Pierce	6,527	16,846
San Juan	6,527	16,846
Skagit	6,527	16,846
Skamania	6,381	17,857
Snohomish	6,527	16,846
Spokane	5,603	14,976
Stevens	5,603	14,976
Thurston	6,527	16,846
Wahkiakum	6,527	16,846
Walla Walla	6,107	16,053
Whatcom	6,527	16,846
Whitman	6,107	16,053
Yakima	6,107	16,053

West Virginia

County	Employee-Only	Dependent, Family, etc.
Barbour	7,346	16,359
Berkeley	6,272	17,901
Boone	6,925	18,623
Braxton	7,267	20,572
Brooke	6,313	17,672
Cabell	6,855	18,411
Calhoun	7,267	20,572
Clay	7,267	20,572
Doddridge	6,706	17,518
Fayette	7,267	20,572
Gilmer	6,706	17,518
Grant	6,607	16,639
Greenbrier	7,267	20,572
Hampshire	6,607	16,639
Hancock	6,313	17,672
Hardy	6,607	16,639
Harrison	7,346	16,359
Jackson	8,485	17,032
Jefferson	6,272	17,901
Kanawha	7,292	17,554
Lewis	6,706	17,518
Lincoln	6,925	18,623
Logan	6,925	18,623
Marion	6,706	17,518
Marshall	6,313	17,672
Mason	6,855	18,411
McDowell	6,925	18,623
Mercer	7,158	19,408

Mineral	6,607	16,639
Mingo	6,925	18,623
Monongalia	6,706	17,518
Monroe	7,158	19,408
Morgan	6,607	16,639
Nicholas	7,267	20,572
Ohio	6,313	17,672
Pendleton	6,607	16,639
Pleasants	8,485	17,032
Pocahontas	7,346	16,359
Preston	7,346	16,359
Putnam	6,855	18,411
Raleigh	7,158	19,408
Randolph	7,346	16,359
Ritchie	8,485	17,032
Roane	7,267	20,572
Summers	7,158	19,408
Taylor	7,346	16,359
Tucker	7,346	16,359
Tyler	8,485	17,032
Upshur	7,346	16,359
Wayne	6,855	18,411
Webster	7,346	16,359
Wetzel	6,706	17,518
Wirt	8,485	17,032
Wood	8,485	17,032
Wyoming	6,925	18,623

Wisconsin

County	Employee-Only	Dependent, Family, etc.
Adams	5,793	17,632
Ashland	6,084	18,724
Barron	7,523	17,880
Bayfield	6,084	18,724
Brown	5,990	17,556
Buffalo	6,922	19,611
Burnett	6,084	18,724
Calumet	6,352	18,101
Chippewa	8,268	19,809
Clark	7,523	17,880
Columbia	6,433	20,968
Crawford	6,934	19,707
Dane	6,193	17,738

Dodge	6,352	18,101
Door	5,990	17,556
Douglas	6,084	18,724
Dunn	8,268	19,809
Eau Claire	8,268	19,809
Florence	6,621	17,777
Fond du Lac	6,352	18,101
Forest	6,621	17,777
Grant	6,934	19,707
Green	6,433	20,968
Green Lake	5,793	17,632
Iowa	6,934	19,707
Iron	6,621	17,777
Jackson	6,922	19,611
Jefferson	6,433	20,968
Juneau	5,793	17,632
Kenosha	6,526	19,952
Kewaunee	5,990	17,556
La Crosse	6,922	19,611
Lafayette	6,934	19,707
Langlade	6,621	17,777
Lincoln	7,069	17,511
Manitowoc	5,990	17,556
Marathon	7,069	17,511
Marinette	5,990	17,556
Marquette	5,793	17,632
Menomonee	5,990	17,556
Milwaukee	6,594	19,579
Monroe	6,922	19,611
Oconto	5,990	17,556
Oneida	6,621	17,777
Outagamie	6,352	18,101
Ozaukee	6,675	17,268
Pepin	8,268	19,809
Pierce	6,221	16,612
Polk	6,221	16,612
Portage	7,069	17,511
Price	7,523	17,880
Racine	6,526	19,952
Richland	5,793	17,632
Rock	6,433	20,968
Rusk	7,523	17,880
Sauk	5,793	17,632

Sawyer	6,084	18,724
Shawano	5,990	17,556
Sheboygan	6,352	18,101
St. Croix	6,221	16,612
Taylor	7,523	17,880
Trempealeau	6,922	19,611
Vernon	6,934	19,707
Vilas	6,621	17,777
Walworth	6,433	20,968
Washburn	6,084	18,724
Washington	6,675	17,268
Waukesha	6,675	17,268
Waupaca	6,352	18,101
Waushara	6,352	18,101
Winnebago	6,352	18,101
Wood	7,069	17,511

Wyoming

County	Employee-Only	Dependent, Family, etc.
Albany	7,563	19,502
Big Horn	7,563	19,502
Campbell	7,563	19,502
Carbon	7,563	19,502
Converse	7,563	19,502
Crook	7,563	19,502
Fremont	7,563	19,502
Goshen	7,563	19,502
Hot Springs	7,563	19,502
Johnson	7,563	19,502
Laramie	7,419	18,667
Lincoln	7,563	19,502
Natrona	7,028	19,188
Niobrara	7,563	19,502
Park	7,563	19,502
Platte	7,563	19,502
Sheridan	7,563	19,502
Sublette	7,563	19,502
Sweetwater	7,563	19,502
Teton	7,563	19,502
Uinta	7,563	19,502
Washakie	7,563	19,502
Weston	7,563	19,502