

Death Benefit Plans of North Carolina

Report on the Actuarial Valuation
Prepared as of December 31, 2013

October 2014



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October 7, 2014

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Members of the Board:

This report presents the results of a valuation of the Death Benefit Plans for members of the Teachers' and State Employees' Retirement System of North Carolina (TSERS) and the North Carolina Local Governmental Employees' Retirement System (LGERS), the Separate Insurance Benefits Plan for Law Enforcement Officers, and the Retirees' Contributory Death Benefit Plan prepared as of December 31, 2013.

The 2013 Appropriations Act amended G.S. 143-166.60 to allow the assets of the Separate Insurance Benefits Plan for Law Enforcement Officers to be used to pay employer health insurance contributions and contribution rates of law enforcement officers (defined in G.S. 135-1(11c)) employed by the State and former law enforcement officers receiving a retirement allowance from TSERS. This valuation has not reflected this legislation. To the extent such payments are made as allowed by this legislation, the results and conclusions in this report with respect to the Separate Insurance Benefits Plan for Law Enforcement Officers should not be relied upon.

The primary purpose of the valuation report is to determine the required member and employer contribution rates, to describe the current financial condition of the Retirement System, and to analyze changes in the Retirement System's condition. In addition, the report provides information that the Office of the State Controller (OSC) requires for its Comprehensive Annual Financial Report (CAFR) and it summarizes census data. Use of this report for any other purposes or by anyone other than OSC and its auditors may not be appropriate and may result in mistaken conclusions because of failure to understand applicable assumptions, methods, or inapplicability of the report for that purpose. The attached pages should not be provided without a copy of this cover letter. No one may make any representations or warranties based on any statements or conclusions contained in this report without Buck Consultants' written consent.


The valuation is based upon membership data and financial information as furnished by the Retirement Systems Division and the Financial Operations Division and as summarized in this report. Although reviewed for reasonableness and consistency with the prior valuation, these elements have not been audited by Buck and we cannot certify as to the accuracy and completeness of the data supplied. The valuation is also based on benefit and contribution provisions as presented in this report. If you have reason to believe that the plan provisions are incorrectly described, that important plan provisions relevant to this valuation are not described, or that conditions have changed since the calculations were made, you should contact the authors of this actuarial report prior to relying on this information.

The valuation is further based on the actuarial valuation assumptions, approved by the Board of Trustees, as presented in this report. We believe that these assumptions are reasonable and comply with the requirements of GASB Nos. 25, 27, and 67. We prepared this report in accordance with the requirements of these standards.

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. Because of limited scope, Buck performed no analysis of the potential range of such future differences.

The undersigned meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained in this report. This report has been prepared in accordance with all applicable Actuarial Standards of Practice, and we are available to answer questions about it.

Respectfully submitted,


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Section 1: Introduction

The Death Benefit Plan with respect to members covered under the Teachers' and State Employees' Retirement System of North Carolina became effective as of July 1, 1979 under 135-5(l) of the statutes. The Trustees of the Death Benefit Plan subsequently permitted the participation of members of the North Carolina Local Governmental Employees' Retirement System in the Plan under 128-27(l) of the statutes. Previously, death benefits were provided directly from the member's respective retirement system. The Separate Insurance Benefits Plan for Law Enforcement Officers became effective January 1, 1986 under 143-166.60 of the statutes. The Retirees' Contributory Death Benefit Plan became effective July 1, 1988 under 120-4.27 of the statutes for retired members of the Legislative Retirement System, under 128-27(l2) of the statutes for retired members of the Local Governmental Employees' Retirement System, under 135-5(l) of the statutes for retired members of the Teachers' and State Employees' Retirement System and under 135-64(g) of the statutes for retired members of the Consolidated Judicial Retirement System.

This report presents the results of a valuation of the Plans prepared as of December 31, 2013.

Section 2: Membership Data

The following table shows the number and annual compensation of the members included in the Plans as of December 31, 2013.

Table 1: Member Data

Plan	Number	Average Age	Average Service	Reported Compensation
Death Benefit Plan: Teachers' and State Employees' Retirement System	310,370	45.05	10.61	\$ 12,834,121,020
Death Benefit Plan: Local Governmental Employees' Retirement System*: General employees & firemen**	81,916	45.25	10.11	\$ 3,335,250,242
Law enforcement officers	<u>20,473</u>	<u>39.13</u>	<u>11.07</u>	<u>966,699,678</u>
Total	102,389	44.03	10.30	\$ 4,301,949,920
Separate Insurance Benefits Plan***: State law enforcement officers	3,367	40.37	12.88	\$ 183,089,035
Local law enforcement officers	<u>20,473</u>	<u>39.13</u>	<u>11.07</u>	<u>966,699,678</u>
Total	23,840	39.31	11.33	\$ 1,149,788,716
Retirees' Contributory Death Benefit Plan	105,672	68.09	N/A	N/A

* The number of Employers in the Local Governmental Employees Retirement System Death Benefit Plan as of December 31, 2013, is 551 (compared to 550 as of December 31, 2012).

** Includes employees of employers who have death benefit coverage.

*** In addition, all former law enforcement officers with 20 or more years of service as a State or local governmental law enforcement officer and all former law enforcement officers who are in receipt of a disability retirement allowance from any State-administered retirement system or who are in receipt of a benefit from the Disability Income Plan of North Carolina are also eligible for benefits under this Plan.

Section 3: Asset Data

The following table shows a comparison of the financial operations during the years 2013 and 2012.

