

LGERS Employer Contribution Rates Effective July 1, 2024

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

March 2024

The following pages contain employer contribution rates effective July 1, 2024 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. Subject to the conditions described here, employer contribution rates on these pages will apply for each employer's employees who are LGERS members. Employer contribution rates do not include the 6% of compensation contributed by employees.

Employers participating in LGERS who have temporarily paused and resumed reporting within the last 18 months 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, 2022. 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 rates on this table may be further increased effective July 1, 2024 for any employer notified between April 2, 2023 and April 1, 2024 of an additional contribution required under the Contribution-Based Benefit Cap (CBBC) provisions, where the employer has not paid or entered into an agreement to pay the contribution by June 30, 2024. These employers will be notified of the increase in their rate.

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 13.60% retirement rate set by the Board of Trustees in January 2024, adjusted if necessary for a CBBC payment under G.S. 128-30(d)(4a).
 - 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, 2024.
 - 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 15.10% retirement rate set by the Board of Trustees in January 2024, adjusted if necessary for a CBBC payment under G.S. 128-30(d)(4a).
 - 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.

Non-LEO Employees (LOCG, LOCF, and LOCROD)			LEO Employees (LOCL)								
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Employer Code	Employer	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	Est. Accd Liab Liquidation
70505	Eastern Band of Cherokee Indians					15.04%	15.10%	0.00%	0.14%	(0.20%)	
72265	Piedmont Triad Airport Authority					15.04%	15.10%	0.00%	0.14%	(0.20%)	
72593	Seagrove, Town of					15.04%	15.10%	0.00%	0.14%	(0.20%)	
90001	Yancey County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90002	Yancey Soil & Water Cons	13.60%	13.60%	0.00%	0.00%						
90011	Burnsville, Town of	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90092	Martin-Tyrrell-Washington Dist Health Dept	13.64%	13.60%	0.00%	0.04%						
90096	Albemarle Regional Health Services	13.64%	13.60%	0.00%	0.04%						
90098	Toe River Health District	13.64%	13.60%	0.00%	0.04%						
90099	Appalachian District Health Dept	13.63%	13.60%	0.00%	0.03%						
90101	Alamance County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90111	Burlington, City of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90114	Mebane, City of	24.10%	13.60%	10.50%	0.00%	25.54%	15.10%	10.50%	0.14%	(0.20%)	6/30/2025
90117	Alamance Municipal A.B.C. Board	13.69%	13.60%	0.00%	0.09%						
90121	Graham, City of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90131	Elon, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90141	Haw River, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90151	Alamance, Village of	13.60%	13.60%	0.00%	0.00%						
90161	Green Level, Town of	13.60%	13.60%	0.00%	0.00%						
90171	Sparta, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90201	Alexander County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90211	Taylorsville, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90301	Alleghany County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90305	Northwestern Regional Library	13.70%	13.60%	0.00%	0.10%						
90307	Sparta A.B.C. Board	14.13%	13.60%	0.53%	0.00%						12/31/2028
90401	Anson County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90411	Wadesboro, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90413	Wadesboro Housing Authority	13.68%	13.60%	0.00%	0.08%						
90417	Wadesboro A.B.C. Board	13.74%	13.60%	0.00%	0.14%						
90421	Lilesville, Town of	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90431	Polkton, Town of	13.74%	13.60%	0.00%	0.14%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90441	Peachland, Town of	13.60%	13.60%	0.00%	0.00%						
90451	Ansonville, Town of	13.60%	13.60%	0.00%	0.00%						
90461	Monven, Town of	13.60%	13.60%	0.00%	0.00%						
90501	Ashe County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90507	West Jefferson A.B.C. Board	16.82%	13.60%	3.22%	0.00%						6/30/2026
90511	Jefferson, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90521	West Jefferson, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90601	Avery County	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90602	Avery County Fire Commission	19.85%	13.60%	6.25%	0.00%						
90605	Avery-Mitchell-Yancey Reg Library	13.65%	13.60%	0.00%	0.05%						6/30/2033
90611	Banner Elk, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90617	High Country A.B. C. Board	13.64%	13.60%	0.00%	0.04%						
90621	Newland, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90631	Beech Mountain, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90641	Elk Park, Town of	13.60%	13.60%	0.00%	0.00%						
90651	Sugar Mountain, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90701	Beaufort County	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90704	Beaufort County A.B.C. Board	13.68%	13.60%	0.00%	0.08%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90705	B.H.M. Regional Library	13.71%	13.60%	0.00%	0.11%						
90709	Mid-east Commission	13.64%	13.60%	0.00%	0.04%						
90711	Washington, City of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90721	Aurora, Town of	13.74%	13.60%	0.00%	0.14%						
90731	Belhaven, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	

Employer Code	Employer	Non-LEO Employees (LOCG, LOCF, and LOCRD)				LEO Employees (LOCL)					(10)
		(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	Est. Accd Liab Liquidation
90741	Washington Park, Town of	13.60%	13.60%	0.00%	0.00%						
90751	Chocowinity, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90801	Bertie County	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90804	Bertie County A.B.C. Board	13.68%	13.60%	0.00%	0.08%						
90805	Albemarle Regional Library	13.72%	13.60%	0.00%	0.12%						
90808	Bertie-Martin Regional Jail Comm	13.65%	13.60%	0.00%	0.05%						
90811	Aulander, Town of	13.64%	13.60%	0.00%	0.04%						
90812	Windsor, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90813	Colerain, Town of	13.85%	13.60%	0.00%	0.25%						
90861	Lewiston Woodville, Town of	13.60%	13.60%	0.00%	0.00%						
90901	Bladen County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90911	Elizabethtown, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90917	Elizabeth A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
90918	South Eastern Economic Development Comm	13.62%	13.60%	0.00%	0.02%						
90921	White Lake, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
90931	Clarkton, Town of	13.65%	13.60%	0.00%	0.05%						
90941	Bladenboro, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91001	Brunswick County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91002	Leland, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91003	Brunswick Co Health Dept	13.63%	13.60%	0.00%	0.03%						
91004	Brunswick County A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
91006	Brunswick Co Dept of Social Services	13.63%	13.60%	0.00%	0.03%						
91007	Calabash A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
91008	Cape Fear Council of Governments	13.60%	13.60%	0.00%	0.00%						
91009	Brunswick County Tourism Authority	14.61%	13.60%	1.01%	0.00%						6/30/2025
91010	Calabash, Town of	13.60%	13.60%	0.00%	0.00%						
91011	Southport, City of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91012	Northwest, City of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91013	Southeast Brunswick Sanitary District	19.52%	13.60%	5.81%	0.11%						6/30/2039
91014	Holden Beach, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91015	Cape Fear Regional Jetport	14.04%	13.60%	0.00%	0.44%						
91017	Southport A.B.C. Board	13.76%	13.60%	0.00%	0.16%						
91020	Belville, Town of	13.60%	13.60%	0.00%	0.00%						
91021	Oak Island, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91024	Carolina Shores Town of	13.60%	13.60%	0.00%	0.00%						
91026	Navassa, Town of	20.87%	13.60%	7.27%	0.00%	22.31%	15.10%	7.27%	0.14%	(0.20%)	6/30/2035
91027	Oak Island A.B.C. Bd	13.79%	13.60%	0.00%	0.19%						
91032	St James, Town of	13.60%	13.60%	0.00%	0.00%						
91041	Sunset Beach, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91042	Brunswick Regional Water and Sewer H2GO	13.60%	13.60%	0.00%	0.00%						
91047	Sunset Beach A.B.C. Board	13.92%	13.60%	0.00%	0.32%						
91051	Caswell Beach, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91057	Shallotte A.B.C. Board	13.72%	13.60%	0.00%	0.12%						
91061	Ocean Isle Beach, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91067	Ocean Isle Beach A.B.C.	13.70%	13.60%	0.00%	0.10%						
91071	Boiling Spring Lakes, City of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91077	Boiling Spring Lakes A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
91081	Shallotte, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91091	Bald Head Island, Village of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91101	Buncombe County	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91102	Land-of-Sky Regional Council	13.64%	13.60%	0.00%	0.04%						
91104	Woodfin A.B.C. Commission	13.60%	13.60%	0.00%	0.00%						
91107	Western NC Regional Air Quality	13.64%	13.60%	0.00%	0.04%						
91108	Metro Sewerage Dist of Buncombe County	13.64%	13.60%	0.00%	0.04%						

