

## **LGERS Employer Contribution Rates Effective July 1, 2022**

**Prepared by Staff of the N.C. Department of State Treasurer, Retirement Systems Division April 2022**

The following pages contain employer contribution rates effective July 1, 2022 for employers participating in the Local Governmental Employees' Retirement System (LGERS). The rows are ordered according to the employer's five-digit Retirement System identification code. Employer contribution rates on these pages will apply to all compensation reported on and after the July 1, 2022 ORBIT report for each employer's employees who are LGERS members. Employer contribution rates do not include the 6% of compensation contributed by employees.

Employers whose participation in LGERS began within the last 18 months, or who temporarily paused and resumed reporting in that time, may not appear in the table. These employers have received specific guidance from the Retirement Systems Division (RSD) regarding their contribution rates.

The rates are based on current LGERS benefits, and on the actuarial valuation as of December 31, 2020. Changes in employer contribution rates may occur from year to year. Investment performance, law changes, and other items can affect the rates. If legislation enacted by the General Assembly or other events require a change in employer contribution rates, RSD will provide further notice to employers.

The numbered columns on the table are as follows:

- For employees other than law enforcement officers (LEOs), i.e., Local General (LOCG), Local Firefighter (LOCF), and Local Register of Deeds (LOCROD) employees:
  - Column 1 is the total employer contribution rate, or the sum of Columns 2-4.
  - Column 2 is the 12.10% retirement rate set by the Board of Trustees in January 2022.
  - Column 3 is the Accrued Liability rate. Some employers, beginning at the time they joined LGERS, must pay this additional contribution to cover the cost of prior service credits for employees, or other liabilities they had when they joined LGERS. The rate is shown on this table for employers who will be paying the rate as of July 1, 2022.
  - Column 4 is the Death Benefit rate for employers who have elected to provide such coverage for their active employees other than law enforcement officers.
  
- For LEOs (LOCL):
  - Column 5 is the total employer contribution rate, or the sum of Columns 6-9.
  - Column 6 is the 13.10% retirement rate set by the Board of Trustees in January 2022.
  - Column 7 is the Accrued Liability rate. See description of Column 3 above.
  - Column 8 is the Death Benefit rate for all employers of LEOs.
  - Column 9 is the Court Cost offset. A portion of Court Costs goes to LGERS to reduce employer contributions for LEOs. This amount can change from year to year.
  
- For all employers with Accrued Liability contribution rates in Columns 3 or 7, Column 10 is the projected date for that portion of the contribution to end. This is only an estimate and is subject to change based on actuarial valuations and future contribution amounts.

Employing units with questions about this information should contact RSD at 919-814-9816.

Employer Code	Employer	Non-LEO Employees (LOGG, LOCF, and LOCROD)				LEO Employees (LOCL)					Est. Accd Liab Liquidation
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accd Liab	LEO Death Ben	LEO Court Costs	
70505	Eastern Band of Cherokee Indians					13.04%	13.10%	0.00%	0.14%	(0.20%)	
72265	Piedmont Triad Airport Authority					13.04%	13.10%	0.00%	0.14%	(0.20%)	
72593	Seagrove, Town					13.04%	13.10%	0.00%	0.14%	(0.20%)	
72657	Sparta, Town of					13.04%	13.10%	0.00%	0.14%	(0.20%)	
90001	Yancey County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
90002	Yancey Soil & Water Cons	12.10%	12.10%	0.00%							
90011	Burnsville, Town of	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
90092	Martin-Tyrrell-Washington Dist Health Dept	12.14%	12.10%	0.00%	0.04%						
90096	Albemarle Regional Health Services	12.16%	12.10%	0.00%	0.06%						
90098	Toe River Health District	12.16%	12.10%	0.00%	0.06%						
90099	Appalachian District Health Dept	12.12%	12.10%	0.00%	0.02%						
90101	Alamance County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
90111	Burlington, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
90114	Mebane, City of	22.60%	12.10%	10.50%		23.54%	13.10%	10.50%	0.14%	(0.20%)	6/30/2025
90117	Alamance Municipal A.B.C. Board	12.23%	12.10%	0.00%	0.13%						
90121	Graham, City of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
90131	Elon, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
90141	Town of Haw River	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
90151	Alamance, Village of	12.10%	12.10%	0.00%							
90161	Green Level, Town of	12.10%	12.10%	0.00%							
90201	Alexander County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
90203	Alexander County Health Dept	12.13%	12.10%	0.00%	0.03%						
90205	Alexander County Public Library	12.16%	12.10%	0.00%	0.06%						
90206	Alexander County Dept of S S	12.13%	12.10%	0.00%	0.03%						
90211	Taylorsville, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
90301	Alleghany County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
90305	Northwestern Regional Library	12.19%	12.10%	0.00%	0.09%						
90307	Sparta A.B.C. Board	12.63%	12.10%	0.53%							12/31/2028
90401	Anson County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
90411	Wadesboro, Town of	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
90413	Wadesboro Housing Authority	12.17%	12.10%	0.00%	0.07%						
90417	Wadesboro A.B.C. Board	12.21%	12.10%	0.00%	0.11%						
90421	Lilesville, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
90431	Polkton, Town of	12.22%	12.10%	0.00%	0.12%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
90441	Peachland, Town of	12.10%	12.10%	0.00%							
90451	Ansonville, Town of	12.10%	12.10%	0.00%							
90461	Morven, Town of	12.10%	12.10%	0.00%							
90501	Ashe County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
90507	West Jefferson A.B.C. Board	15.32%	12.10%	3.22%							6/30/2027
90511	Jefferson, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
90521	West Jefferson, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
90601	Avery County	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
90602	Avery County Fire Commission	18.35%	12.10%	6.25%							6/30/2034
90605	Avery-Mitchell-Yancey Reg Library	12.17%	12.10%	0.00%	0.07%						
90611	Banner Elk, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
90617	High Country A.B. C. Board	12.15%	12.10%	0.00%	0.05%						
90621	Newland, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
90631	Beech Mountain, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
90641	Elk Park, Town of	12.10%	12.10%	0.00%							
90651	Sugar Mountain, Town of	19.24%	12.10%	7.14%		20.18%	13.10%	7.14%	0.14%	(0.20%)	6/30/2024
90701	Beaufort County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
90704	Beaufort County A.B.C. Board	12.22%	12.10%	0.00%	0.12%						
90705	B.H.M. Regional Library	12.21%	12.10%	0.00%	0.11%						