Table 2: Asset Data

Valuation Year	December 31, 2013	December 31, 2012
Contributions made on behalf of:		
Death Benefit Plans		
Teachers and State employees	\$ 21,590,654	\$ 21,182,539
Local governmental employees	97,503	2,115,580
Separate Insurance Benefits Plan	0	0
Retirees' Contributory Death Benefit Plan	<u>22,438,361</u>	<u>21,462,717</u>
Total	\$ 44,126,518	\$ 44,760,836
Death benefits paid on behalf of:		
Death Benefit Plans		
Teachers and State employees	\$ 18,479,018	\$ 20,423,116
Local governmental employees	4,727,932	4,572,219
Separate Insurance Benefits Plan	505,333	620,500
Retirees' Contributory Death Benefit Plan	<u>19,276,981</u>	<u>19,751,078</u>
Total	\$ 42,989,264	\$ 45,366,913
Net investment return as of end of valuation year on behalf of:		
Death Benefit Plans		
Teachers and State employees	\$ (1,188,847)	\$ 1,869,785
Local governmental employees	(3,219,525)	5,620,120
Separate Insurance Benefits Plan	(3,413,058)	5,344,147
Retirees' Contributory Death Benefit Plan	<u>(8,435,993)</u>	<u>13,973,626</u>
Total	\$ (16,257,423)	\$ 26,807,678
Assets held as of end of valuation year on behalf of:		
Death Benefit Plans		
Teachers and State employees	\$ 31,421,286	\$ 29,498,497
Local governmental employees	78,517,106	86,367,060
Separate Insurance Benefits Plan	80,117,426	84,035,817
Retirees' Contributory Death Benefit Plan	<u>213,379,356</u>	<u>218,653,969</u>
Total	\$ 403,435,174	\$ 418,555,343

Section 3: Asset Data

The following table shows an allocation of investments by category as of December 31, 2013.

**Table 3: Allocation of Investments by
Category of the Market Value of Assets**

Cash and Receivables	1.6%
Fixed Income (LTIF)	98.4
Public Equity	0.0
Other*	<u>0.0</u>
Total	100.0%

* Real Estate, Alternatives, Inflation and Credit.

Section 4: Results of Valuation

There are reserves in the Death Benefit Trust of \$31,421,286 for teachers and state employees, \$78,517,106 for local governmental employees, \$80,117,426 for the Separate Insurance Benefits Plan for law enforcement officers and \$213,379,356 for the Retirees' Contributory Death Benefit Plan. The comparison in Table 2 shows that the total death benefits paid decreased from 2012 to 2013 and the contributions decreased from 2012 to 2013.

Death Benefit Plan for Members of the Teachers and State Employees' Retirement System

The actuarial valuation of the Death Benefit Plan for members of the Teachers' and State Employees' Retirement Systems as of December 31, 2013 shows that the Plan has liabilities of \$216,252,139. Against these liabilities, the Plan has present assets of \$31,421,286. Prospective contributions by the State based on a 0.16% contribution rate have a value of \$201,648,073. The present and prospective assets, which amount to \$233,069,359, exceed the liabilities of \$216,252,139 by \$16,817,220.

Death Benefit Plan for Members of the Local Governmental Employees' Retirement System

Coverage under the Death Benefit Plan is optional for general employees and firefighters of employers participating in the Local Governmental Employees' Retirement System. Coverage is mandatory for law enforcement officers. Effective July 1, 2012, participating employers were granted a contribution holiday dependent on the number of years the employer has been contributing to the plan. One year was granted to those contributing less than 10 years, two years for those contributing at least 10 years but less than 20 years, and three years for those contributing at least 20 years.

Appendix C of this report shows the contribution rates for general employees and firefighters calculated for the fiscal year beginning July 1, 2015, for employers who have elected death benefit coverage. The rate for law enforcement officers is 0.14% of payroll.

The death benefit was increased, effective July 1, 2004, to provide a minimum of \$25,000 and a maximum of \$50,000. The contribution rate for local units with death benefit coverage as of June 30, 2004 has not been increased for this benefit improvement. However, units electing death benefit coverage beginning July 1, 2004, will pay the full cost of the new benefit.

The actuarial valuation of the Death Benefit Plan for Members of the Local Governmental Employees' Retirement System as of December 31, 2013 shows that the Plan has total liabilities of \$61,554,493. Against these liabilities, the Plan has present assets of \$78,517,106. Reflecting the contribution holiday described above, prospective contributions by the participating employers have a value of \$37,018,453. The total present and prospective assets amount to \$115,535,559, which exceeds the liabilities of \$61,554,493 by \$53,981,066.

Section 5: Liability Results

Separate Insurance Benefits Plan for Law Enforcement Officers

Benefits payable under the Separate Insurance Benefits Plan are supported by the cost of court as provided in 7A-304(a)(3) of the statutes. However, these contributions have been suspended. The actuarial valuation of the Separate Insurance Benefits Plan for Law Enforcement Officers as of December 31, 2013 shows that the Plan has liabilities of \$23,344,262. Against these liabilities, the Plan has present assets of \$80,117,426. Since current assets are more than adequate to support the benefits, the contributions to the Plan could continue to be suspended or benefits could be improved.

The 2013 Appropriations Act amended G.S. 143-166.60 to allow the assets of the Separate Insurance Benefits Plan for Law Enforcement Officers to be used to pay employer health insurance contributions and contribution rates of law enforcement officers (defined in G.S. 135-1(11c)) employed by the State and former law enforcement officers receiving a retirement allowance from TSERS. This valuation has not reflected this legislation. To the extent such payments are made as allowed by this legislation, the results and conclusions in this report with respect to the Separate Insurance Benefits Plan for Law Enforcement Officers should not be relied upon.

Retirees' Contributory Death Benefit Plan

Benefits payable under the Retirees' Contributory Death Benefit Plan are supported entirely by the contributions of the participants and the investment earnings on these contributions. The monthly contribution rates are shown in Appendix A.

The actuarial valuation of the Retirees' Contributory Death Benefit Plan as of December 31, 2013 shows that the Plan has liabilities of \$429,897,488. Against these liabilities the Plan has present assets of \$213,379,356. Prospective contributions of participants eligible for benefits (those with two or more years of coverage) have a value of \$181,306,910. The total present and prospective assets amount to \$394,686,266, which are less than the liabilities of \$429,897,488 by \$35,211,222. The current assets and contribution rates of the Retirees' Contributory Death Benefit Plan are not adequate. The plan provisions and/or contribution rates should be changed to reverse this projected shortfall.

Appendix A: Summary of Plan Provisions

Upon the death of a member in active service after one year of membership, or a former member within 180 days after termination of service, or a former member in receipt of a benefit from the Disability Income Plan of North Carolina, a lump sum death benefit is payable to his designated beneficiary or legal representative. Such death benefit shall be equal to the greater of:

- (1) The compensation on which contributions were made by the member during the calendar year preceding the year in which his death occurs, or
- (2) The greatest compensation on which contributions were made by the member during the 12-month period of service within the 24-month period of service ending on the last day of the month preceding the month in which his last day of actual service occurs.