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accrd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accrd Liab	LEO Death Ben	LEO Court Costs	Est. Accrd Liab Liquidation
91109	Woodfin Sanitary Water and Sewer Dist	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%				
91111	Biltmore Forest, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91120	West Buncombe Fire Dept	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%			
91121	Asheville, City of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91127	Asheville A.B.C. Board	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91128	Asheville Regional Airport Authority	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91138	Skyland Vol Fire Dept	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%			
91141	Weaverville, Town of	13.69%	13.60%	0.00%	0.09%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91147	Weaverville A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
91151	Black Mountain, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91154	Black Mountain A.B.C. Board	13.69%	13.60%	0.00%	0.09%						
91161	Montreat, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91171	Woodfin, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91201	Burke County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91203	Burke Co Health Dept	13.65%	13.60%	0.00%	0.05%						
91206	Burke Co Dept of Social Services	13.63%	13.60%	0.00%	0.03%						
91208	Burke County Tourism Dev. Authority	13.60%	13.60%	0.00%	0.00%						
91211	Valdese, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91213	Valdese Housing Authority	13.60%	13.60%	0.00%	0.00%						
91214	Rutherford College, Town of	13.60%	13.60%	0.00%	0.00%						
91217	Morganton A.B.C. Board	13.67%	13.60%	0.00%	0.07%						
91221	Drexel, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91231	Morganton, City of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91233	Morganton Housing Authority	13.66%	13.60%	0.00%	0.06%						
91241	Glen Alpine, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91251	Hildebran, Town of	13.60%	13.60%	0.00%	0.00%						
91261	Connelly Springs, Town of	13.60%	13.60%	0.00%	0.00%						
91301	Cabarrus County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91302	Water & Sewer Auth of Cabarrus County	13.63%	13.60%	0.00%	0.03%						
91306	Cabarrus Co Public Health Auth	13.62%	13.60%	0.00%	0.02%						
91308	Cabarrus County Tourism Authority	14.27%	13.60%	0.67%	0.00%						6/30/2030
91311	Concord, City of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91317	Concord A.B.C. Board	13.68%	13.60%	0.00%	0.08%						
91321	Mount Pleasant, Town of	13.60%	13.60%	0.00%	0.00%						
91327	Mount Pleasant A.B.C. Board	13.63%	13.60%	0.00%	0.03%						
91331	Kannapolis, City of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91341	Midland, Town of	13.60%	13.60%	0.00%	0.00%						
91401	Caldwell County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91411	Granite Falls, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91414	Rhodhiss, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91417	Granite Falls A.B.C. Board	13.74%	13.60%	0.00%	0.14%						
91421	Sawmills, Town of	13.60%	13.60%	0.00%	0.00%						
91423	Lenoir Housing Authority	13.66%	13.60%	0.00%	0.06%						
91431	Hudson, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91441	Harrisburg, Town of	13.60%	13.60%	0.00%	0.00%						
91451	Lenoir, City of	13.72%	13.60%	0.00%	0.12%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91457	Lenoir A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
91501	Camden County	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91504	Camden County A.B.C. Board	13.83%	13.60%	0.00%	0.23%						
91601	Carteret County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91602	Carteret County Tourism Development Authority	13.60%	13.60%	0.00%	0.00%						
91604	Carteret County A.B.C. Board	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91608	Western Carteret Interlocal Cooperation Agency	13.60%	13.60%	0.00%	0.00%						
91611	Morehead City, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	