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accd Liab	LEO Death Ben	LEO Court Costs	
90709	Mideast Commission	12.14%	12.10%	0.00%	0.04%						
90711	Washington, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
90721	Aurora, Town of	12.22%	12.10%	0.00%	0.12%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
90731	Belhaven, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
90741	Washington Park, Town of	12.10%	12.10%	0.00%							
90751	Chocowinity, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
90801	Bertie County	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
90804	Bertie County A.B.C. Board	12.22%	12.10%	0.00%	0.12%						
90805	Albemarle Regional Library	12.26%	12.10%	0.00%	0.16%						
90808	Bertie-Martin Regional Jail Comm	12.16%	12.10%	0.00%	0.06%						
90811	Aulander, Town of	12.14%	12.10%	0.00%	0.04%						
90812	Windsor, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
90813	Colerain, Town of	12.33%	12.10%	0.00%	0.23%						
90861	Lewiston Woodville, Town of	13.14%	12.10%	1.04%		14.08%	13.10%	1.04%	0.14%	(0.20%)	6/30/2024
90901	Bladen County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
90911	Elizabethtown, Town of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
90917	Elizabeth A.B.C. Board	12.10%	12.10%	0.00%							
90918	South Eastern Economic Development Comm	12.12%	12.10%	0.00%	0.02%						
90921	White Lake, Town of	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
90931	Clarkton, Town pf	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
90941	Bladenboro, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
91001	Brunswick County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91002	Leland, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
91003	Brunswick Co Health Dept	12.13%	12.10%	0.00%	0.03%						
91004	Brunswick County A.B.C. Board	12.10%	12.10%	0.00%							
91006	Brunswick Co Dept of Social Services	12.13%	12.10%	0.00%	0.03%						
91007	Calabash A.B.C. Board	12.10%	12.10%	0.00%							
91008	Cape Fear Council of Governments	12.10%	12.10%	0.00%							
91009	Brunswick County Tourism Authority	13.11%	12.10%	1.01%							6/30/2025
91010	Calabash, Town of	12.10%	12.10%	0.00%							
91011	Southport, City of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91012	Northwest, City of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
91013	Southeast Brunswick Sanitary District	18.01%	12.10%	5.81%	0.10%						6/30/2038
91014	Holden Beach, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
91015	Cape Fear Regional Jetport	12.81%	12.10%	0.00%	0.71%						
91017	Southport A.B.C. Board	12.28%	12.10%	0.00%	0.18%						
91020	Belville, Town of	12.74%	12.10%	0.64%							6/30/2023
91021	Oak Island, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91024	Carolina Shores Town of	12.10%	12.10%	0.00%							
91026	Navassa, Town of	19.37%	12.10%	7.27%		20.31%	13.10%	7.27%	0.14%	(0.20%)	6/30/2035
91027	Oak Island A.B.C. Bd	12.24%	12.10%	0.00%	0.14%						
91032	St James, Town of	12.10%	12.10%	0.00%							
91041	Sunset Beach, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91042	Brunswick Regional Water and Sewer H2GO	12.10%	12.10%	0.00%							
91047	Sunset Beach A.B.C. Board	12.41%	12.10%	0.00%	0.31%						
91051	Caswell Beach, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
91057	Shallotte A.B.C. Board	12.23%	12.10%	0.00%	0.13%						
91061	Ocean Isle Beach, Town of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91067	Ocean Isle Beach A.B.C.	12.20%	12.10%	0.00%	0.10%						
91071	Boiling Spring Lakes, City of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91077	Boiling Spring Lakes A.B.C. Board	12.10%	12.10%	0.00%							
91081	Shallotte, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
91091	Bald Head Island, Village of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accd Liab	LEO Death Ben	LEO Court Costs	
91101	Buncombe County	12.13%	12.10%	0.00%	0.03%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91102	Land-of-Sky Regional Council	12.15%	12.10%	0.00%	0.05%						
91104	Woodfin A.B.C. Commission	13.61%	12.10%	1.51%							6/30/2023
91107	Western NC Regional Air Quality	12.14%	12.10%	0.00%	0.04%						
91108	Metro Sewerage Dist of Buncombe County	12.14%	12.10%	0.00%	0.04%						
91109	Woodfin Sanitary Water and Sewer Dist	12.14%	12.10%	0.00%	0.04%						
91111	Biltmore Forest, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
91120	West Buncombe Fire Dept	12.10%	12.10%	0.00%							
91121	Asheville, City of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
91127	Asheville A.B.C. Board	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91128	Asheville Regional Airport Authority	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91138	Skyland Vol Fire Dept	12.10%	12.10%	0.00%							
91141	Weaverville, Town of	12.19%	12.10%	0.00%	0.09%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91147	Weaverville A.B.C. Board	12.10%	12.10%	0.00%							
91151	Black Mountain, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91154	Black Mountain A.B.C. Board	12.19%	12.10%	0.00%	0.09%						
91161	Montreat, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91171	Woodfin, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
91201	Burke County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91203	Burke Co Health Dept	12.14%	12.10%	0.00%	0.04%						
91206	Burke Co Dept of Social Services	12.14%	12.10%	0.00%	0.04%						
91208	Burke County Tourism Dev. Authority	12.10%	12.10%	0.00%							
91211	Valdese, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91213	Valdese Housing Authority	12.10%	12.10%	0.00%							
91214	Rutherford College, Town of	12.10%	12.10%	0.00%							
91217	Morganton A.B.C. Board	12.19%	12.10%	0.00%	0.09%						
91221	Drexel, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91231	Morganton, City of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
91233	Morganton Housing Authority	12.15%	12.10%	0.00%	0.05%						
91241	Glen Alpine, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91251	Hildebran, Town of	12.10%	12.10%	0.00%							
91261	Connelly Springs, Town of	12.10%	12.10%	0.00%							
91301	Cabarrus County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91302	Water & Sewer Auth of Cabarrus County	12.13%	12.10%	0.00%	0.03%						
91306	Cabarrus Co Public Health Auth	12.13%	12.10%	0.00%	0.03%						
91308	Cabarrus County Tourism Authority	12.77%	12.10%	0.67%							6/30/2029
91311	Concord, City of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91317	Concord A.B.C. Board	12.19%	12.10%	0.00%	0.09%						
91321	Mount Pleasant, Town of	12.10%	12.10%	0.00%							
91327	Mount Pleasant A.B.C. Board	12.14%	12.10%	0.00%	0.04%						
91331	Kannapolis, City of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91341	Midland, Town of	12.10%	12.10%	0.00%							
91401	Caldwell County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91411	Granite Falls, Town of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91414	Rhodhiss, Town of	12.10%	12.10%	0.00%							
91417	Granite Falls A.B.C. Board	12.24%	12.10%	0.00%	0.14%						
91421	Sawmills, Town of	12.10%	12.10%	0.00%							
91423	Lenoir Housing Authority	12.15%	12.10%	0.00%	0.05%						
91431	Hudson, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
91441	Harrisburg, Town of	12.10%	12.10%	0.00%							
91451	Lenoir, City of	12.22%	12.10%	0.00%	0.12%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91457	Lenoir A.B.C. Board	12.10%	12.10%	0.00%							
91461	Town of Cajah's Mountain	12.10%	12.10%	0.00%							