For all employees, (1) and (2) above are subject to a minimum of twenty-five thousand dollars (\$25,000) and to a maximum of fifty thousand dollars (\$50,000).

Separate Insurance Benefits Plan for Law Enforcement Officers

Upon the death of a law enforcement officer in active service, or a former law enforcement officer who had 20 or more years of service as a State or local governmental law enforcement officer, or a former law enforcement officer who is in receipt of a disability retirement allowance from any State-administered retirement system, or a former law enforcement officer in receipt of a benefit from the Disability Income Plan of North Carolina, a lump sum death benefit is payable to his surviving spouse or estate. Such death benefit shall be equal to the following:

- (1) For participants who are employed by an employer at the time of death, a benefit not to exceed \$5,000;
- (2) For participants who are eligible former officers, a benefit not to exceed \$4,000; and
- (3) For participants who die while in the actual performance of duty as an officer, an accidental line-of-duty benefit not to exceed \$2,100.

Retirees' Contributory Death Benefit Plan

Coverage under the Retirees' Contributory Death Benefit Plan is available to all members who are retired under the Teachers' and State Employees' Retirement System, the Local Governmental Employees' Retirement System, the Consolidated Judicial Retirement System and the Legislative Retirement System. Benefits payable under the Retirees' Contributory Death Benefit Plan are supported entirely by the contributions of participants.

Appendix A: Summary of Plan Provisions

The following is a schedule of the monthly participant contribution rates under the Retirees' Contributory Death Benefit Plan.

Coverage Age	Monthly Rate If Elected Upon Retirement	Monthly Rate If Elected in Open Enrollment (February 1, 2008 to May 31, 2008)
Less than 50	\$8	\$8.89
50	8	8.89
50	12	13.33
55	16	17.78
60	22	24.44
65	31	34.44
70	43	47.77
75	59	65.55
80	80	88.88
85		

Upon the death of a participant, a lump sum death benefit is payable to his surviving spouse or estate. Such death benefit shall be equal to the following:

- (1) \$10,000, if death occurs on or after 24 months of coverage.
- (2) The total of the monthly contributions plus interest at an annual rate determined by the Board of Trustees, if death occurs before 24 months of coverage.

Appendix B: Actuarial Method and Assumptions

The contributions to the Death Benefit Plans payable by covered employers are determined on a one-year term cost basis, utilizing the mortality rates shown below. Also shown below are the mortality rates used to prepare the actuarial valuation of the Retirees' Contributory Death Benefit Plan. The present values of future contributions are based on the assumptions for the appropriate valuation of the retirement system or fund covering the employees entitled to the death benefits covered by this report with the exception of the interest rate, which is 5.75% per annum, compounded annually for the Death Benefit Plans.

Deaths Prior to Retirement: Representative values of the assumed pre-retirement mortality rates as of December 31, 2003 prior to any mortality improvements are as follows.

Annual Rates of Mortality						
Age	State General Employees and Other Education		Classroom Teachers		State Law Enforcement Officers	
	Male	Female	Male	Female	Male	Female
25	.0004	.0002	.0004	.0002	.0004	.0002
30	.0005	.0003	.0004	.0003	.0004	.0003
35	.0008	.0005	.0007	.0005	.0008	.0005
40	.0011	.0008	.0010	.0007	.0011	.0007
45	.0016	.0012	.0014	.0011	.0015	.0011
50	.0023	.0018	.0020	.0017	.0021	.0017
55	.0033	.0028	.0028	.0025	.0030	.0025
60	.0054	.0043	.0044	.0039	.0049	.0039
65	.0081	.0062	.0070	.0058	.0076	.0058
69	.0099	.0076	.0091	.0073	.0095	.0073

Annual Rates of Mortality				
Age	Local General Employees		Firefighters and Local Law Enforcement Officers	
	Male	Female	Male	Female
25	.0004	.0002	.0004	.0002
30	.0006	.0003	.0006	.0004
35	.0009	.0005	.0009	.0006
40	.0012	.0007	.0012	.0009
45	.0017	.0011	.0017	.0013
50	.0024	.0017	.0024	.0020
55	.0036	.0025	.0036	.0030
60	.0059	.0039	.0059	.0047
65	.0086	.0058	.0086	.0066
69	.0109	.0073	.0109	.0083

Appendix B: Actuarial Method and Assumptions

Deaths After Retirement: Representative values of the assumed post-retirement mortality rates as of December 31, 2003 prior to any mortality improvements are as follows:

Annual Rate of Death after Retirement (Retirees Healthy at Retirement)								
Age	Classroom Teachers		State General Employees and Other Education		State Law Enforcement Officers		Local General Employees	
	Male	Female	Male	Female	Male	Female	Male	Female
55	.0058	.0035	.0061	.0039	.0059	.0035	.0064	.0035
60	.0075	.0062	.0090	.0069	.0082	.0062	.0099	.0062
65	.0121	.0104	.0149	.0114	.0134	.0104	.0165	.0104
70	.0201	.0167	.0246	.0186	.0222	.0167	.0273	.0167
75	.0339	.0281	.0422	.0310	.0378	.0281	.0469	.0281
80	.0579	.0459	.0720	.0508	.0644	.0459	.0805	.0459

Annual Rate of Death after Retirement (Retirees Healthy at Retirement)				
Age	Firefighters		Local Law Enforcement Officers	
	Male	Female	Male	Female
55	.0064	.0044	.0064	.0044
60	.0099	.0077	.0099	.0077
65	.0165	.0125	.0165	.0125
70	.0273	.0207	.0273	.0207
75	.0469	.0341	.0469	.0341
80	.0805	.0563	.0805	.0563

Annual Rate of Death after Retirement (Survivors of Deceased Members and Retirees Disabled at Retirement)				
Age	Male Survivors of Deceased Members	Female Survivors of Deceased Members	Male Retirees (Disabled at Retirement)	Female Retirees (Disabled at Retirement)
	Male	Female	Male	Female
55	.0061	.0044	.0277	.0176
60	.0090	.0077	.0342	.0229
65	.0149	.0125	.0407	.0296
70	.0246	.0207	.0483	.0401
75	.0422	.0341	.0596	.0558
80	.0720	.0563	.0775	.0771