Employer Code	Employer	Non-LEO Employees (LOCG, LOCF, and LOCROD)				LEO Employees (LOCL)					(10)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accrd Liab	GEN Death Ben.	LEO Total Rate	LEO Base	LEO Accrd Liab	LEO Death Ben.	LEO Court Costs	Est. Accrd Liab Liquidation
91621	Newport, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91631	Beaufort, Town of	13.64%	13.60%	0.00%	0.00%	0.04%	15.10%	0.00%	0.14%	(0.20%)	
91633	Beaufort Housing Authority	13.60%	13.60%	0.00%	0.00%						
91641	Pine Knoll Shores, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91651	Emerald Isle, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91661	Indian Beach, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91671	Cape Carteret, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91681	Atlantic Beach, Town of	19.92%	13.60%	6.23%	0.09%	21.27%	15.10%	6.23%	0.14%	(0.20%)	6/30/2025
91691	Cedar Point, Town of	13.60%	13.60%	0.00%	0.00%						
91701	Caswell County	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91704	Caswell County A.B.C. Board	13.73%	13.60%	0.00%	0.13%						
91706	Caswell Co Dept of Social Services	13.65%	13.60%	0.00%	0.05%						
91719	Yanceyville, Town of	13.64%	13.60%	0.00%	0.04%						
91801	Catawba County	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91804	Catawba County A.B.C. Board	13.67%	13.60%	0.00%	0.07%						
91811	Hickory, City of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91812	Hickory Conover Tourism Dev Auth	13.60%	13.60%	0.00%	0.00%						
91813	Hickory Public Housing Authority	13.64%	13.60%	0.00%	0.04%						
91818	Western Piedmont Council of Gvmts	13.60%	13.60%	0.00%	0.00%						
91819	Western Piedmont Regional Transit Authority	13.79%	13.60%	0.00%	0.19%						
91821	Claremont, City of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91831	Maiden, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91841	Longview, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91851	Conover, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91861	Brookford, Town of	13.60%	13.60%	0.00%	0.00%						
91871	Newton, City of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91881	Catawba, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91901	Chatham County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91903	Chatham Co Housing Auth	13.77%	13.60%	0.00%	0.17%						
91904	Chatham County A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
91908	Goldston-Gulf Sanitary District	13.60%	13.60%	0.00%	0.00%						
91911	Siler City, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91917	Siler City A.B.C. Board	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
91921	Pittsboro, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
92001	Cherokee County	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
92005	Nantahala Regional Library	13.75%	13.60%	0.00%	0.15%						
92011	Murphy, Town of	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
92017	Murphy A.B.C. Board	13.68%	13.60%	0.00%	0.08%						
92021	Andrews, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
92101	Chowan County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
92104	Chowan County A.B.C. Board	13.73%	13.60%	0.00%	0.13%						
92109	Albemarle Regional Planning & Development Comm	13.64%	13.60%	0.00%	0.04%						
92111	Edenton, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
92113	New Edenton Housing Auth	13.68%	13.60%	0.00%	0.08%						
92201	Clay County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
92214	Clay County A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
92301	Cleveland County	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
92302	Cleveland County Water	13.60%	13.60%	0.00%	0.00%						
92311	Shelby, City of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
92317	Shelby A.B.C. Board	13.69%	13.60%	0.00%	0.09%						
92321	Kings Mountain, City of	13.69%	13.60%	0.00%	0.09%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
92327	Kings Mountain A.B.C. Board	13.80%	13.60%	0.00%	0.20%						
92331	Boiling Springs, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
92341	Lawndale, Town of	13.60%	13.60%	0.00%	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)	(10)	
		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		
92351	Grover, Town of	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%					
92401	Columbus County	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92403	Whiteville Housing Authority	13.60%	13.60%	0.00%	0.00%							
92411	Whiteville, City of	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92417	Whiteville A.B.C. Board	13.62%	13.60%	0.00%	0.02%							
92421	Brunswick, Town of	13.60%	13.60%	0.00%	0.00%							
92427	Lake Waccamaw A.B.C. Board	13.87%	13.60%	0.00%	0.27%							
92431	Fair Bluff, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92441	Chadbourn, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92444	West Columbus A.B.C. Board	13.60%	13.60%	0.00%	0.00%							
92451	Tabor City, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92461	Lake Waccamaw, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92501	Craven County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92502	First Craven Sanitary Dist	13.60%	13.60%	0.00%	0.00%							
92504	Craven Co A.B.C. Bd	13.66%	13.60%	0.00%	0.06%							
92505	Craven-Pamlico-Carteret Regional Library	13.71%	13.60%	0.00%	0.11%							
92506	Coastal Carolina Regional Airport	13.84%	13.60%	0.00%	0.24%							
92507	Neuse River Council of Governments	13.62%	13.60%	0.00%	0.02%							
92508	Coastal Regional Solid Waste Mngt Auth	13.66%	13.60%	0.00%	0.06%							
92511	New Bern, City of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92513	Trillium Health Resources	13.63%	13.60%	0.00%	0.03%							
92521	Trent Woods, Town of	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92531	Havelock, City of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92541	River Bend, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92551	Vanceboro, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92561	Bridgeton, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92571	Cove City, Town of	13.60%	13.60%	0.00%	0.00%							
92601	Cumberland County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92602	Westarea Volunteer Fire Dept	13.60%	13.60%	0.00%	0.00%							
92604	Cumberland Co A.B.C. Board	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92607	Mid-Carolina Council Of Governments	13.65%	13.60%	0.00%	0.05%							
92611	Fayetteville, City of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92613	Fayetteville Metropolitan Housing Auth	13.65%	13.60%	0.00%	0.05%							
92614	Fayetteville Public Works Commission	13.60%	13.60%	0.00%	0.00%							
92621	Stedman, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92631	Hope Mills, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92641	Wade, Town of	13.60%	13.60%	0.00%	0.00%							
92651	Linden, Town of	13.60%	13.60%	0.00%	0.00%							
92661	Spring Lake, Town of	20.29%	13.60%	6.62%	0.07%	21.66%	15.10%	6.62%	0.14%	(0.20%)	9/30/2024	
92671	Falcon Town of	20.02%	13.60%	6.42%	0.00%						6/30/2026	
92681	Eastover, Town of	13.65%	13.60%	0.00%	0.05%							
92701	Currituck County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92704	Currituck Co A.B.C. Board	13.60%	13.60%	0.00%	0.00%							
92801	Dare County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92802	Dare County Tourism Board	13.65%	13.60%	0.00%	0.05%							
92804	Dare County A.B.C. Board	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92811	Nags Head, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92821	Kill Devil Hills, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92831	Manteo, Town of	13.68%	13.60%	0.00%	0.08%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92841	Southern Shores, Town of	13.62%	13.60%	0.00%	0.02%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92851	Kitty Hawk, Town of	13.70%	13.60%	0.00%	0.10%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92861	Duck, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92901	Davidson County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)		
92911	Thomasville, City of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)		

Employer Code	Employer	Non-LEO Employees (LOCG, LOCF, and LOCROD)				LEO Employees (LOCL)					
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		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	Est. Accd Liab Liquidation
92913	Thomasville Housing Authority	13.60%	13.60%	0.00%	0.00%						
92914	Thomasville A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
92917	Lexington A.B.C. Board	13.73%	13.60%	0.00%	0.13%						
92921	Denton, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
92931	Lexington, City of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
92941	Midway, Town of	15.89%	13.60%	2.29%	0.00%						3/31/2038
93001	Davie County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93009	Davie Soil and Water Conservation Dist	13.60%	13.60%	0.00%	0.00%						
93011	Mocksville, Town of	13.65%	13.60%	0.00%	0.05%						
93021	Bermuda Run, Town of	13.60%	13.60%	0.00%	0.00%						
93028	Mocksville-Cooleemee A.B.C. Board	13.69%	13.60%	0.00%	0.09%						
93031	Cooleemee, Town of	13.60%	13.60%	0.00%	0.00%						
93101	Duplin County	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93108	Eastpointe Human Services	13.63%	13.60%	0.00%	0.03%						
93111	Beulaville, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93121	Kenansville, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93127	Kenansville A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
93131	Warsaw, Town of	13.76%	13.60%	0.00%	0.16%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93137	Warsaw A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
93141	Faison, Town of	13.65%	13.60%	0.00%	0.05%						
93151	Wallace, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93157	Wallace A.B.C. Bd	13.60%	13.60%	0.00%	0.00%						
93161	Rose Hill, Town of	13.70%	13.60%	0.00%	0.10%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93171	Calypso, Town of	13.60%	13.60%	0.00%	0.00%						
93181	Teachey, Town of	13.60%	13.60%	0.00%	0.00%						
93191	Magnolia, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93201	Durham County	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93204	Durham County A.B.C. Board	13.65%	13.60%	0.00%	0.05%						
93209	Alliance Behavioral Healthcare	13.60%	13.60%	0.00%	0.00%						
93211	Durham, City of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93212	Durham Convention & Visitors Bureau	19.31%	13.60%	5.71%	0.00%						
93219	Triangle J Council of Governments	13.63%	13.60%	0.00%	0.03%						6/30/2027
93301	Edgecombe County	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93304	Edgecombe County A.B.C. Board	13.70%	13.60%	0.00%	0.10%						
93305	Edgecombe County Memorial Library	13.67%	13.60%	0.00%	0.07%						
93309	Upper Coastal Plain Council of Governments	13.64%	13.60%	0.00%	0.04%						
93311	Tarboro, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93317	Tarboro Redevelopment Commission	13.67%	13.60%	0.00%	0.07%						
93321	Rocky Mount, City of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93323	Rocky Mount-Wilson Airport Authority	13.63%	13.60%	0.00%	0.03%						
93331	Pinetops, Town of	13.68%	13.60%	0.00%	0.08%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93333	Rocky Mt Housing Authority	13.60%	13.60%	0.00%	0.00%						
93341	Macesfield, Town of	13.64%	13.60%	0.00%	0.04%						
93351	Princeville, Town of	13.60%	13.60%	0.00%	0.00%						
93401	Forsyth County	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93406	Piedmont Triad Regional Council	13.70%	13.60%	0.00%	0.10%						
93411	Winston-Salem, City of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93413	Winston-Salem Housing Authority	13.64%	13.60%	0.00%	0.04%						
93417	Triad Municipal A.B.C. Board	13.70%	13.60%	0.00%	0.10%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93421	Kernersville, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93431	Rural Hall, Town of	13.64%	13.60%	0.00%	0.04%						
93441	Clemmons, Village of	13.60%	13.60%	0.00%	0.00%						
93442	Clemmons Fire Department	13.60%	13.60%	0.00%	0.00%						
93451	Lewisville, Town of	13.60%	13.60%	0.00%	0.00%						