Employer Code	Employer	Non-LEO Employees (LOCG, LOCF, and LOCROD)				LEO Employees (LOCL)					Est. Accd Liab Liquidation
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accd Liab	LEO Death Ben	LEO Court Costs	
91501	Camden County	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91504	Camden County A.B.C. Board	12.31%	12.10%	0.00%	0.21%						
91601	Carteret County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91604	Carteret County A.B.C. Board	12.22%	12.10%	0.00%	0.12%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91608	Western Carteret Interlocal Cooperation Agency	12.10%	12.10%	0.00%							
91611	Morehead City, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91621	Newport, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
91631	Beaufort, Town of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91633	Beaufort Housing Authority	12.10%	12.10%	0.00%							
91641	Pine Knoll Shores, Town of	12.13%	12.10%	0.00%	0.03%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91651	Emerald Isle, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
91661	Indian Beach, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
91671	Cape Carteret, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91681	Atlantic Beach, Town of	18.43%	12.10%	6.23%	0.10%	19.27%	13.10%	6.23%	0.14%	(0.20%)	6/30/2025
91691	Cedar Point, Town of	12.10%	12.10%	0.00%							
91701	Caswell County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91704	Caswell County A.B.C. Board	12.23%	12.10%	0.00%	0.13%						
91706	Caswell Co Dept of Social Services	12.17%	12.10%	0.00%	0.07%						
91719	Yanceyville, Town of	12.13%	12.10%	0.00%	0.03%						
91801	Catawba County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91804	Catawba County A.B.C. Board	12.25%	12.10%	0.00%	0.15%						
91811	Hickory, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91812	Hickory Conover Tourism Dev Auth	12.10%	12.10%	0.00%							
91813	Hickory Public Housing Authority	12.13%	12.10%	0.00%	0.03%						
91818	Western Piedmont Council of Gmmts	12.10%	12.10%	0.00%							
91819	Western Piedmont Regional Transit Authority	12.31%	12.10%	0.00%	0.21%						
91821	Claremont, City of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91831	Maiden, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91841	Longview, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91851	Conover, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91861	Brookford, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
91871	Newton, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91881	Catawba, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
91901	Chatham County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91903	Chatham Co Housing Auth	12.10%	12.10%	0.00%							
91904	Chatham County A.B.C. Board	12.22%	12.10%	0.00%	0.12%						
91908	Goldston-Gulf Sanitary District	12.10%	12.10%	0.00%							
91911	Siler City, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
91917	Siler City A.B.C. Board	12.16%	12.10%	0.00%	0.06%						
91921	Pittsboro, Town of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92001	Cherokee County	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92005	Nantahala Regional Library	12.28%	12.10%	0.00%	0.18%						
92011	Murphy, Town of	12.21%	12.10%	0.00%	0.11%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92017	Murphy A.B.C. Board	12.15%	12.10%	0.00%	0.05%						
92021	Andrews, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
92101	Chowan County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92104	Chowan County A.B.C. Board	12.23%	12.10%	0.00%	0.13%						
92109	Albemarle Regional Planning & Development Comm	12.13%	12.10%	0.00%	0.03%						
92111	Edenton, Town of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92113	New Edenton Housing Auth	12.21%	12.10%	0.00%	0.11%						
92201	Clay County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92214	Clay County A.B.C. Board	12.10%	12.10%	0.00%							
92301	Cleveland County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accd Liab	LEO Death Ben	LEO Court Costs	
92302	Cleveland County Water	12.10%	12.10%	0.00%							
92311	Shelby, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92317	Shelby A.B.C. Board	12.19%	12.10%	0.00%	0.09%						
92321	Kings Mountain, City of	12.20%	12.10%	0.00%	0.10%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92327	Kings Mountain A.B.C. Board	12.31%	12.10%	0.00%	0.21%						
92331	Boiling Springs, Town of	12.20%	12.10%	0.00%	0.10%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92341	Lawndale, Town of	12.10%	12.10%	0.00%							
92351	Grover, Town of	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92401	Columbus County	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92403	Whiteville Housing Authority	12.10%	12.10%	0.00%							
92411	Whiteville, City of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92417	Whiteville A.B.C. Board	12.11%	12.10%	0.00%	0.01%						
92421	Brunswick, Town of	12.10%	12.10%	0.00%							
92427	Lake Waccamaw A.B.C. Board	12.33%	12.10%	0.00%	0.23%						
92431	Fair Bluff, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
92441	Chadbourn, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
92444	West Columbus A.B.C. Board	12.10%	12.10%	0.00%							
92451	Tabor City, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
92461	Lake Waccamaw, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
92501	Craven County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92502	First Craven Sanitary Dist	12.10%	12.10%	0.00%							
92504	Craven Co A.B.C. Bd	12.17%	12.10%	0.00%	0.07%						
92505	Craven-Pamlico-Carteret Regional Library	12.21%	12.10%	0.00%	0.11%						
92506	Coastal Carolina Regional Airport	12.33%	12.10%	0.00%	0.23%						
92507	Neuse River Council of Governments	12.12%	12.10%	0.00%	0.02%						
92508	Coastal Regional Solid Waste Mngt Auth	12.17%	12.10%	0.00%	0.07%						
92511	New Bern, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92513	Trillium Health Resources	12.13%	12.10%	0.00%	0.03%						
92521	Trent Woods, Town of	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92531	Havelock, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92541	River Bend, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
92551	Vanceboro, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
92561	Bridgeton, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
92571	Cove City, Town of	12.10%	12.10%	0.00%							
92601	Cumberland County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92602	Westarea Volunteer Fire Dept	12.10%	12.10%	0.00%							
92604	Cumberland Co A.B.C. Board	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92607	Mid-Carolina Council Of Governments	12.14%	12.10%	0.00%	0.04%						
92611	Fayetteville, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92613	Fayetteville Metropolitan Housing Auth	12.16%	12.10%	0.00%	0.06%						
92614	Fayetteville Public Works Commission	12.10%	12.10%	0.00%							
92621	Stedman, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
92631	Hope Mills, Town of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92641	Wade, Town of	12.10%	12.10%	0.00%							
92651	Linden, Town of	12.10%	12.10%	0.00%							
92661	Spring Lake, Town of	18.78%	12.10%	6.62%	0.06%	19.66%	13.10%	6.62%	0.14%	(0.20%)	6/30/2024
92671	Falcon Town of	18.52%	12.10%	6.42%							6/30/2026
92681	Eastover, Town of	12.15%	12.10%	0.00%	0.05%						
92701	Currituck County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92704	Currituck Co A.B.C. Board	12.10%	12.10%	0.00%							
92801	Dare County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92802	Dare County Tourism Board	12.13%	12.10%	0.00%	0.03%						
92804	Dare County A.B.C. Board	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accd Liab	LEO Death Ben	LEO Court Costs	
92811	Nags Head, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92821	Kill Devil Hills, Town of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92831	Manteo, Town of	12.20%	12.10%	0.00%	0.10%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92841	Southern Shores, Town of	12.13%	12.10%	0.00%	0.03%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92851	Kitty Hawk, Town of	12.21%	12.10%	0.00%	0.11%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92861	Duck, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
92901	Davidson County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92911	Thomasville, City of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92913	Thomasville Housing Authority	28.53%	12.10%	16.43%							6/30/2024
92914	Thomasville A.B.C. Board	12.10%	12.10%	0.00%							
92917	Lexington A.B.C. Board	12.31%	12.10%	0.00%	0.21%						
92921	Denton, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
92931	Lexington, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
92941	Midway, Town of	14.39%	12.10%	2.29%							3/31/2038
93001	Davie County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93009	Davie Soil and Water Conservation Dist	12.10%	12.10%	0.00%							
93011	Mocksville, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93021	Bermuda Run, Town of	12.10%	12.10%	0.00%							
93028	Mocksville-Cooleemee A.B.C. Board	12.18%	12.10%	0.00%	0.08%						
93031	Cooleemee, Town of	18.30%	12.10%	6.20%		19.24%	13.10%	6.20%	0.14%	(0.20%)	9/30/2027
93101	Duplin County	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93108	Eastpointe Human Services	12.14%	12.10%	0.00%	0.04%						
93111	Beulaville, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93121	Kenansville, Town of	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93127	Kenansville A.B.C. Board	12.10%	12.10%	0.00%							
93131	Warsaw, Town of	12.46%	12.10%	0.00%	0.36%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93137	Warsaw A.B.C. Board	12.10%	12.10%	0.00%							
93141	Faison, Town of	12.15%	12.10%	0.00%	0.05%						
93151	Wallace, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
93157	Wallace A.B.C. Bd	12.10%	12.10%	0.00%							
93161	Rose Hill, Town of	12.20%	12.10%	0.00%	0.10%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93171	Calypso, Town of	12.10%	12.10%	0.00%							
93181	Teachey, Town of	12.10%	12.10%	0.00%							
93191	Magnolia, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
93201	Durham County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93204	Durham County A.B.C. Board	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93209	Alliance Behavioral Healthcare	12.10%	12.10%	0.00%							
93211	Durham, City of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
93212	Durham Convention & Visitors Bureau	17.81%	12.10%	5.71%							6/30/2025
93219	Triangle J Council of Governments	12.13%	12.10%	0.00%	0.03%						
93301	Edgecombe County	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93304	Edgecombe County A.B.C. Board	12.20%	12.10%	0.00%	0.10%						
93305	Edgecombe County Memorial Library	12.19%	12.10%	0.00%	0.09%						
93309	Upper Coastal Plain Council of Governements	12.14%	12.10%	0.00%	0.04%						
93311	Tarboro, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93317	Tarboro Redevelopment Commission	12.16%	12.10%	0.00%	0.06%						
93321	Rocky Mount, City of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93323	Rocky Mount-Wilson Airport Authority	12.14%	12.10%	0.00%	0.04%						
93331	Pinetops, Town of	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93333	Rocky Mt Housing Authority	12.10%	12.10%	0.00%							
93341	Macclesfield, Town of	12.13%	12.10%	0.00%	0.03%						
93351	Princeville, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
93401	Forsyth County	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accd Liab	LEO Death Ben	LEO Court Costs	
93406	Piedmont Triad Regional Council	12.20%	12.10%	0.00%	0.10%						
93411	Winston-Salem, City of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
93413	Winston-Salem Housing Authority	12.15%	12.10%	0.00%	0.05%						
93417	Triad Municipal A.B.C. Board	12.21%	12.10%	0.00%	0.11%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93421	Kernersville, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
93431	Rural Hall, Town of	12.14%	12.10%	0.00%	0.04%						
93441	Clemmons, Village of	12.10%	12.10%	0.00%							
93442	Clemmons Fire Department	12.10%	12.10%	0.00%							
93451	Lewisville, Town of	12.10%	12.10%	0.00%							
93461	Walkertown, Town of	12.10%	12.10%	0.00%							
93471	Tobaccoville, Village of	12.10%	12.10%	0.00%							
93501	Franklin County	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93511	Franklinton, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
93517	Franklinton A.B.C Board	12.32%	12.10%	0.00%	0.22%						
93521	Louisburg, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93527	Louisburg A.B.C. Board	12.18%	12.10%	0.00%	0.08%						
93531	Bunn, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
93537	Bunn A.B.C. Board	12.10%	12.10%	0.00%							
93541	Youngsville, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
93601	Gaston County	12.13%	12.10%	0.00%	0.03%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93602	Stanley, Town of	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93604	Cramerton A.B.C. Board	12.10%	12.10%	0.00%							
93609	Partners Behavioral Health Management	12.14%	12.10%	0.00%	0.04%						
93610	Mcadenville, Town of	12.13%	12.10%	0.00%	0.03%						
93611	Gastonia, City of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
93617	Gastonia A.B.C. Board	12.33%	12.10%	0.00%	0.23%						
93618	Gaston County Economic Dev Commission	22.17%	12.10%	10.07%							12/31/2022
93621	Belmont, City of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
93623	Belmont Housing Authority	12.10%	12.10%	0.00%							
93631	Cramerton, Town of	12.25%	12.10%	0.00%	0.15%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93641	Cherryville, City of	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93647	Cherryville A.B.C. Board	25.31%	12.10%	13.21%							6/30/2023
93651	Dallas, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
93661	Lowell, City of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
93671	Bessemer City, City of	12.21%	12.10%	0.00%	0.11%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93681	Ranlo, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
93691	Mount Holly, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93701	Gates County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93704	Gates County A.B.C. Board	12.29%	12.10%	0.00%	0.19%						
93801	Graham County	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
93803	Graham Co Health Dept	12.14%	12.10%	0.00%	0.04%						
93806	Graham County Dept of S S	12.14%	12.10%	0.00%	0.04%						
93821	Robbinsville, Town of	12.18%	12.10%	0.00%	0.08%						
93901	Granville County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93904	Granville Co A.B.C. Bd	12.25%	12.10%	0.00%	0.15%						
93906	Granville County Hospital	12.13%	12.10%	0.00%	0.03%						
93908	Granville-Vance Public Health	12.13%	12.10%	0.00%	0.03%						
93910	South Granville Water and Sewer Authority	12.22%	12.10%	0.00%	0.12%						
93911	Oxford, City of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
93913	Oxford Housing Authority	12.16%	12.10%	0.00%	0.06%						
93914	Stovall, Town of	12.35%	12.10%	0.00%	0.25%						
93921	Creedmoor, City of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
93931	Butner, Town of	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	