Appendix B: Actuarial Method and Assumptions

Mortality Improvements: Representative values of the assumed mortality improvement rates (applied to pre-retirement mortality rates for active members and post-retirement mortality rates for retirees healthy at retirement and survivors of deceased members after such tables have been set back or set forward) are as follows:

Age	Male Projection Scale	Female Projection Scale
25	0.010	0.014
30	0.005	0.010
35	0.005	0.011
40	0.008	0.015
45	0.013	0.016
50	0.018	0.017
55	0.019	0.008
60	0.016	0.005
65	0.014	0.005
70	0.015	0.005
75	0.014	0.008
80	0.010	0.007

Deaths After Retirement (Non-Disabled): According to the RP-2000 Mortality tables for retirees. These tables are set back one year for male teachers, set forward one year for all state general employees and unadjusted for female teachers, female general employees and all state law enforcement officers. Additionally, these tables are set forward two years for male local general employees, all firemen and all local law enforcement officers. These tables are also set forward one year for male survivors of deceased members and set forward two years for female survivors of deceased members. The base retiree RP-2000 tables have no rates prior to age 50. The active employee rates of RP-2000 are used for ages less than 50 prior to any adjustments for set back or set forward.

Death After Disability: According to the RP-2000 Mortality tables for disabled annuitants set back six years for males and set forward one year for females.

Deaths Prior to Retirement: According to the RP-2000 Mortality tables for active employees. These tables are set back one year for male teachers, set forward one year for all state general employees and unadjusted for female teachers, female general employees and all state law enforcement officers. Additionally, these tables are set forward two years for male local general employees, all firemen and all local law enforcement officers. The base RP-2000 tables for active employees have no rates after age 70. The rates from ages 71 to 79 are smoothed based on the active rate at age 70 and the retiree rate at age 80. Retiree rates are used for ages 80 and beyond.

Mortality Projection (Non-Disabled): All mortality rates are projected from December 31, 2003 using generational improvement with Scale AA.

Changes Since Prior Valuation: None.

Appendix C: Contribution Rates Payable by Local Employers for Death Benefit Coverage

The table below provides the contribution rate payable by Local employers for death benefit coverage for fiscal year beginning July 1, 2015

Employer Code	Employer	Contribution Rate
90001	Yancey County	0.12%
90011	Burnsville, Town Of	0.12%
90092	Martin-Tyrell-Washington D.H.D	0.09%
90096	Pas.-Per.-Camden-Chowan D.H.D.	0.09%
90098	Toe River District Health Department	0.11%
90099	Appalachian District Health Department	0.07%
90101	Alamance County	0.09%
90111	Burlington, City Of	0.11%
90117	Burlington-Graham A.B.C. Board	0.23%
90131	Elon College, Town Of	0.08%
90201	Alexander County	0.12%
90203	Alexander County Health Department	0.08%
90205	Alexander County Library	0.09%
90206	Alexander County Welfare Department	0.07%
90301	Alleghany County	0.11%
90305	Northwestern Regional Library	0.18%
90401	Anson County	0.13%
90411	Wadesboro, Town Of	0.13%
90413	Wadesboro Housing Authority	0.16%
90417	Wadesboro A.B.C. Board	0.13%
90421	Lilesville, Town Of	0.05%
90431	Polkton, Town Of	0.17%
90501	Ashe County	0.09%
90601	Avery County	0.12%
90605	Avery-Mitchell-Yancey Dist. Library	0.23%
90617	High Country Municipal A.B.C. Board	0.12%
90701	Beaufort County	0.08%
90704	Beaufort County A.B.C. Board	0.36%
90705	B.H.M. Regional Library	0.24%
90709	Mideast Economic Development Commission	0.06%
90711	Washington, City Of	0.08%
90721	Aurora, Town Of	0.15%
90804	Bertie County A.B.C. Board	0.13%
90805	Albemarle Regional Library	0.22%
90808	Bertie-Martin Regional Jail Commission	0.14%
90811	Aulander, Town Of	0.06%
90813	Colerain, Town Of	0.18%
90901	Bladen County	0.10%
90911	Elizabethtown, Town Of	0.10%
90918	Southeastern Economic Development Commission	0.02%
90921	White Lake, Town Of	0.15%
90931	Clarkton, Town Of	0.05%
91001	Brunswick County	0.08%
91003	Brunswick County Health Department	0.08%
91006	Brunswick County Welfare Department	0.07%

Appendix C: Contribution Rates Payable by Local Employers for Death Benefit Coverage

The table below provides the contribution rate payable by Local employers for death benefit coverage for fiscal year beginning July 1, 2015

Employer Code	Employer	Contribution Rate
91011	Southport, City Of	0.12%
91017	Southport A.B.C. Boarc	0.47%
91021	Oak Island, Town Of	0.09%
91027	Oak Island A.B.C. Boarc	0.29%
91041	Sunset Beach, Town Of	0.07%
91047	Sunset Beach A.B.C. Boarc	0.44%
91057	Shallotte A.B.C. Boarc	0.53%
91061	Ocean Isle Beach, Town Of	0.09%
91067	Ocean Isle A.B.C. Boarc	0.25%
91071	Boiling Spring Lakes, City O	0.12%
91091	Bald Head Island, Village O	0.06%
91101	Buncombe County	0.07%
91102	Land-Of-Sky Regional Counci	0.10%
91107	Western Nc Regional Air Pollution Contrc	0.09%
91108	Metro Sewerage Dist Of Buncombe Count	0.09%
91109	Woodfin Sanitary Water & Sewer Distric	0.09%
91127	Asheville A.B.C. Boarc	0.12%
91128	Asheville Regional Airport Authorit	0.09%
91151	Black Mountain, Town Of	0.08%
91154	Black Mountain A.B.C. Boarc	0.28%
91161	Montreat, Town Of	0.10%
91201	Burke County	0.11%
91203	Burke County Health Departmen	0.12%
91206	Burke County Welfare Departmen	0.07%
91211	Valdese, Town Of	0.11%
91217	Morganton A.B.C. Boarc	0.21%
91221	Drexel, Town Of	0.07%
91233	Morganton Housing Authority	0.17%
91241	Glen Alpine, Town Of	0.24%
91301	Cabarrus County	0.07%
91302	Water & Sewer Authority Of Cabarrus Count	0.06%
91306	Cabarrus Co. Public Health Auth	0.06%
91311	Concord, City Of	0.07%
91317	Concord A.B.C. Boarc	0.15%
91327	Mt. Pleasant A.B.C. Boarc	0.18%
91331	Kannapolis, Town Of	0.07%
91401	Caldwell County	0.10%
91411	Granite Falls, Town Of	0.13%
91417	Granite Falls A.B.C. Boarc	0.14%
91423	Lenoir Housing Authority	0.16%
91501	Camden County	0.12%
91504	Camden County A.B.C. Boarc	0.16%
91601	Carteret County	0.11%
91604	Carteret County A.B.C. Boarc	0.17%
91611	Morehead City, Town O	0.08%