Employer Code	Employer	Non-LEO Employees (LOCG, LOCF, and LOCROD)				LEO Employees (LOCL)					(10)
		(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	Est. Accd Liab Liquidation
93461	Walkertown, Town of	13.60%	13.60%	0.00%	0.00%						
93471	Tobaccoville, Village of	13.60%	13.60%	0.00%	0.00%						
93501	Franklin County	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93511	Franklin, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93517	Franklin A.B.C Board	13.75%	13.60%	0.00%	0.15%						
93521	Louisburg, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93527	Louisburg A.B.C. Board	13.71%	13.60%	0.00%	0.11%						
93531	Bunn, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93537	Bunn A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
93541	Youngsville, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93601	Gaston County	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93602	Stanley, Town of	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93604	Cramerton A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
93609	Partners Behavioral Health Management	13.63%	13.60%	0.00%	0.03%						
93610	Mcadenville, Town of	13.64%	13.60%	0.00%	0.04%						
93611	Gastonia, City of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93617	Gastonia A.B.C. Board	13.80%	13.60%	0.00%	0.20%						
93618	Gaston County Economic Dev Commission	13.60%	13.60%	0.00%	0.00%						
93621	Belmont, City of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93623	Belmont Housing Authority	13.60%	13.60%	0.00%	0.00%						
93631	Cramerton, Town of	13.74%	13.60%	0.00%	0.14%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93641	Cherryville, City of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93647	Cherryville A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
93651	Dallas, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93661	Lowell, City of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93671	Bessemer City, City of	14.51%	14.41%	0.00%	0.10%	15.85%	15.91%	0.00%	0.14%	(0.20%)	
93681	Ranlo, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93691	Mount Holly, City of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93701	Gates County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93704	Gates County A.B.C. Board	13.80%	13.60%	0.00%	0.20%						
93801	Graham County	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93803	Graham Co Health Dept	13.65%	13.60%	0.00%	0.05%						
93806	Graham County Dept of S S	13.63%	13.60%	0.00%	0.03%						
93821	Robbinsville, Town of	13.68%	13.60%	0.00%	0.08%						
93901	Granville County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93904	Granville Co A.B.C. Bd	13.74%	13.60%	0.00%	0.14%						
93906	Granville County Hospital	13.63%	13.60%	0.00%	0.03%						
93908	Granville-Vance Public Health	13.63%	13.60%	0.00%	0.03%						
93910	South Granville Water and Sewer Authority	13.69%	13.60%	0.00%	0.09%						
93911	Oxford, City of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93913	Oxford Housing Authority	13.66%	13.60%	0.00%	0.06%						
93914	Stovall, Town of	13.88%	13.60%	0.00%	0.28%						
93921	Creedmoor, City of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
93931	Butner, Town of	13.69%	13.60%	0.00%	0.09%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94001	Greene County	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94002	Maury Sanitary Land District	13.60%	13.60%	0.00%	0.00%						
94004	Greene County A.B.C. Board	13.72%	13.60%	0.00%	0.12%						
94005	Neuse Regional Library+Greene County	13.64%	13.60%	0.00%	0.04%						
94011	Hookerton, Town of	13.62%	13.60%	0.00%	0.02%						
94021	Snow Hill, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94031	Walstonburg, Town of	20.88%	13.60%	7.28%	0.00%						9/30/2033
94101	Guilford County	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94102	Guil-Rand Fire Department	13.60%	13.60%	0.00%	0.00%						
94108	Pinecroft-Sedgefield Fire Dist Inc	13.60%	13.60%	0.00%	0.00%						

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		GEN Total Rate	GEN Base	GEN Accrd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accrd Liab	LEO Death Ben	LEO Court Costs	Est. Accrd Liab Liquidation
94109	Alamance Community Fire District	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94111	Greensboro, City of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94112	Piedmont Triad Reg Water Auth	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94117	Greensboro A.B.C. Bd	13.66%	13.60%	0.00%	0.06%						
94118	Gulford Fire District #13 Inc	13.60%	13.60%	0.00%	0.00%						
94121	High Point, City of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94127	High Point A.B.C. Bd	13.67%	13.60%	0.00%	0.07%						
94131	Jamestown, Town of	13.64%	13.60%	0.00%	0.04%						
94151	Gibsonville, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94157	Gibsonville A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
94161	Oak Ridge, Town of	13.60%	13.60%	0.00%	0.00%						
94168	Colfax Volunteer Fire Department	13.60%	13.60%	0.00%	0.00%						
94171	Summerfield, Town of	13.60%	13.60%	0.00%	0.00%						
94172	Summerfield Fire District	13.63%	13.60%	0.00%	0.03%						
94201	Halifax County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94204	Halifax County A.B.C. Board	13.66%	13.60%	0.00%	0.06%						
94205	Halifax County Tourism Development Authority	13.72%	13.60%	0.00%	0.12%						
94209	Roanoke Rapids Sanitary District	13.65%	13.60%	0.00%	0.05%						
94211	Enfield, Town of	13.72%	13.60%	0.00%	0.12%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94221	Roanoke Rapids, City of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94231	Weldon, Town of	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94241	Scotland Neck, Town of	13.72%	13.60%	0.00%	0.12%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94251	Hobgood, Town of	13.66%	13.60%	0.00%	0.06%						
94261	Littleton, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94301	Harnett County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94311	Dunn, City of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94313	Dunn Housing Authority	13.70%	13.60%	0.00%	0.10%						
94317	Dunn A.B.C. Board	13.70%	13.60%	0.00%	0.10%						
94321	Lillington, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94331	Erwin, Town of	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94341	Coats, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94347	Angier A.B.C. Board	13.62%	13.60%	0.00%	0.02%						
94351	Angier, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94401	Haywood County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94403	Haywood County Tourism Development Authority	13.60%	13.60%	0.00%	0.00%						
94408	Junaluska Sanitary District	13.66%	13.60%	0.00%	0.06%						
94411	Waynesville, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94412	Waynesville A.B.C. Board	13.66%	13.60%	0.00%	0.06%						
94415	Foothills Regional Airport Authority	13.60%	13.60%	0.00%	0.00%						
94417	Monroe-Union County Economic Development Commission	13.60%	13.60%	0.00%	0.00%						
94421	Maggie Valley, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94427	Maggie Valley A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
94428	Maggie Valley Sanitary Dist	13.60%	13.60%	0.00%	0.00%						
94431	Canton, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94437	Canton A.B.C. Board	18.48%	13.60%	4.88%	0.00%						6/30/2027
94501	Henderson County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94511	Hendersonville, City of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94517	Hendersonville A.B.C. Bd	13.60%	13.60%	0.00%	0.00%						
94521	Laurel Park, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94527	Laurel Park A.B.C. Board	13.67%	13.60%	0.00%	0.07%						
94531	Flat Rock, Village of	13.63%	13.60%	0.00%	0.03%						
94532	Blue Ridge Fire Department	13.63%	13.60%	0.00%	0.03%						
94537	Stokesdale, Town of	13.60%	13.60%	0.00%	0.00%						
94541	Fletcher, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	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 Accrd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accrd Liab	LEO Death Ben	LEO Court Costs	Est. Accrd Liab Liquidation
94547	Fletcher A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
94551	Mills River, Town of	13.68%	13.60%	0.00%	0.08%						
94601	Hertford County	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94604	Hertford County A.B.C. Board	13.70%	13.60%	0.00%	0.10%						
94611	Ahoskie, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94621	Murfreesboro, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94631	Winton, Town of	13.74%	13.60%	0.00%	0.14%						
94641	Cofield, Town of	13.60%	13.60%	0.00%	0.00%						
94701	Hoke County	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94704	Hoke County A.B.C. Board	13.68%	13.60%	0.00%	0.08%						
94711	Raeford, Town of	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94801	Hyde County	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94804	Hyde County A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
94812	Ocracoke Sanitary Dist	13.67%	13.60%	0.00%	0.07%						
94901	Iredell County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94908	Greater Statesville Development Corp	13.60%	13.60%	0.00%	0.00%						
94911	Statesville, City of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94917	Statesville A.B.C. Board	13.71%	13.60%	0.00%	0.11%						
94921	Mooreville, City of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94923	Mooreville Housing Authority	13.63%	13.60%	0.00%	0.03%						
94927	Mooreville A.B.C. Board	13.67%	13.60%	0.00%	0.07%						
94931	Troutman, Town of	13.70%	13.60%	0.00%	0.10%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
94937	Troutman A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
94947	Valdese A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
95001	Jackson County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95002	Tuckasegee Water Authority	13.66%	13.60%	0.00%	0.06%						
95005	Fontana Regional Library	13.68%	13.60%	0.00%	0.08%						
95008	Southwestern NC Planning & Econ Dev Comm	13.64%	13.60%	0.00%	0.04%						
95009	Vaya Health	13.63%	13.60%	0.00%	0.03%						
95010	Jackson County Tourism Development Authority	13.60%	13.60%	0.00%	0.00%						
95011	Sylva, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95017	Jackson County A.B.C. Board	13.67%	13.60%	0.00%	0.07%						
95101	Johnston County	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95103	Benson Housing Authority	17.53%	13.60%	3.93%	0.00%						12/31/2036
95104	Johnston County A.B.C. Board	13.69%	13.60%	0.00%	0.09%						
95105	Public Library of Johnston Co and Smithfield	13.62%	13.60%	0.00%	0.02%						
95106	Archer Lodge, Town of	13.77%	13.60%	0.00%	0.17%						
95110	Johnston Health Center	13.68%	13.60%	0.00%	0.08%						
95111	Smithfield, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95113	Smithfield Housing Authority	13.60%	13.60%	0.00%	0.00%						
95121	Selma, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95122	Micro, Town of	13.60%	13.60%	0.00%	0.00%	17.51%	15.10%	2.47%	0.14%	(0.20%)	6/30/2029
95123	Selma Housing Authority	13.63%	13.60%	0.00%	0.03%						
95131	Clayton, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95141	Benson, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95151	Four Oaks, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95161	Pine Level, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95171	Kenly, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95181	Princeton, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95191	Wilson's Mills, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95201	Jones County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95204	Jones County A.B.C. Board	13.94%	13.60%	0.00%	0.34%						
95205	Neuse Regional Library-Jones County	13.63%	13.60%	0.00%	0.03%						
95211	Pollockville, Town of	14.07%	13.60%	0.00%	0.47%						