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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accd Liab	LEO Death Ben	LEO Court Costs	
94501	Henderson County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
94511	Hendersonville, City of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
94517	Hendersonville A.B.C. Bd	12.10%	12.10%	0.00%							
94521	Laurel Park, Town of	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
94527	Laurel Park A.B.C. Board	12.17%	12.10%	0.00%	0.07%						
94531	Flat Rock, Village of	12.10%	12.10%	0.00%							
94532	Blue Ridge Fire Department	12.14%	12.10%	0.00%	0.04%						
94541	Fletcher, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
94547	Fletcher A.B.C. Board	12.10%	12.10%	0.00%							
94551	Mills River, Town of	12.32%	12.10%	0.00%	0.22%						
94601	Hertford County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
94604	Hertford County A.B.C. Board	12.18%	12.10%	0.00%	0.08%						
94611	Ahoskie, Town of	12.20%	12.10%	0.00%	0.10%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
94621	Murfreesboro, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
94631	Winton, Town of	12.25%	12.10%	0.00%	0.15%						
94641	Cofield, Town of	12.10%	12.10%	0.00%							
94701	Hoke County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
94704	Hoke County A.B.C. Board	12.20%	12.10%	0.00%	0.10%						
94711	Raeford, Town of	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
94801	Hyde County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
94804	Hyde County A.B.C. Board	12.10%	12.10%	0.00%							
94812	Ocracoke Sanitary Dist	12.17%	12.10%	0.00%	0.07%						
94901	Iredell County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
94908	Greater Statesville Development Corp	12.10%	12.10%	0.00%							
94911	Statesville, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
94917	Statesville A.B.C. Board	12.20%	12.10%	0.00%	0.10%						
94921	Mooreville, City of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
94923	Mooreville Housing Authority	12.16%	12.10%	0.00%	0.06%						
94927	Mooreville A.B.C. Board	12.16%	12.10%	0.00%	0.06%						
94931	Troutman, Town of	12.23%	12.10%	0.00%	0.13%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
94937	Troutman A.B.C. Board	12.10%	12.10%	0.00%							
94941	Mi Connection Communications System	12.10%	12.10%	0.00%							
94947	Valdese A.B.C. Board	12.10%	12.10%	0.00%							
95001	Jackson County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95002	Tuckaseegee Water Authority	12.16%	12.10%	0.00%	0.06%						
95005	Fontana Regional Library	12.18%	12.10%	0.00%	0.08%						
95008	Southwestern NC Planning & Econ Dev Comm	12.14%	12.10%	0.00%	0.04%						
95009	Vaya Health	12.13%	12.10%	0.00%	0.03%						
95010	Jackson County Tourism Development Authority	12.10%	12.10%	0.00%							
95011	Sylva, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95017	Jackson County A.B.C. Board	12.18%	12.10%	0.00%	0.08%						
95101	Johnston County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95103	Benson Housing Authority	16.03%	12.10%	3.93%							12/31/2036
95104	Johnston County A.B.C. Board	12.22%	12.10%	0.00%	0.12%						
95105	Public Library of Johnston Co and Smithfield	12.15%	12.10%	0.00%	0.05%						
95106	Archer Lodge, Town of	12.85%	12.10%	0.53%	0.22%						6/30/2024
95110	Johnston Health Center	12.19%	12.10%	0.00%	0.09%						
95111	Smithfield, Town of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95113	Smithfield Housing Authority	22.78%	12.10%	10.68%							6/30/2023
95121	Selma, Town of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95122	Micro, Town of	12.10%	12.10%	0.00%		15.51%	13.10%	2.47%	0.14%	(0.20%)	6/30/2030
95123	Selma Housing Authority	12.13%	12.10%	0.00%	0.03%						
95131	Clayton, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accd Liab	LEO Death Ben	LEO Court Costs	
95141	Benson, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95151	Four Oaks, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
95161	Pine Level, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
95171	Kenly, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
95181	Princeton, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
95191	Wilson's Mills, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
95201	Jones County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95204	Jones County A.B.C. Board	12.25%	12.10%	0.00%	0.15%						
95205	Neuse Regional Library-Jones County	12.18%	12.10%	0.00%	0.08%						
95211	Pollocksville, Town of	12.56%	12.10%	0.00%	0.46%						
95221	Maysville, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
95301	Lee County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95311	Sanford, City of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
95317	Sanford A.B.C. Board	12.21%	12.10%	0.00%	0.11%						
95321	Broadway, Town of	12.21%	12.10%	0.00%	0.11%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95401	Lenoir County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95404	Lenoir County A.B.C. Board	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95405	Neuse Regional Library	12.14%	12.10%	0.00%	0.04%						
95411	Kinston, City of	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95413	Kinston Housing Authority	12.15%	12.10%	0.00%	0.05%						
95415	Kinston-Lenoir Co Pub Library	12.20%	12.10%	0.00%	0.10%						
95421	Pink Hill, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95431	Lagrange, Town of	12.14%	12.10%	0.00%	0.04%						
95501	Lincoln County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95504	Lincoln County A.B.C. Board	13.24%	12.10%	1.14%							6/30/2023
95511	Lincolnton, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95513	Lincolnton Housing Authority	12.18%	12.10%	0.00%	0.08%						
95517	Lincolnton A.B.C. Board	12.24%	12.10%	0.00%	0.14%						
95601	Macon County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95611	Franklin, Town of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95617	Highlands A.B.C. Board	12.30%	12.10%	0.00%	0.20%						
95621	Highlands, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
95701	Madison County	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95711	Mars Hill, Town of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95721	Marshall, Town of	12.21%	12.10%	0.00%	0.11%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95733	Hot Springs Housing Authority	12.10%	12.10%	0.00%							
95801	Martin County	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95802	Martin Co Travel & Tourism Auth	12.37%	12.10%	0.00%	0.27%						
95804	Martin County A.B.C. Board	12.14%	12.10%	0.00%	0.04%						
95811	Williamston, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
95813	Williamston Housing Authority	12.21%	12.10%	0.00%	0.11%						
95821	Oak City, Town of	12.10%	12.10%	0.00%							
95831	Hamilton, Town of	12.17%	12.10%	0.00%	0.07%						
95841	Jamesville, Town of	12.10%	12.10%	0.00%							
95851	Robersonville, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
95853	Robersonville Authority	12.10%	12.10%	0.00%							
95901	McDowell County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95908	Pleasant Garden Fire Dept	12.10%	12.10%	0.00%							
95911	Marion, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
95917	Marion A.B.C. Board	12.10%	12.10%	0.00%							
95921	Old Fort, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
96001	Mecklenburg County	12.13%	12.10%	0.00%	0.03%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
96003	Charlotte Housing Authority	12.10%	12.10%	0.00%							



