

LGERS Employer Contribution Rates Effective July 1, 2025

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

April 2025

The following pages contain employer contribution rates effective July 1, 2025 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, 2023. 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, 2025 for any employer notified between April 2, 2024 and April 1, 2025 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, 2025. 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 14.35% retirement rate set by the Board of Trustees in April 2025, 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, 2025.
 - 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 16.10% retirement rate set by the Board of Trustees in April 2025, 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 (LOGC, LOCF, and LOCROD)				LEO Employees (LOCL)					(10)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
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					16.08%	16.10%	0.00%	0.14%	(0.16%)	
72265	Piedmont Triad Airport Authority					16.08%	16.10%	0.00%	0.14%	(0.16%)	
72593	Seagrove, Town of					16.08%	16.10%	0.00%	0.14%	(0.16%)	
90001	Yancey County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90002	Yancey Soil & Water Cons	14.35%	14.35%	0.00%	0.00%						
90011	Burnsville, Town of	14.42%	14.35%	0.00%	0.07%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90092	Martin-Tyrrell-Washington Dist Health Dept	14.38%	14.35%	0.00%	0.03%						
90096	Albemarle Regional Health Services	14.39%	14.35%	0.00%	0.04%						
90098	Toe River Health District	14.38%	14.35%	0.00%	0.03%						
90099	Appalachian District Health Dept	14.38%	14.35%	0.00%	0.03%						
90101	Alamance County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90111	Burlington, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90114	Mebane, City of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90117	Alamance Municipal A.B.C. Board	14.42%	14.35%	0.00%	0.07%						
90121	Graham, City of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90131	Elon, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90141	Haw River, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90151	Alamance, Village of	14.35%	14.35%	0.00%	0.00%						
90161	Green Level, Town of	14.35%	14.35%	0.00%	0.00%						
90171	Sparta, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90201	Alexander County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90211	Taylorsville, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90301	Alleghany County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90305	Northwestern Regional Library	14.46%	14.35%	0.00%	0.11%						
90307	Sparta A.B.C. Board	14.88%	14.35%	0.53%	0.00%						12/31/2028
90401	Anson County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90411	Wadesboro, Town of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90413	Wadesboro Housing Authority	14.43%	14.35%	0.00%	0.08%						
90417	Wadesboro A.B.C. Board	14.43%	14.35%	0.00%	0.08%						
90421	Lilesville, Town of	14.43%	14.35%	0.00%	0.08%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90431	Polkton, Town of	14.47%	14.35%	0.00%	0.12%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90441	Peachland, Town of	14.35%	14.35%	0.00%	0.00%						
90451	Ansonville, Town of	14.35%	14.35%	0.00%	0.00%						
90461	Morven, Town of	14.35%	14.35%	0.00%	0.00%						
90501	Ashe County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90507	West Jefferson A.B.C. Board	17.57%	14.35%	3.22%	0.00%						6/30/2026
90511	Jefferson, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90521	West Jefferson, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90601	Avery County	14.42%	14.35%	0.00%	0.07%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90602	Avery County Fire Commission	20.60%	14.35%	6.25%	0.00%						6/30/2033
90605	Avery-Mitchell-Yancey Reg Library	14.41%	14.35%	0.00%	0.06%						
90611	Banner Elk, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90617	High Country A.B. C. Board	14.39%	14.35%	0.00%	0.04%						
90621	Newland, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90631	Beech Mountain, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90641	Elk Park, Town of	14.35%	14.35%	0.00%	0.00%						
90651	Sugar Mountain, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90701	Beaufort County	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90704	Beaufort County A.B.C. Board	14.42%	14.35%	0.00%	0.07%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90705	B.H.M. Regional Library	14.50%	14.35%	0.00%	0.15%						
90709	Mideast Commission	14.39%	14.35%	0.00%	0.04%						
90711	Washington, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90721	Aurora, Town of	14.46%	14.35%	0.00%	0.11%						