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accrd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accrd Liab	LEO Death Ben	LEO Court Costs	Est. Accrd Liab Liquidation
95221	Maysville, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95301	Lee County	13.67%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95311	Sanford, City of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95317	Sanford A.B.C. Board	13.71%	13.60%	0.00%	0.11%						
95321	Broadway, Town of	13.69%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95401	Lenoir County	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95404	Lenoir County A.B.C. Board	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95405	Neuse Regional Library	13.65%	13.60%	0.00%	0.05%						
95411	Kinston, City of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95413	Kinston Housing Authority	13.65%	13.60%	0.00%	0.05%						
95415	Kinston-Lenoir Co Pub Library	13.69%	13.60%	0.00%	0.09%						
95416	Kinston-Lenoir Co Tourism Development Authority	13.60%	13.60%	0.00%	0.00%						
95421	Pink Hill, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95431	Lagrange, Town of	13.64%	13.60%	0.00%	0.04%						
95501	Lincoln County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95504	Lincoln County A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
95511	Lincolnton, City of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95513	Lincolnton Housing Authority	13.68%	13.60%	0.00%	0.08%						
95517	Lincolnton A.B.C. Board	13.75%	13.60%	0.00%	0.15%						
95601	Macon County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95611	Franklin, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95617	Highlands A.B.C. Board	13.81%	13.60%	0.00%	0.21%						
95621	Highlands, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95701	Madison County	13.68%	13.60%	0.00%	0.08%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95711	Mars Hill, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95721	Marshall, Town of	13.71%	13.60%	0.00%	0.11%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95733	Hot Springs Housing Authority	13.60%	13.60%	0.00%	0.00%						
95801	Martin County	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95802	Martin Co Travel & Tourism Auth	13.63%	13.60%	0.00%	0.03%						
95804	Martin County A.B.C. Board	13.64%	13.60%	0.00%	0.04%						
95811	Williamston, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95813	Williamston Housing Authority	13.69%	13.60%	0.00%	0.09%						
95821	Oak City, Town of	13.60%	13.60%	0.00%	0.00%						
95831	Hamilton, Town of	13.68%	13.60%	0.00%	0.08%						
95841	Jamesville, Town of	13.60%	13.60%	0.00%	0.00%						
95851	Robersonville, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95853	Robersonville Authority	13.60%	13.60%	0.00%	0.00%						
95901	McDowell County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95908	Pleasant Garden Fire Dept	13.60%	13.60%	0.00%	0.00%						
95911	Marion, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
95917	Marion A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
95921	Old Fort, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96001	Mecklenburg County	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96003	Charlotte Housing Authority	13.60%	13.60%	0.00%	0.00%						
96004	Mecklenburg County A.B.C. Board	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96005	Charlotte Mecklenburg Public Library	13.63%	13.60%	0.00%	0.03%						
96008	Mecklenburg Emer Med Svcs Agcy	13.62%	13.60%	0.00%	0.02%						
96009	Centralina Council Of Governments	13.60%	13.60%	0.00%	0.00%						
96011	Charlotte, City of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96012	Charlotte Regional Visitors Authority	13.60%	13.60%	0.00%	0.00%						
96018	Charlotte Firemen's Ret Sys	13.60%	13.60%	0.00%	0.00%						
96021	Pineville, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96031	Mint Hill, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96041	Huntersville, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	