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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accd Liab	LEO Death Ben	LEO Court Costs	
96504	New Hanover County A.B.C. Board	12.27%	12.10%	0.00%	0.17%						
96507	Cape Fear Public Utility Authority	12.10%	12.10%	0.00%							
96508	Lower Cape Fear Water & Sewer Auth	12.20%	12.10%	0.00%	0.10%						
96511	Wrightsville Beach, Town of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
96512	Cape Fear Public Transportation Authority	12.10%	12.10%	0.00%							
96521	Carolina Beach, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
96531	Wilmington, City of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
96541	Kure Beach, Town of	12.22%	12.10%	0.00%	0.12%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
96601	Northampton County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
96604	Northampton County A.B.C. Board	12.32%	12.10%	0.00%	0.22%						
96611	Rich Square, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
96612	Choanoke Public Transportation Auth	12.10%	12.10%	0.00%							
96621	Woodland, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
96631	Garysburg, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
96641	Conway, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
96651	Gaston, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
96661	Jackson, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
96671	Severn, Town of	12.10%	12.10%	0.00%							
96681	Seaboard, Town	16.81%	12.10%	4.71%		17.75%	13.10%	4.71%	0.14%	(0.20%)	12/31/2025
96701	Onslow County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
96704	Onslow County A.B.C. Board	12.18%	12.10%	0.00%	0.08%						
96708	Onslow Water & Sewer Authority	13.42%	12.10%	1.22%	0.10%						6/30/2027
96711	Jacksonville, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
96721	Swansboro, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
96722	Sweptonville, Town of	12.10%	12.10%	0.00%							
96731	Holly Ridge, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
96741	Richlands, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
96751	North Topsail Beach, Town of	12.23%	12.10%	0.00%	0.13%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
96801	Orange County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
96804	Orange County A.B.C. Board	12.14%	12.10%	0.00%	0.04%						
96808	Orange Water and Sewer Authority	12.14%	12.10%	0.00%	0.04%						
96811	Chapel Hill, Town of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
96821	Carrboro, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
96831	Hillsborough, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
96901	Pamlico County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
96911	Bayboro, Town of	12.10%	12.10%	0.00%							
96912	Oriental, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
96918	Bay River Metro Sewerage District	12.25%	12.10%	0.00%	0.15%						
97001	Pasquotank County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97002	Pasquotank-Camden Ambulance Service	12.14%	12.10%	0.00%	0.04%						
97004	Pasquotank Co A.B.C. Board	12.15%	12.10%	0.00%	0.05%						
97005	East Albemarle Regional Library	12.15%	12.10%	0.00%	0.05%						
97008	Albemarle District Jail Commission	12.10%	12.10%	0.00%							
97011	Elizabeth City	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97012	Elizabeth City-Pasquotank Co Airport Auth	12.10%	12.10%	0.00%							
97013	Elizabeth City Pasquotank County TDA	14.37%	12.10%	2.27%							6/30/2032
97015	Pasquotank-Camden Library	12.18%	12.10%	0.00%	0.08%						
97018	Elizabeth City-Pasquotank Co Industrial Development	12.15%	12.10%	0.00%	0.05%						
97101	Pender County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97104	Pender County A.B.C. Board	12.22%	12.10%	0.00%	0.12%						
97111	Burgaw, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
97121	Topsail Beach, Town of	12.19%	12.10%	0.00%	0.09%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97131	Surf City, Town of	12.13%	12.10%	0.00%	0.03%	13.04%	13.10%	0.00%	0.14%	(0.20%)	