Appendix C: Contribution Rates Payable by Local Employers for Death Benefit Coverage

The table below provides the contribution rate payable by Local employers for death benefit coverage for fiscal year beginning July 1, 2015

Employer Code	Employer	Contribution Rate
91631	Beaufort, Town Of	0.10%
91641	Pine Knoll Shores, Town Of	0.05%
91671	Cape Carteret, Town Of	0.11%
91681	Atlantic Beach, Town Of	0.20%
91701	Caswell County	0.11%
91704	Caswell County A.B.C. Board	0.17%
91706	Caswell County Welfare Department	0.10%
91719	Yanceyville, Town Of	0.12%
91801	Catawba County	0.07%
91804	Catawba County A.B.C. Board	0.23%
91811	Hickory, City Of	0.08%
91813	Hickory Housing Authority	0.08%
91819	Western Piedmont Regional Transit Authority	0.35%
91821	Claremont, Town Of	0.06%
91831	Maiden, Town Of	0.10%
91841	Long View, Town Of	0.09%
91851	Conover, Town Of	0.10%
91871	Newton, Town Of	0.10%
91901	Chatham County	0.08%
91911	Siler City, Town Of	0.10%
91917	Siler City A.B.C. Board	0.15%
91921	Pittsboro, Town Of	0.09%
92001	Cherokee County	0.18%
92005	Nantahala Regional Library	0.19%
92011	Murphy, Town Of	0.20%
92017	Murphy A.B.C. Board	0.09%
92101	Chowan County	0.11%
92104	Chowan County A.B.C. Board	0.25%
92109	Albemarle Regional Plan. & Develop. Corp	0.11%
92111	Edenton, Town Of	0.13%
92113	The New Edenton Housing Authority	0.13%
92201	Clay County	0.15%
92301	Cleveland County	0.08%
92311	Shelby, City Of	0.10%
92317	Shelby A.B.C. Board	0.16%
92327	Kings Mountain A.B.C. Board	0.19%
92331	Boiling Springs, Town Of	0.17%
92351	Grover, Town Of	0.07%
92401	Columbus County	0.14%
92411	Whiteville, City Of	0.09%
92417	Whiteville A.B.C. Board	0.04%
92427	Lake Waccamaw A.B.C. Board	0.70%
92501	Craven County	0.09%
92504	Craven County A.B.C. Board	0.19%
92505	Craven-Pamlico-Carteret Regional Library	0.20%

Appendix C: Contribution Rates Payable by Local Employers for Death Benefit Coverage

The table below provides the contribution rate payable by Local employers for death benefit coverage for fiscal year beginning July 1, 2015

Employer Code	Employer	Contribution Rate
92506	Craven County Airport Authorit	0.30%
92507	Neuse River Council Of Government:	0.06%
92508	Coastal Regional Waste Management Authorit	0.09%
92509	Neuse Clinic	0.06%
92511	New Bern, City Of	0.09%
92521	Trent Woods, Town Of	0.11%
92531	Havelock, City Of	0.07%
92601	Cumberland County	0.08%
92604	Cumberland County A.B.C. Boarc	0.13%
92607	Region M Council Of Government:	0.05%
92608	Cumberland Memorial Auditorium Cor	0.19%
92611	Fayetteville, City O	0.08%
92613	Fayetteville Metro. Housing Authorit	0.10%
92631	Hope Mills, Town Of	0.08%
92661	Spring Lake, Town Of	0.11%
92681	Eastover, Town Of	0.63%
92701	Currituck County	0.08%
92801	Dare County	0.09%
92802	Dare County Tourism Boarc	0.05%
92804	Dare County A.B.C. Boarc	0.19%
92811	Nags Head, Town Of	0.07%
92821	Kill Devil Hills, Town Of	0.08%
92831	Manteo, Town Of	0.19%
92841	Southern Shores, Town Of	0.07%
92851	Kitty Hawk, Town Of	0.21%
92901	Davidson County	0.10%
92911	Thomasville, City Of	0.10%
92917	Lexington A.B.C. Boarc	1.27%
92931	Lexington, City Of	0.09%
93001	Davie County	0.08%
93011	Mocksville, Town Of	0.07%
93101	Duplin County	0.13%
93108	Duplin-Sampson Area Mental Healt	0.06%
93111	Beulaville, Town Of	0.06%
93121	Kenansville, Town Of	0.10%
93141	Faison, Town Of	0.09%
93161	Rose Hill, Town Of	0.16%
93201	Durham County	0.07%
93202	Parkwood Fire Departmen	0.09%
93204	Durham County A.B.C. Boarc	0.11%
93219	Triangle J Council Of Government:	0.08%
93301	Edgecombe County	0.11%
93304	Edgecombe County A.B.C. Boarc	0.25%
93305	Edgecombe-Nash Memorial Librar	0.14%
93309	Region L Council Of Government:	0.09%

Appendix C: Contribution Rates Payable by Local Employers for Death Benefit Coverage

The table below provides the contribution rate payable by Local employers for death benefit coverage for fiscal year beginning July 1, 2015