Non-LEO Employees (LOCG, LOCF, and LOCROD)			LEO Employees (LOCL)											
(1)	(2)		(3)		(4)	(5)		(6)		(7)	(8)		(9)	(10)
Employer Code	Employer	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	Est. Accd Liab Liquidation			
96051	Cornelius, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96061	Stallings, Town of	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96071	Matthews, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96081	Davidson, Town of	13.68%	13.60%	0.00%	0.08%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96101	Mitchell County	13.73%	13.60%	0.00%	0.13%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96102	Mitchell Soil & Water Conservation Dist	13.60%	13.60%	0.00%	0.00%									
96111	Spruce Pine, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96121	Bakersville, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96201	Montgomery County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96204	Montgomery-Municipal A.B.C. Board	13.70%	13.60%	0.00%	0.10%									
96211	Star, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96221	Troy, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96231	Biscoe, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96241	Candor, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96251	Mount Gilead, Town of	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96301	Moore County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96302	Taylortown, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96304	Moore County A.B.C. Board	13.67%	13.60%	0.00%	0.07%									
96305	Moore County Tourism Development Authority	13.68%	13.60%	0.00%	0.08%									
96310	Moore County Airport Authority	13.69%	13.60%	0.00%	0.09%									
96311	Southern Pines, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96312	Cameron, Town of	13.60%	13.60%	0.00%	0.00%									
96318	Sandhills Center	13.60%	13.60%	0.00%	0.00%									
96321	Vass, Town of	13.68%	13.60%	0.00%	0.08%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96331	Aberdeen, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96341	Robbins, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96351	Pinehurst, Village of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96361	Pinebluff, Town of	13.70%	13.60%	0.00%	0.10%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96371	Whispering Pines, Village of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96381	Foxfire Village	13.68%	13.60%	0.00%	0.08%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96391	Carthage, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96401	Nash County	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96404	Nash County A.B.C. Board	13.69%	13.60%	0.00%	0.09%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96405	Braswell Memorial Library	13.60%	13.60%	0.00%	0.00%									
96411	Spring Hope, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96421	Nashville, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96431	Middlesex, Town of	13.71%	13.60%	0.00%	0.11%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96441	Whitakers, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96451	Bailey, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96461	Sharpsburg, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96501	New Hanover County	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96502	New Hanover Airport Auth	13.65%	13.60%	0.00%	0.05%									
96503	Wilmington Housing Authority	13.60%	13.60%	0.00%	0.00%									
96504	New Hanover County A.B.C. Board	13.77%	13.60%	0.00%	0.17%									
96507	Cape Fear Public Utility Authority	13.60%	13.60%	0.00%	0.00%									
96508	Lower Cape Fear Water & Sewer Auth	13.67%	13.60%	0.00%	0.07%									
96511	Wrightsville Beach, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96512	Cape Fear Public Transportation Authority	13.60%	13.60%	0.00%	0.00%									
96521	Carolina Beach, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96531	Wilmington, City of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96541	Kure Beach, Town of	13.72%	13.60%	0.00%	0.12%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96601	Northampton County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)				
96604	Northampton County A.B.C. Board	13.88%	13.60%	0.00%	0.28%									
96611	Rich Square, Town of	13.60%	13.60%	0.00%	0.00%									

Employer Code	Employer	Non-LEO Employees (LOCG, LOCF, and LOCROD)				LEO Employees (LOCL)					(10)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accrd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accrd Liab	LEO Death Ben	LEO Court Costs	Est. Accrd Liab Liquidation
96612	Choanoke Public Transportation Auth	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96621	Woodland, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96631	Garysburg, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96641	Conway, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96651	Gaston, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96661	Jackson, Town of	13.60%	13.60%	0.00%	0.00%						
96671	Severn, Town of	13.60%	13.60%	0.00%	0.00%						12/31/2025
96681	Seaboard, Town	18.31%	13.60%	4.71%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96701	Onslow County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%			
96704	Onslow County A.B.C. Board	13.67%	13.60%	0.00%	0.07%						
96708	Onslow Water & Sewer Authority	14.91%	13.60%	1.22%	0.09%	15.04%	15.10%	0.00%	0.14%	(0.20%)	6/30/2028
96711	Jacksonville, City of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96721	Swansboro, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96722	Swepsonville, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96731	Holly Ridge, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96741	Richlands, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96751	North Topsail Beach, Town of	13.71%	13.60%	0.00%	0.11%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96801	Orange County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96804	Orange County A.B.C. Board	13.64%	13.60%	0.00%	0.04%						
96808	Orange Water and Sewer Authority	13.63%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%			
96811	Chapel Hill, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96821	Carrboro, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96831	Hillsborough, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96901	Pamlico County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96911	Bayboro, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%			
96912	Oriental, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
96918	Bay River Metro Sewerage District	13.67%	13.60%	0.00%	0.07%						
97001	Pasquotank County	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97002	Pasquotank-Camden Ambulance Service	13.63%	13.60%	0.00%	0.03%						
97004	Pasquotank Co A.B.C. Board	13.64%	13.60%	0.00%	0.04%						
97005	East Albemarle Regional Library	13.67%	13.60%	0.00%	0.07%						
97008	Albemarle District Jail Commission	13.60%	13.60%	0.00%	0.00%						
97011	Elizabeth City	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97012	Elizabeth City-Pasquotank Co Airport Auth	13.60%	13.60%	0.00%	0.00%						
97013	Elizabeth City Pasquotank County TDA	15.87%	13.60%	2.27%	0.00%						6/30/2029
97015	Pasquotank-Camden Library	13.68%	13.60%	0.00%	0.08%						
97018	Elizabeth City-Pasquotank Co Industrial Development	13.73%	13.60%	0.00%	0.13%						
97101	Pender County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97104	Pender County A.B.C. Board	13.68%	13.60%	0.00%	0.08%						
97111	Burgaw, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97121	Topsail Beach, Town of	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97131	Surf City, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97201	Perquimans County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97211	Hertford, Town of	13.67%	13.60%	0.00%	0.07%						
97213	Hertford Housing Auth	13.60%	13.60%	0.00%	0.00%						
97217	Hertford A.B.C. Board	13.71%	13.60%	0.00%	0.11%						
97221	Winfall, Town of	13.60%	13.60%	0.00%	0.00%						
97301	Person County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97302	Roxboro Housing Authority	13.60%	13.60%	0.00%	0.00%						
97304	Person Co A.B.C. Bd	13.75%	13.60%	0.00%	0.15%						
97311	Roxboro, City of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97401	Pitt County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97402	Pitt-Greenville Conv & Visitors	13.60%	13.60%	0.00%	0.00%						
97404	Pitt County A.B.C. Board	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	

Employer Code	Employer	Non-LEO Employees (LOCG, LOCF, and LOCROD)				LEO Employees (LOCL)					
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		GEN Total Rate	GEN Base	GEN Accrd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accrd Liab	LEO Death Ben	LEO Court Costs	Est. Accrd Liab Liquidation
97405	Sheppard Memorial Library	13.67%	13.60%	0.00%	0.07%						
97408	Contennea Metropolitan Sewerage Dist	13.65%	13.60%	0.00%	0.05%						
97411	Greenville, City of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97412	Greenville Utilities Commission	13.63%	13.60%	0.00%	0.03%						
97413	Greenville Housing Authority	13.65%	13.60%	0.00%	0.05%						
97421	Farmville, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97423	Farmville Housing Authority	20.54%	13.60%	6.94%	0.00%						6/30/2025
97431	Grifton, Town of	13.69%	13.60%	0.00%	0.09%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97441	Bethel, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97451	Winterville, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97461	Ayden, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97471	Grimesland, Town of	13.65%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97481	Simpson, Village of	13.60%	13.60%	0.00%	0.00%						
97501	Polk County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97503	Ayden Housing Authority	13.60%	13.60%	0.00%	0.00%						
97511	Tryon, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97517	Tryon A.B.C. Board	13.63%	13.60%	0.00%	0.03%						
97521	Columbus, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97527	Columbus A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
97531	Saluda, City of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97601	Randolph County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97607	Asheboro A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
97611	Asheboro, City of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97613	Asheboro Housing Authority	13.67%	13.60%	0.00%	0.07%						
97621	Randleman, City of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97623	Randleman Housing Authority	13.67%	13.60%	0.00%	0.07%						
97627	Randleman A.B.C. Board	13.68%	13.60%	0.00%	0.08%						
97631	Liberty, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97637	Liberty A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
97641	Ramseur, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97651	Archdale, City of	13.69%	13.60%	0.00%	0.09%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97661	Trinity, City of	13.60%	13.60%	0.00%	0.00%						
97701	Richmond County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97705	Sandhill Regional Library	13.66%	13.60%	0.00%	0.06%						
97711	Rockingham, City of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97713	Rockingham Authority	13.63%	13.60%	0.00%	0.03%						
97717	Hamlet A.B.C. Board	13.67%	13.60%	0.00%	0.07%						
97721	Hamlet, City of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97727	Rockingham A.B.C. Board	13.67%	13.60%	0.00%	0.07%						
97731	Ellerbe, Town of	13.60%	13.60%	0.00%	0.00%						
97801	Robeson County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97802	Lumber River Council of Governments	13.65%	13.60%	0.00%	0.05%						
97803	Robeson County Housing Authority	13.69%	13.60%	0.00%	0.09%						
97805	Robeson County Public Library	13.67%	13.60%	0.00%	0.07%						
97811	Lumberton, City of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97813	Housing Authority of the City of Lumberton	13.60%	13.60%	0.00%	0.00%						
97817	Lumberton A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
97818	Lumberton Airport Comm	13.60%	13.60%	0.00%	0.00%						
97821	Fairmont, Town of	13.73%	13.60%	0.00%	0.13%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97823	Fairmont Housing Authority	13.66%	13.60%	0.00%	0.06%						
97831	St Paul's, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97837	St Paul's Brd of Alcoholic CTL	13.60%	13.60%	0.00%	0.00%						
97840	Maxton, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97841	Parkton, Town of	15.65%	13.60%	2.05%	0.00%	17.09%	15.10%	2.05%	0.14%	(0.20%)	9/30/2035