Employer Code	Employer	Non-LEO Employees (LOGG, LOCF, and LOCROD)				LEO Employees (LOCL)					Est. Accd Liab Liquidation
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accd Liab	LEO Death Ben	LEO Court Costs	
97201	Perquimans County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97211	Hertford, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97213	Hertford Housing Auth	12.10%	12.10%	0.00%							
97217	Hertford A.B.C. Board	12.22%	12.10%	0.00%	0.12%						
97221	Winfall, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
97301	Person County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97302	Roxboro Housing Authority	12.10%	12.10%	0.00%							
97304	Person Co A.B.C. Bd	12.26%	12.10%	0.00%	0.16%						
97311	Roxboro, City of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97401	Pitt County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97402	Pitt-Greenville Conv & Vistors	12.10%	12.10%	0.00%							
97404	Pitt County A.B.C. Board	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97405	Sheppard Memorial Library	12.18%	12.10%	0.00%	0.08%						
97408	Contennea Metropolitan Sewerage Dist	12.16%	12.10%	0.00%	0.06%						
97411	Greenville, City of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97412	Greenville Utilities Commission	12.14%	12.10%	0.00%	0.04%						
97413	Greenville Housing Authority	12.16%	12.10%	0.00%	0.06%						
97421	Farmville, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97423	Farmville Housing Authority	19.04%	12.10%	6.94%							6/30/2025
97431	Grifton, Town of	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97441	Bethel, Town of	12.19%	12.10%	0.00%	0.09%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97451	Winterville, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97461	Ayden, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
97471	Grimesland, Town of	12.19%	12.10%	0.00%	0.09%						
97481	Simpson, Village of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
97501	Polk County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97511	Tryon, Town of	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97521	Columbus, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
97527	Columbus A.B.C. Board	12.10%	12.10%	0.00%							
97531	Saluda, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97601	Randolph County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97607	Asheboro A.B.C. Board	12.10%	12.10%	0.00%							
97611	Asheboro, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97613	Asheboro Housing Authority	12.19%	12.10%	0.00%	0.09%						
97621	Randleman, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97623	Randleman Housing Authority	12.16%	12.10%	0.00%	0.06%						
97627	Randleman A.B.C. Board	12.14%	12.10%	0.00%	0.04%						
97631	Liberty, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97641	Ramseur, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
97651	Archdale, City of	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97661	Trinity, City of	12.10%	12.10%	0.00%							
97701	Richmond County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97705	Sandhill Regional Library	12.18%	12.10%	0.00%	0.08%						
97711	Rockingham, City of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97713	Rockingham Authority	12.13%	12.10%	0.00%	0.03%						
97517	Tryon A.B.C. Board	12.17%	12.10%	0.00%	0.07%						
97717	Hamlet A.B.C. Board	12.15%	12.10%	0.00%	0.05%						
97721	Hamlet, City of	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97727	Rockingham A.B.C. Board	12.19%	12.10%	0.00%	0.09%						
97731	Ellerbe, Town of	12.10%	12.10%	0.00%							
97801	Robeson County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97802	Lumber River Council of Governments	12.13%	12.10%	0.00%	0.03%						
97803	Robeson County Housing Authority	12.24%	12.10%	0.00%	0.14%						