Employer Code	Employer	Contribution Rate
93311	Tarboro, Town Of	0.08%
93317	Tarboro Redevelopment Commissio	0.10%
93321	Rocky Mount, City Of	0.07%
93323	Rocky Mount-Wilson Airport Authority	0.13%
93331	Pinetops, Town Of	0.13%
93341	Macclesfield, Town Of	0.11%
93413	Winston-Salem Housing Authority	0.08%
93417	Winston-Salem A.B.C. Boarc	0.19%
93431	Rural Hall, Town Of	0.08%
93501	Franklin County	0.11%
93517	Franklinton A.B.C. Boarc	0.15%
93521	Louisburg, Town Of	0.09%
93527	Louisburg A.B.C. Boarc	0.23%
93601	Gaston County	0.07%
93602	Stanley, Town Of	0.14%
93609	Gaston-Lincoln Area Mental Healt	0.06%
93617	Gastonia A.B.C. Boarc	0.46%
93631	Cramerton, Town Of	0.14%
93641	Cherryville, City Of	0.13%
93671	Bessemer City, City Of	0.21%
93691	Mt. Holly, City Of	0.08%
93701	Gates County	0.09%
93704	Gates County A.B.C. Boarc	0.19%
93803	Graham County Health Departmer	0.07%
93806	Graham County Welfare Departmen	0.10%
93821	Robbinsville, Town Of	0.13%
93901	Granville County	0.10%
93904	Granville County A.B.C. Boarc	0.20%
93906	Granville County Hospita	0.06%
93908	Granville-Vance Health Distric	0.07%
93910	South Granville Water And Sewer Authorit	0.16%
93911	Oxford, City Of	0.13%
93913	Oxford Housing Authority	0.07%
93914	Stovall, Town Of	0.47%
93931	Butner, Town Of	0.19%
94001	Greene County	0.15%
94004	Greene County A.B.C. Boarc	0.10%
94005	Neuse Regional Library - Greene Count	0.24%
94011	Hookerton, Town Of	0.02%
94101	Guilford, County Of	0.07%
94111	Greensboro, City Of	0.08%
94112	Piedmont Triad Regional Water Authorit	0.06%
94117	Greensboro A.B.C. Boarc	0.12%
94121	High Point, City Of	0.08%
94127	High Point A.B.C. Boarc	0.13%

Appendix C: Contribution Rates Payable by Local Employers for Death Benefit Coverage

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Employer Code	Employer	Contribution Rate
94131	Jamestown, Town Of	0.09%
94151	Gibsonville, Town Of	0.11%
94172	Summerfield Fire District	0.05%
94201	Halifax County	0.09%
94204	Halifax County A.B.C. Board	0.15%
94205	Halifax County Tourism Development Authority	0.09%
94209	Roanoke Rapids Sanitary District	0.08%
94211	Enfield, Town Of	0.20%
94221	Roanoke Rapids, City Of	0.09%
94231	Weldon, Town Of	0.13%
94241	Scotland Neck, Town Of	0.15%
94251	Hobgood, Town Of	0.06%
94301	Harnett County	0.07%
94311	Dunn, Town Of	0.10%
94313	Dunn Housing Authority	0.24%
94317	Dunn A.B.C. Board	0.05%
94321	Lillington, Town Of	0.07%
94331	Erwin, Town Of	0.09%
94341	Coats, Town Of	0.12%
94347	Angier A.B.C. Board	0.14%
94401	Haywood County	0.10%
94402	Haywood Medical Center	0.08%
94408	Junaluska Sanitary District	0.08%
94411	Waynesville, Town Of	0.10%
94412	Waynesville A.B.C. Board	0.29%
94431	Canton, Town Of	0.11%
94501	Henderson County	0.08%
94511	Hendersonville, City Of	0.08%
94512	Hendersonville Water Commissioner	0.10%
94521	Laurel Park, Town Of	0.20%
94527	Laurel Park A.B.C. Board	0.27%
94532	Blue Ridge Fire Department	0.08%
94551	Mills River, Town Of	0.30%
94601	Hertford County	0.11%
94604	Hertford County A.B.C. Board	0.16%
94606	Hertford County Public Health Authority	0.14%
94611	Ahoskie, Town Of	0.11%
94631	Winton, Town Of	0.26%
94701	Hoke County	0.09%
94704	Hoke County A.B.C. Board	0.16%
94711	Raeford, Town Of	0.13%
94801	Hyde County	0.13%
94812	Ocracoke Sanitary District	0.12%
94901	Iredell County	0.08%
94911	Statesville, City Of	0.09%

Appendix C: Contribution Rates Payable by Local Employers for Death Benefit Coverage

The table below provides the contribution rate payable by Local employers for death benefit coverage for fiscal year beginning July 1, 2015

Employer Code	Employer	Contribution Rate
94917	Statesville A.B.C. Boarc	0.20%
94921	Mooresville, City Of	0.07%
94923	Mooresville Housing Authorit	0.09%
94927	Mooresville A.B.C. Boarc	0.09%
94931	Troutman, Town Of	0.17%
95001	Jackson County	0.11%
95002	Tuckaseigee Water And Sewer Autt	0.09%
95005	Fontana Regional Librar	0.14%
95008	Southwestern Plan. & Econ. Dev. Co	0.13%
95009	Smoky Mountain Mental Health Cente	0.08%
95011	Sylva, Town Of	0.08%
95017	Sylva A.B.C. Boarc	0.16%
95101	Johnston County	0.07%
95104	Johnston County A.B.C. Boarc	0.19%
95105	Johnston County Public Librar	0.14%
95110	Johnston County Memorial Hospital Authorit	0.13%
95111	Smithfield, Town Of	0.09%
95121	Selma, Town Of	0.12%
95123	Selma Housing Authority	0.12%
95131	Clayton, Town Of	0.08%
95141	Benson, Town Of	0.11%
95201	Jones County	0.13%
95204	Jones County A.B.C. Boarc	0.20%
95205	Neuse Regional Library - Jones Count	0.28%
95211	Pollocksville, Town Of	0.26%
95301	Lee County	0.09%
95317	Sanford A.B.C. Boarc	0.19%
95321	Broadway, Town Of	0.17%
95401	Lenoir County	0.10%
95404	Lenoir County A.B.C. Boarc	0.10%
95411	Kinston, City Of	0.11%
95413	Kinston Housing Authority	0.07%
95421	Pink Hill, Town Of	0.08%
95431	Lagrange, Town Of	0.05%
95501	Lincoln County	0.11%
95511	Lincolnton, City Of	0.10%
95513	Lincolnton Housing Authority	0.11%
95517	Lincolnton A.B.C. Boarc	0.40%
95601	Macon County	0.11%
95611	Franklin, Town Of	0.10%
95617	Highlands A.B.C. Boarc	0.23%
95701	Madison County	0.13%
95711	Mars Hill, Town Of	0.11%
95721	Marshall, Town Of	0.11%
95801	Martin County	0.14%

