



NORTH CAROLINA
DEPARTMENT OF STATE TREASURER
RETIREMENT SYSTEMS DIVISION

JANET COWELL
TREASURER

STEVEN C. TOOLE
DIRECTOR

MEMORANDUM

TO: Local Governmental Employees' Retirement System

FROM: Michael Jackson
Chief, Member Services

SUBJECT: New Local Unit(s) and Election of Tax Shelter

The following unit(s) elected participation in the Local Governmental Employees' Retirement System with an effective date of January 1, 2015. This memo contains two (2) new units.

Unit and Correspondence	Unit Code	Net Contribution Rate	Annual Contribution Amount	Total UAL	Number of Employees	Tax Shelter Date
Avery County Fire Commission	90602	13.32%	\$36,084	\$268,157	9	January 1, 2015
Duplin County Tourism Development Authority	93103	7.07%	\$5,191	\$0	2	January 1, 2015