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accd Liab	LEO Death Ben	LEO Court Costs	
97805	Robeson County Public Library	12.17%	12.10%	0.00%	0.07%						
97811	Lumberton, City of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97817	Lumberton A.B.C. Board	12.10%	12.10%	0.00%							
97818	Lumberton Airport Comm	12.10%	12.10%	0.00%							
97821	Fairmont, Town of	12.23%	12.10%	0.00%	0.13%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97823	Fairmont Housing Authority	12.15%	12.10%	0.00%	0.05%						
97831	St Pauls, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97837	St Paul's Brd of Alcoholic CTL	12.10%	12.10%	0.00%							
97840	Maxton, Town of	17.16%	12.10%	4.97%	0.09%	18.01%	13.10%	4.97%	0.14%	(0.20%)	6/30/2023
97841	Parkton, Town of	14.15%	12.10%	2.05%							6/30/2034
97847	Maxton A.B.C. Board	12.26%	12.10%	0.00%	0.16%						
97851	Pembroke, Town of	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97853	Pembroke Housing Authority	12.10%	12.10%	0.00%							
97861	Rowland, Town of	12.24%	12.10%	0.00%	0.14%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97871	Red Springs, Town of	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97877	Red Springs A.B.C. Board	12.10%	12.10%	0.00%							
97901	Rockingham County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97911	Reidsville, City of	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97913	New Reidsville Housing Auth	12.20%	12.10%	0.00%	0.10%						
97917	Reidsville A.B.C. Board	12.16%	12.10%	0.00%	0.06%						
97921	Mayodan, Town of	12.22%	12.10%	0.00%	0.12%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97931	Stoneville, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
97941	Madison, Town of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
97947	Madison A.B.C. Board	15.66%	12.10%	3.56%							12/31/2022
97948	Madison-Mayodan Recreation Comm	12.10%	12.10%	0.00%							
97951	Eden, City of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
97957	Eden A.B.C. Board	12.10%	12.10%	0.00%							
98001	Rowan County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98002	rowen Convention & Visitors Bureau	12.19%	12.10%	0.09%							6/30/2026
98003	Rowan Co Housing Authority	12.10%	12.10%	0.00%							
98004	Rowan County A.B.C. Board	12.22%	12.10%	0.00%	0.12%						
98008	Rowan Co Soil & Water Conv Dist	13.14%	12.10%	1.04%							6/30/2023
98011	Salisbury, City of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98013	Salisbury Housing Authority	12.10%	12.10%	0.00%							
98021	East Spencer, Town of	12.25%	12.10%	0.00%	0.15%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98023	East Spencer Housing Authority	12.13%	12.10%	0.00%	0.03%						
98031	Spencer, Town of	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98041	China Grove, Town of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98051	Landis, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
98061	Granite Quarry, Town of	12.13%	12.10%	0.00%	0.03%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98071	Rockwell, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
98081	Faith, Town of	12.10%	12.10%	0.00%							
98091	Cleveland, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98101	Rutherford County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98102	Broad River Water Authority	12.14%	12.10%	0.00%	0.04%						
98103	Rutherford Polk McDowell Dist Brd of Health	12.14%	12.10%	0.00%	0.04%						
98107	Forest City A.B.C. Board 168	12.10%	12.10%	0.00%							
98109	Isothermal Planning and Dev Comm	12.15%	12.10%	0.00%	0.05%						
98111	Forest City, Town of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98113	Forest City Housing Authority	12.10%	12.10%	0.00%							
98121	Spindale, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98131	Lake Lure, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
98141	Rutherfordton, Town of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accd Liab	LEO Death Ben	LEO Court Costs	
98147	Rutherfordton A.B.C. Board	12.10%	12.10%	0.00%							
98161	Ellenboro, Town of	12.10%	12.10%	0.00%							
98201	Sampson County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98205	J C Holiday Mem Library	12.14%	12.10%	0.00%	0.04%						
98211	Clinton, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98218	Clinton A.B.C. Board	12.15%	12.10%	0.00%	0.05%						
98221	Salemburg, Town of	12.14%	12.10%	0.00%	0.04%						
98231	Newton Grove, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98237	Roseboro A.B.C. Board	12.10%	12.10%	0.00%							
98241	Garland, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98251	Turkey, Town of	12.23%	12.10%	0.00%	0.13%						
98261	Roseboro, Town of	12.17%	12.10%	0.00%	0.07%						
98271	Autryville, Town of	12.14%	12.10%	0.00%	0.04%						
98301	Scotland County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98304	Scotland County A.B.C. Board	12.20%	12.10%	0.00%	0.10%						
98308	Laurinburg-Maxton Airport Commission	12.10%	12.10%	0.00%							
98311	Laurinburg, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98313	Laurinburg Housing Authority	18.84%	12.10%	6.65%	0.09%						12/31/2026
98321	Wagram, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98331	Gibson, Town of	13.69%	12.10%	1.59%							3/31/2025
98401	Stanly County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98404	Locust A.B.C. Board	12.10%	12.10%	0.00%							
98411	Albemarle, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98414	Misenheimer, Village of	12.28%	12.10%	0.00%	0.18%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98417	Albemarle A.B.C. Board	12.10%	12.10%	0.00%							
98421	Norwood, Town of	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98427	Norwood A.B.C. Bd	12.10%	12.10%	0.00%							
98431	Locust, City of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
98441	Oakboro, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
98451	Badin, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98471	New London, Town of	12.10%	12.10%	0.00%							
98481	Stanfield, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
98501	Stokes County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98511	Walnut Cove, Town of	12.16%	12.10%	0.00%	0.06%						
98517	Walnut Cove A.B.C. Board	12.10%	12.10%	0.00%							
98521	King, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98601	Surry County	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98604	Yadkin Valley A.B.C. Board	12.10%	12.10%	0.00%							
98607	Pilot Mountain A.B.C. Board	12.10%	12.10%	0.00%							
98608	Yadkin Valley Sewer Authority	12.10%	12.10%	0.00%							
98611	Pilot Mountain, Town of	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98621	Dobson, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98627	Dobson A.B.C. Bd	12.10%	12.10%	0.00%							
98631	Mount Airy, City of	12.24%	12.10%	0.00%	0.14%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98637	Mount Airy Alcoholic Board of Control	12.17%	12.10%	0.00%	0.07%						
98641	Elkin, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98701	Swain County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98711	Bryson City, Town of	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98717	Bryson City A.B.C. Board	12.18%	12.10%	0.00%	0.08%						
98801	Transylvania County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98811	Brevard, City of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
98817	Brevard A.B.C. Board	12.10%	12.10%	0.00%							
98901	Tyrrell County	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	