Appendix C: Contribution Rates Payable by Local Employers for Death Benefit Coverage

The table below provides the contribution rate payable by Local employers for death benefit coverage for fiscal year beginning July 1, 2015

Employer Code	Employer	Contribution Rate
95802	Martin County Travel & Tourism Authorit	0.36%
95804	Martin County A B C Boarc	0.16%
95813	Williamston Housing Authority	0.13%
95831	Hamilton, Town Of	0.21%
95901	Mc Dowell County	0.11%
95911	Marion, Town Of	0.12%
96001	Mecklenburg County	0.06%
96004	Mecklenburg County A.B.C. Boarc	0.14%
96005	Charlotte-Mecklenburg Public Libr	0.08%
96008	Mecklenburg County Ems Agenc	0.03%
96021	Pineville, Town Of	0.07%
96031	Mint Hill, Town Of	0.05%
96061	Stallings, Town Of	0.27%
96071	Matthews, Town Of	0.09%
96101	Mitchell County	0.14%
96111	Spruce Pine, Town Of	0.15%
96201	Montgomery County	0.09%
96204	Montgomery-Municipal A.B.C. Boarc	0.18%
96251	Mount Gilead, Town Of	0.09%
96301	Moore County	0.09%
96304	Moore County A.B.C. Boarc	0.24%
96310	Moore County Airport Authorit	0.17%
96311	Southern Pines, Town Of	0.08%
96321	Vass, Town Of	0.23%
96331	Aberdeen, Town Of	0.11%
96351	Pinehurst, Village Of	0.09%
96361	Pinebluff, Town Of	0.15%
96371	Whispering Pines, Village Of	0.08%
96381	Foxfire Village	0.09%
96401	Nash County	0.08%
96404	Nash County A.B.C. Boarc	0.20%
96421	Nashville, Town Of	0.09%
96431	Middlesex, Town Of	0.16%
96501	New Hanover County	0.08%
96502	New Hanover Airport Authorit	0.09%
96508	Lower Cape Fear Water & Sewer Autl	0.39%
96511	Wrightsville Beach, Town Of	0.09%
96601	Northampton County	0.10%
96604	Northampton County A.B.C. Boarc	0.29%
96701	Onslow County	0.09%
96704	Onslow County A.B.C. Boarc	0.13%
96708	Onslow Water & Sewage Authorit	0.16%
96711	Jacksonville, City Of	0.08%
96721	Swansboro, Town Of	0.07%
96731	Holly Ridge, Town Of	0.12%

Appendix C: Contribution Rates Payable by Local Employers for Death Benefit Coverage

The table below provides the contribution rate payable by Local employers for death benefit coverage for fiscal year beginning July 1, 2015

Employer Code	Employer	Contribution Rate
96733	Holly Ridge Housing Authority	0.30%
96751	North Topsail Beach, Town Of	0.16%
96801	Orange County	0.07%
96804	Orange County A.B.C. Board	0.09%
96808	Orange Water & Sewer Authority	0.06%
96811	Chapel Hill, Town Of	0.09%
96821	Carrboro, Town Of	0.08%
96831	Hillsborough, Town Of	0.08%
96901	Pamlico County	0.11%
96918	Bay River Metro Sewerage District	0.15%
97001	Pasquotank County	0.12%
97002	Pasquotank-Camden Ambulance Service	0.08%
97004	Pasquotank County A.B.C. Board	0.19%
97005	East Albemarle Regional Library	0.11%
97010	Albemarle Hospital Authority	0.07%
97011	Elizabeth City	0.09%
97015	Pasquotank-Camden Library	0.25%
97018	Elizabeth-Pasquotank Co Ind Dev Co	0.19%
97101	Pender County	0.09%
97104	Pender County A.B.C. Board	0.20%
97121	Topsail Beach, Town Of	0.09%
97131	Surf City	0.19%
97201	Perquimans County	0.14%
97211	Hertford, Town Of	0.10%
97217	Hertford A.B.C. Board	0.17%
97301	Person County	0.09%
97304	Person County A.B.C. Board	0.23%
97311	Roxboro, City Of	0.10%
97401	Pitt County	0.07%
97404	Pitt County A.B.C. Board	0.11%
97405	Sheppard Memorial Library	0.12%
97408	Contentnea Metro. Sewage District	0.10%
97411	Greenville, City Of	0.07%
97412	Greenville Utilities Commission	0.06%
97413	Greenville Housing Authority	0.10%
97421	Farmville, City Of	0.14%
97431	Grifton, Town Of	0.13%
97441	Bethel, Town Of	0.19%
97451	Winterville, Town Of	0.08%
97471	Grimesland, Town Of	0.21%
97501	Polk County	0.14%
97511	Tryon, Town Of	0.10%
97531	Saluda, Town Of	0.11%
97601	Randolph County	0.09%
97611	Asheboro, City Of	0.09%