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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	(10)
97847	Maxton A.B.C. Board	13.79%	13.60%	0.00%	0.19%						
97851	Pembroke, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97853	Pembroke Housing Authority	13.60%	13.60%	0.00%	0.00%						
97861	Rowland, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97871	Red Springs, Town of	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97877	Red Springs A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
97901	Rockingham County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97911	Reidsville, City of	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97913	New Reidsville Housing Auth	13.69%	13.60%	0.00%	0.09%						
97917	Reidsville A.B.C. Board	13.66%	13.60%	0.00%	0.06%						
97921	Mayodan, Town of	13.70%	13.60%	0.00%	0.10%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97931	Stoneville, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97941	Madison, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97947	Madison A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
97948	Madison-Mayodan Recreation Comm	13.60%	13.60%	0.00%	0.00%						
97951	Eden, City of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
97957	Eden A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
98001	Rowan County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98002	Rowan Convention & Visitors Bureau	13.60%	13.60%	0.00%	0.00%						
98003	Rowan Co Housing Authority	13.60%	13.60%	0.00%	0.00%						
98004	Rowan County A.B.C. Board	13.69%	13.60%	0.00%	0.09%						
98008	Rowan Co Soil & Water Conv Dist	13.60%	13.60%	0.00%	0.00%						
98011	Salisbury, City of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98013	Salisbury Housing Authority	13.60%	13.60%	0.00%	0.00%						
98021	East Spencer, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98023	East Spencer Housing Authority	13.63%	13.60%	0.00%	0.03%						
98031	Spencer, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98041	China Grove, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98051	Landis, Town of	13.60%	13.60%	0.00%	0.00%						
98061	Granite Quarry, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98071	Rockwell, Town of	13.60%	13.60%	0.00%	0.00%						
98081	Faith, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98091	Cleveland, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98101	Rutherford County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98102	Broad River Water Authority	13.63%	13.60%	0.00%	0.03%						
98103	Rutherford Polk McDowell Dist Brd of Health	13.63%	13.60%	0.00%	0.03%						
98107	Forest City A.B.C. Board 168	13.60%	13.60%	0.00%	0.00%						
98109	Isothermal Planning and Dev Comm	13.65%	13.60%	0.00%	0.05%						
98111	Forest City, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98113	Forest City Housing Authority	13.60%	13.60%	0.00%	0.00%						
98121	Spindale, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98131	Lake Lure, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98141	Rutherfordton, Town of	13.64%	13.60%	0.00%	0.04%						
98147	Rutherfordton A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
98161	Ellenboro, Town of	13.60%	13.60%	0.00%	0.00%						
98201	Sampson County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98205	J C Holiday Mem Library	13.63%	13.60%	0.00%	0.03%						
98211	Clinton, City of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98218	Clinton A.B.C. Board	13.72%	13.60%	0.00%	0.12%						
98221	Salemburg, Town of	13.65%	13.60%	0.00%	0.05%						
98231	Newton Grove, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98237	Roseboro A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
98241	Garland, Town of	13.76%	13.60%	0.00%	0.16%						
98251	Turkey, Town of	13.74%	13.60%	0.00%	0.14%						

Employer Code	Employer	Non-LEO Employees (LOCG, LOCF, and LOCROD)				LEO Employees (LOCL)					(10)
		(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
		GEN Total Rate	GEN Base	GEN Accrd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accrd Liab	LEO Death Ben	LEO Court Costs	Est. Accrd Liab Liquidation
98261	Roseboro, Town of	13.67%	13.60%	0.00%	0.07%						
98271	Autryville, Town of	13.63%	13.60%	0.00%	0.03%						
98301	Scotland County	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98304	Scotland County A.B.C. Board	13.67%	13.60%	0.00%	0.07%						
98308	Laurinburg-Maxton Airport Commission	13.60%	13.60%	0.00%	0.00%						
98311	Laurinburg, City of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98313	Laurinburg Housing Authority	20.33%	13.60%	6.65%	0.08%						12/31/2026
98321	Wagram, Town of	13.71%	13.60%	0.00%	0.11%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98331	Gibson, Town of	15.19%	13.60%	1.59%	0.00%						3/31/2025
98401	Stanly County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98404	Locust A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
98411	Albemarle, City of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98414	Misenheimer, Village of	13.80%	13.60%	0.00%	0.20%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98417	Albemarle A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
98421	Norwood, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98427	Norwood A.B.C. Bd	13.60%	13.60%	0.00%	0.00%						
98431	Locust, City of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98441	Oakboro, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98451	Badin, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98471	New London, Town of	13.60%	13.60%	0.00%	0.00%						
98481	Stanfield, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98501	Stokes County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98511	Walnut Cove, Town of	13.64%	13.60%	0.00%	0.04%						
98517	Walnut Cove A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
98521	King, City of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98601	Surry County	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98604	Yadkin Valley A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
98607	Pilot Mountain A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
98608	Yadkin Valley Sewer Authority	13.60%	13.60%	0.00%	0.00%						
98611	Pilot Mountain, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98621	Dobson, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98627	Dobson A.B.C. Bd	13.60%	13.60%	0.00%	0.00%						
98631	Mount Airy, City of	13.74%	13.60%	0.00%	0.14%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98637	Mount Airy Alcoholic Board of Control	13.68%	13.60%	0.00%	0.08%						
98641	Elkin, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98701	Swain County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98711	Bryson City, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98717	Bryson City A.B.C. Board	13.68%	13.60%	0.00%	0.08%						
98801	Transylvania County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98811	Brevard, City of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98817	Brevard A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
98901	Tyrrell County	13.68%	13.60%	0.00%	0.08%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
98904	Tyrrell Co A.B.C. Board	13.68%	13.60%	0.00%	0.08%						
98911	Columbia, Town of	13.60%	13.60%	0.00%	0.00%						
99001	Union County	13.65%	13.62%	0.00%	0.03%	15.06%	15.12%	0.00%	0.14%	(0.20%)	
99011	Monroe, City of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99013	Monroe Housing Authority	13.64%	13.60%	0.00%	0.04%						
99014	Indian Trail A.B.C. Board	15.42%	13.60%	1.72%	0.10%						6/30/2039
99017	Monroe A.B.C. Board	13.69%	13.60%	0.00%	0.09%						
99021	Marshville, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99022	Mineral Springs, Town of	18.30%	13.60%	4.70%	0.00%						9/30/2034
99031	Wingate, Town of	13.68%	13.60%	0.00%	0.08%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99041	Waxhaw, Town of	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99047	Waxhaw A.B.C. Board	13.60%	13.60%	0.00%	0.00%						