Employer Code	Employer	Non-LEO Employees (LOCG, LOCF, and LOCROD)				LEO Employees (LOCL)					Est. Accd Liab Liquidation
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accd Liab	LEO Death Ben	LEO Court Costs	
98904	Tyrrell Co A.B.C. Board	12.18%	12.10%	0.00%	0.08%						
98911	Columbia, Town of	12.10%	12.10%	0.00%							
99001	Union County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99011	Monroe, City of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99013	Monroe Housing Authority	12.17%	12.10%	0.00%	0.07%						
99014	Indian Trail A.B.C. Board	13.96%	12.10%	1.72%	0.14%						6/30/2039
99017	Monroe A.B.C. Board	12.17%	12.10%	0.00%	0.07%						
99021	Marshville, Town of	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99022	Mineral Springs, Town of	16.80%	12.10%	4.70%							6/30/2034
99031	Wingate, Town of	12.19%	12.10%	0.00%	0.09%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99041	Waxhaw, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99047	Waxhaw A.B.C. Board	12.10%	12.10%	0.00%							
99051	Indian Trail, Town of	12.14%	12.10%	0.00%	0.04%						
99061	Unionville, Town of	12.10%	12.10%	0.00%							
99071	Weddington, Town of	15.20%	12.10%	3.01%	0.09%						6/30/2027
99081	Marvin, Village of	12.10%	12.10%	0.00%							
99091	Wesley Chapel, Village of	12.10%	12.10%	0.00%							
99101	Vance County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99104	Vance County A.B.C. Bd	12.10%	12.10%	0.00%							
99109	Kerr-Tar Regional Council of Govts	12.14%	12.10%	0.00%	0.04%						
99110	Kerr Area Transportation Authority	12.10%	12.10%	0.00%							
99111	Henderson, City of	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99201	Wake County	12.13%	12.10%	0.00%	0.03%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99202	Holly Springs, Town of	12.13%	12.10%	0.00%	0.03%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99203	Rolesville, Town of	12.19%	12.10%	0.00%	0.09%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99204	Wake County A.B.C. Board	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99206	Morrisville, Town of	12.13%	12.10%	0.00%	0.03%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99207	Wake County Housing Authority	22.51%	12.10%	10.41%							6/30/2031
99208	Bayleaf Fire Department	12.10%	12.10%	0.00%							
99210	Electricities of NC	12.10%	12.10%	0.00%							
99211	Raleigh, City of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
99212	Durham Hwy Fire Protection Assoc	12.10%	12.10%	0.00%							
99213	Raleigh Housing Authority	12.15%	12.10%	0.00%	0.05%						
99218	Raleigh-Durham Airport Authority	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99219	Lincolnton-Lincoln County Airport Authority	12.10%	12.10%	0.00%							
99221	Cary, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99222	Centennial Authority	12.13%	12.10%	0.00%	0.03%						
99231	Wendell, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99241	Zebulon, Town of	12.13%	12.10%	0.00%	0.03%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99251	Garner, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99252	Garner Fire Dept	12.12%	12.10%	0.00%	0.02%						
99261	Fuquay-Varina, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99271	Apex, Town of	12.13%	12.10%	0.00%	0.03%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99281	Wake Forest, Town of	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99291	Knightdale, Town of	12.13%	12.10%	0.00%	0.03%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99301	Warren County	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99304	Warren County A.B.C. Board	12.10%	12.10%	0.00%							
99311	Norlina, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
99321	Warrenton, Town of	18.95%	12.10%	6.85%		19.89%	13.10%	6.85%	0.14%	(0.20%)	6/30/2033
99401	Washington County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99404	Washington County A.B.C. Board	12.20%	12.10%	0.00%	0.10%						
99405	Pettigrew Regional Library	12.18%	12.10%	0.00%	0.08%						
99411	Plymouth, Town of	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accd Liab	LEO Death Ben	LEO Court Costs	
99413	Plymouth Housing Authority	12.17%	12.10%	0.00%	0.07%						
99421	Roper, Town of	12.10%	12.10%	0.00%							
99431	Creswell, Town of	12.15%	12.10%	0.00%	0.05%						
99501	Watauga County	12.17%	12.10%	0.00%	0.07%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99502	Region D Council of Governments	12.10%	12.10%	0.00%							
99508	Blowing Rock Tourism Development Authority	12.10%	12.10%	0.00%							
99509	Watauga County District Tourism Dev Auth	12.10%	12.10%	0.00%							
99511	Boone, Town of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99521	Blowing Rock, Town of	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99527	Blowing Rock A.B.C. Board	12.10%	12.10%	0.00%							
99531	Seven Devils, Town of	17.08%	12.10%	4.98%		18.02%	13.10%	4.98%	0.14%	(0.20%)	6/30/2026
99601	Wayne County	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99602	Fork Township Sanitary Dist	12.13%	12.10%	0.00%	0.03%						
99603	Eastern Carolina Reg'l Housing Auth	12.10%	12.10%	0.00%							
99604	Wayne County A.B.C. Board	12.21%	12.10%	0.00%	0.11%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99609	Southern Wayne Sanitary District	12.15%	12.10%	0.00%	0.05%						
99610	Eastern Wayne Sanitary Dist	12.23%	12.10%	0.00%	0.13%						
99611	Goldsboro, City of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99613	Goldsboro Housing Authority	12.15%	12.10%	0.00%	0.05%						
99621	Mount Olive, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
99623	Mt Olive Housing Authority	12.10%	12.10%	0.00%							
99624	Washington Housing Authority	12.10%	12.10%	0.00%							
99631	Fremont, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
99651	Pikeville, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
99661	Walnut Creek, Village of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
99701	Wilkes County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99705	Appalachian Regional Library	12.10%	12.10%	0.00%							
99711	North Wilkesboro, Town of	12.18%	12.10%	0.00%	0.08%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99717	North Wilkesboro A.B.C. Board	12.18%	12.10%	0.00%	0.08%						
99721	Wilkesboro, Town of	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99727	Wilkesboro A.B.C. Board	12.10%	12.10%	0.00%							
99801	Wilson County	12.14%	12.10%	0.00%	0.04%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99802	Wilson County Tourism Development Auth	12.10%	12.10%	0.00%							
99804	Wilson County A.B.C. Board	12.16%	12.10%	0.00%	0.06%						
99811	Wilson, City of	12.13%	12.10%	0.00%	0.03%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99812	Wilson Economic Dev Council	12.10%	12.10%	0.00%							
99818	Wilson Cemetary Commission	12.10%	12.10%	0.00%							
99821	Stantonsburg, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
99831	Black Creek, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
99841	Lucama, Town of	12.15%	12.10%	0.00%	0.05%						
99851	Elm City, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
99901	Yadkin County	12.15%	12.10%	0.00%	0.05%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99911	Yadkinville, Town of	12.16%	12.10%	0.00%	0.06%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99921	Jonesville, Town of	12.28%	12.10%	0.00%	0.18%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99931	East Bend, Town of	12.19%	12.10%	0.00%	0.09%	13.04%	13.10%	0.00%	0.14%	(0.20%)	
99941	Boonville, Town of	12.10%	12.10%	0.00%		13.04%	13.10%	0.00%	0.14%	(0.20%)	
99991	N C Assoc of Co Commissioners	12.13%	12.10%	0.00%	0.03%						
99999	N C League of Municipalities	12.13%	12.10%	0.00%	0.03%						