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Employer Code	Employer	Contribution Rate
97613	Asheboro Housing Authority	0.13%
97621	Randleman, City Of	0.09%
97623	Randleman Housing Authority	0.08%
97627	Randleman A.B.C. Board	0.15%
97631	Liberty, Town Of	0.16%
97637	Liberty A.B.C. Board	0.28%
97651	Archdale, City Of	0.19%
97701	Richmond County	0.10%
97705	Sandhill Regional Library	0.06%
97711	Rockingham, City Of	0.10%
97713	Rockingham Housing Authority	0.08%
97717	Hamlet A.B.C. Board	0.12%
97721	Hamlet, City Of	0.10%
97727	Rockingham A.B.C. Board	0.10%
97801	Robeson County	0.08%
97802	Lumber River Council Of Government	0.06%
97803	Robeson County Housing Authority	0.27%
97805	Robeson County Public Library	0.17%
97811	Lumberton, City Of	0.09%
97821	Fairmont, Town Of	0.18%
97823	Fairmont Housing Authority	0.08%
97831	St. Pauls, Town Of	0.16%
97840	Maxton, Town Of	0.17%
97847	Maxton A.B.C. Board	0.25%
97851	Pembroke, Town Of	0.11%
97861	Rowland, Town Of	0.27%
97871	Red Springs, Town Of	0.14%
97901	Rockingham County	0.09%
97911	Reidsville, Town Of	0.12%
97913	New Reidsville Housing Authority	0.14%
97917	Reidsville A.B.C. Board	0.12%
97921	Mayodan, Town Of	0.19%
97941	Madison, Town Of	0.18%
98001	Rowan County	0.09%
98004	Rowan County A.B.C. Board	0.16%
98011	Salisbury, City Of	0.09%
98021	East Spencer, Town Of	0.23%
98023	East Spencer Housing Authority	0.07%
98031	Spencer, Town Of	0.15%
98041	China Grove, Town Of	0.08%
98061	Granite Quarry, Town Of	0.11%
98091	Cleveland, Town Of	0.12%
98101	Rutherford County	0.10%
98102	Broad River Water Authority	0.06%
98103	Rutherford-Polk-Mc Dowell D.H.C.	0.09%

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Employer Code	Employer	Contribution Rate
98109	Isothermal Planning & Develop Comr	0.13%
98111	Forest City	0.09%
98121	Spindale, Town Of	0.10%
98141	Rutherfordton, Town Of	0.13%
98201	Sampson County	0.08%
98205	J.C. Holliday Memorial Librar	0.16%
98211	Clinton, City Of	0.09%
98218	Clinton A.B.C. Boarc	0.15%
98221	Salemburg, Town Of	0.14%
98231	Newton Grove, Town Of	0.04%
98241	Garland, Town Of	0.23%
98251	Turkey, Town Of	0.19%
98261	Roseboro, Town Of	0.09%
98271	Autryville, Town Of	0.50%
98301	Scotland County	0.11%
98304	Scotland County A.B.C. Boarc	0.14%
98311	Laurinburg, City Of	0.08%
98313	Laurensburg Housing Authority	0.12%
98321	Wagram, Town Of	0.10%
98401	Stanly County	0.12%
98411	Albemarle, City Of	0.09%
98421	Norwood, Town Of	0.19%
98451	Badin, Town Of	0.09%
98501	Stokes County	0.11%
98511	Walnut Cove, Town Of	0.11%
98521	King, Town Of	0.08%
98601	Surry County	0.08%
98611	Pilot Mountain, Town Of	0.09%
98621	Dobson, Town Of	0.07%
98631	Mount Airy, Town Of	0.18%
98637	Mt. Airy Alcoholic Board Of Contrc	0.17%
98641	Elkin, Town Of	0.10%
98701	Swain County	0.10%
98711	Bryson City, Town Of	0.11%
98717	Bryson City A.B.C. Boarc	0.15%
98801	Transylvania County	0.10%
98811	Brevard, City Of	0.10%
98901	Tyrrell County	0.12%
98904	Tyrrell County A.B.C. Boarc	0.33%
99001	Union County	0.08%
99011	Monroe, City Of	0.07%
99013	Monroe Housing Authority	0.07%
99017	Monroe A.B.C. Boarc	0.09%
99021	Marshville, Town Of	0.11%
99031	Wingate, Town Of	0.06%

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Employer Code	Employer	Contribution Rate
99041	Waxhaw, Town Of	0.06%
99051	Indian Trail, Town Of	0.08%
99071	Weddington, Town Of	0.07%
99101	Vance County	0.10%
99109	Kerr-Tar Regional Council Of Government	0.07%
99111	Henderson, City Of	0.14%
99201	Wake County	0.07%
99202	Holly Springs, Town Of	0.07%
99204	Wake County A.B.C. Boarc	0.11%
99206	Morrisville, Town Of	0.05%
99213	Raleigh Housing Authority	0.08%
99218	Raleigh-Durham Airport Authorit	0.07%
99221	Cary, Town Of	0.06%
99222	Centennial Authority, The	0.02%
99231	Wendell, Town Of	0.06%
99241	Zebulon, Town Of	0.05%
99251	Garner, Town Of	0.07%
99252	Garner Fire Departmen	0.03%
99261	Fuquay-Varina, Town Of	0.07%
99271	Apex, Town Of	0.06%
99281	Wake Forest, Town Of	0.13%
99291	Knightdale, Town Of	0.05%
99301	Warren County	0.11%
99401	Washington County	0.11%
99404	Washington County A.B.C. Boarc	0.09%
99405	Pettigrew Regional Librar	0.17%
99411	Plymouth, Town Of	0.18%
99413	Plymouth Housing Authority	0.10%
99431	Creswell, Town Of	0.04%
99501	Watauga County	0.12%
99511	Boone, Town Of	0.08%
99521	Blowing Rock, Town Of	0.05%
99601	Wayne County	0.10%
99602	Fork Township Sanitary Distric	0.07%
99604	Wayne County A.B.C. Boarc	0.27%
99609	Southern Wayne Sanitary Distric	0.14%
99610	Eastern Wayne Sanitary Distric	0.15%
99611	Goldsboro, City Of	0.09%
99613	Housing Auth. Of City Of Goldsborc	0.12%
99701	Wilkes County	0.10%
99711	North Wilkesboro, Town Of	0.11%
99717	North Wilkesboro A.B.C. Boarc	0.07%
99721	Wilkesboro, Town Of	0.08%
99801	Wilson County	0.08%
99804	Wilson County A.B.C. Boarc	0.14%

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Employer Code	Employer	Contribution Rate
99811	Wilson, City Of	0.06%
99841	Lucama, Town Of	0.19%
99901	Yadkin County	0.09%
99911	Yadkinville, Town Of	0.08%
99921	Jonesville, Town Of	0.28%
99931	East Bend, Town Of	0.05%
99991	N.C. Association Of County Comm	0.05%
99999	N.C. League Of Municipalities	0.06%
93406	Piedmont Triad Regional Council	0.17%
96519	Coastal Care	0.07%
93610	McAdenville, Town Of	0.02%