Employer Code	Employer	Non-LEO Employees (LOCG, LOCF, and LOCROD)				LEO Employees (LOCL)					(10)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accrd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accrd Liab	LEO Death Ben	LEO Court Costs	Est. Accrd Liab Liquidation
99051	Indian Trail, Town of	13.63%	13.60%	0.00%	0.03%						
99061	Unionville, Town of	13.60%	13.60%	0.00%	0.00%						
99071	Weddington, Town of	16.71%	13.60%	3.01%	0.10%						3/31/2029
99081	Marvin, Village of	13.60%	13.60%	0.00%	0.00%						
99091	Wesley Chapel, Village of	13.60%	13.60%	0.00%	0.00%						
99101	Vance County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99104	Vance County A.B.C. Bd	13.60%	13.60%	0.00%	0.00%						
99109	Kerr-Tar Regional Council of Govts	13.64%	13.60%	0.00%	0.04%						
99110	Kerr Area Transportation Authority	13.60%	13.60%	0.00%	0.00%						
99111	Henderson, City of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99201	Wake County	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99202	Holly Springs, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99203	Rolesville, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99204	Wake County A.B.C. Board	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99206	Morrisville, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99207	Wake County Housing Authority	24.01%	13.60%	10.41%	0.00%						6/30/2032
99208	Bayleaf Fire Department	13.60%	13.60%	0.00%	0.00%						
99210	Electricities of NC	13.60%	13.60%	0.00%	0.00%						
99211	Raleigh, City of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99212	Durham Hwy Fire Protection Assoc	13.60%	13.60%	0.00%	0.00%						
99213	Raleigh Housing Authority	13.65%	13.60%	0.00%	0.05%						
99218	Raleigh-Durham Airport Authority	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99219	Lincolnton-Lincoln County Airport Authority	13.60%	13.60%	0.00%	0.00%						
99221	Cary, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99222	Centennial Authority	13.63%	13.60%	0.00%	0.03%						
99231	Wendell, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99241	Zebulon, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99251	Garner, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99252	Garner Fire Dept	13.62%	13.60%	0.00%	0.02%						
99261	Fuquay-Varina, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99271	Apex, Town of	13.63%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99281	Wake Forest, Town of	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99291	Knightdale, Town of	13.62%	13.60%	0.00%	0.02%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99301	Warren County	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99304	Warren County A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
99311	Norlina, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99321	Warrenton, Town of	20.45%	13.60%	6.85%	0.00%	21.89%	15.10%	6.85%	0.14%	(0.20%)	6/30/2032
99401	Washington County	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99404	Washington County A.B.C. Board	13.71%	13.60%	0.00%	0.11%						
99405	Pettigrew Regional Library	13.67%	13.60%	0.00%	0.07%						
99411	Plymouth, Town of	13.67%	13.60%	0.00%	0.07%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99413	Plymouth Housing Authority	13.67%	13.60%	0.00%	0.07%						
99421	Roper, Town of	13.60%	13.60%	0.00%	0.00%						
99431	Creswell, Town of	13.65%	13.60%	0.00%	0.05%						
99501	Watauga County	13.68%	13.60%	0.00%	0.08%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99502	Region D Council of Governments	13.60%	13.60%	0.00%	0.00%						
99508	Blowing Rock Tourism Development Authority	13.60%	13.60%	0.00%	0.00%						
99509	Watauga County District Tourism Dev Auth	13.60%	13.60%	0.00%	0.00%						
99511	Boone, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99521	Blowing Rock, Town of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99527	Blowing Rock A.B.C. Board		13.60%	0.00%	0.00%						
99531	Seven Devils, Town of	18.58%	13.60%	4.98%	0.00%	20.02%	15.10%	4.98%	0.14%	(0.20%)	6/30/2026
99601	Wayne County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99602	Fork Township Sanitary Dist	13.63%	13.60%	0.00%	0.03%						

Employer Code	Employer	Non-LEO Employees (LOCG, LOCF, and LOCROD)				LEO Employees (LOCL)					
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		GEN Total Rate	GEN Base	GEN Accrd Liab	GEN Death Ben.	LEO Total Rate	LEO Base	LEO Accrd Liab	LEO Death Ben	LEO Court Costs	Est. Accrd Liab Liquidation
99603	Eastern Carolina Reg'l Housing Auth	13.60%	13.60%	0.00%	0.00%						
99604	Wayne County A.B.C. Board	13.70%	13.60%	0.00%	0.10%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99609	Southern Wayne Sanitary District	13.63%	13.60%	0.00%	0.03%						
99610	Eastern Wayne Sanitary Dist	13.71%	13.60%	0.00%	0.11%						
99611	Goldsboro, City of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99613	Goldsboro Housing Authority	13.64%	13.60%	0.00%	0.04%						
99621	Mount Olive, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99623	Mt Olive Housing Authority	13.60%	13.60%	0.00%	0.00%						
99624	Washington Housing Authority	13.60%	13.60%	0.00%	0.00%						
99631	Fremont, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99651	Pikeville, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99661	Walnut Creek, Village of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99701	Wilkes County	13.64%	13.60%	0.00%	0.04%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99705	Appalachian Regional Library	13.60%	13.60%	0.00%	0.00%						
99711	North Wilkesboro, Town of	13.68%	13.60%	0.00%	0.08%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99717	North Wilkesboro A.B.C. Board	13.67%	13.60%	0.00%	0.07%						
99721	Wilkesboro, Town of	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99727	Wilkesboro A.B.C. Board	13.60%	13.60%	0.00%	0.00%						
99801	Wilson County	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99802	Wilson County Tourism Development Auth	13.60%	13.60%	0.00%	0.00%						
99804	Wilson County A.B.C. Board	13.65%	13.60%	0.00%	0.05%						
99811	Wilson, City of	13.63%	13.60%	0.00%	0.03%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99812	Wilson Economic Dev Council	13.60%	13.60%	0.00%	0.00%						
99818	Wilson Cemetery Commission	13.60%	13.60%	0.00%	0.00%						
99821	Stantonsburg, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99831	Black Creek, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99841	Lucama, Town of	13.68%	13.60%	0.00%	0.08%						
99851	Elm City, Town of	13.60%	13.60%	0.00%	0.00%						
99901	Yadkin County	13.65%	13.60%	0.00%	0.05%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99911	Yadkinville, Town of	13.66%	13.60%	0.00%	0.06%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99921	Jonesville, Town of	13.76%	13.60%	0.00%	0.16%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99931	East Bend, Town of	13.70%	13.60%	0.00%	0.10%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99941	Boonville, Town of	13.60%	13.60%	0.00%	0.00%	15.04%	15.10%	0.00%	0.14%	(0.20%)	
99991	N C Assoc of Co Commissioners	13.63%	13.60%	0.00%	0.03%						
99999	N C League of Municipalities	13.63%	13.60%	0.00%	0.03%						