		Non-LEO Employees (LOGC, LOCF, and LOCROD)				LEO Employees (LOCL)					(10)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
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
90731	Belhaven, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90741	Washington Park, Town of	14.35%	14.35%	0.00%	0.00%						
90751	Chocowinity, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90801	Bertie County	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90804	Bertie County A.B.C. Board	14.43%	14.35%	0.00%	0.08%						
90805	Albemarle Regional Library	14.46%	14.35%	0.00%	0.11%						
90808	Bertie-Martin Regional Jail Comm	14.39%	14.35%	0.00%	0.04%						
90811	Aulander, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90812	Windsor, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90813	Colerain, Town of	14.62%	14.35%	0.00%	0.27%						
90861	Lewiston Woodville, Town of	14.35%	14.35%	0.00%	0.00%						
90901	Bladen County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90911	Elizabethtown, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90917	Elizabeth A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
90918	South Eastern Economic Development Comm	14.37%	14.35%	0.00%	0.02%						
90921	White Lake, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
90931	Clarkton, Town of	14.41%	14.35%	0.00%	0.06%						
90941	Bladenboro, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91001	Brunswick County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91002	Leland, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91003	Brunswick Co Health Dept	14.38%	14.35%	0.00%	0.03%						
91004	Brunswick County A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
91006	Brunswick Co Dept of Social Services	14.38%	14.35%	0.00%	0.03%						
91007	Calabash A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
91008	Cape Fear Council of Governments	14.35%	14.35%	0.00%	0.00%						
91009	Brunswick County Tourism Authority	14.35%	14.35%	0.00%	0.00%						
91010	Calabash, Town of	14.35%	14.35%	0.00%	0.00%						
91011	Southport, City of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91012	Northwest, City of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91013	Southeast Brunswick Sanitary District	20.28%	14.35%	5.81%	0.12%						9/30/2039
91014	Holden Beach, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91015	Cape Fear Regional Jetport	14.76%	14.35%	0.00%	0.41%						
91017	Southport A.B.C. Board	14.49%	14.35%	0.00%	0.14%						
91020	Belville, Town of	14.35%	14.35%	0.00%	0.00%						
91021	Oak Island, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91024	Carolina Shores Town of	14.35%	14.35%	0.00%	0.00%						
91026	Navassa, Town of	21.62%	14.35%	7.27%	0.00%	23.35%	16.10%	7.27%	0.14%	(0.16%)	6/30/2035
91027	Oak Island A.B.C. Bd	14.56%	14.35%	0.00%	0.21%						
91032	St James, Town of	14.35%	14.35%	0.00%	0.00%						
91041	Sunset Beach, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91042	Brunswick Regional Water and Sewer H2GO	14.35%	14.35%	0.00%	0.00%						
91047	Sunset Beach A.B.C. Board	14.60%	14.35%	0.00%	0.25%						
91051	Caswell Beach, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91057	Shallotte A.B.C. Board	14.47%	14.35%	0.00%	0.12%						
91061	Ocean Isle Beach, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91067	Ocean Isle Beach A.B.C.	14.47%	14.35%	0.00%	0.12%						
91071	Boiling Spring Lakes, City of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91077	Boiling Spring Lakes A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
91081	Shallotte, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91091	Bald Head Island, Village of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91101	Buncombe County	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91102	Land-of-Sky Regional Council	14.39%	14.35%	0.00%	0.04%						
91104	Woodfin A.B.C. Commission	14.35%	14.35%	0.00%	0.00%						

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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
91107	Western NC Regional Air Quality	14.39%	14.35%	0.00%	0.04%						
91108	Metro Sewerage Dist of Buncombe County	14.39%	14.35%	0.00%	0.04%						
91109	Woodfin Sanitary Water and Sewer Dist	14.39%	14.35%	0.00%	0.04%						
91111	Biltmore Forest, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91120	West Buncombe Fire Dept	14.35%	14.35%	0.00%	0.00%						
91121	Asheville, City of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91127	Asheville A.B.C. Board	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91128	Asheville Regional Airport Authority	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91138	Skyland Vol Fire Dept	14.35%	14.35%	0.00%	0.00%						
91141	Weaverville, Town of	14.43%	14.35%	0.00%	0.08%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91147	Weaverville A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
91151	Black Mountain, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91154	Black Mountain A.B.C. Board	14.44%	14.35%	0.00%	0.09%						
91161	Montreat, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91171	Woodfin, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91201	Burke County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91208	Burke County Tourism Dev. Authority	14.35%	14.35%	0.00%	0.00%						
91211	Valdese, Town of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91214	Rutherford College, Town of	14.35%	14.35%	0.00%	0.00%						
91217	Morganton A.B.C. Board	14.45%	14.35%	0.00%	0.10%						
91221	Drexel, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91231	Morganton, City of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91233	Morganton Housing Authority	14.38%	14.35%	0.00%	0.03%						
91241	Glen Alpine, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91251	Hildebran, Town of	14.35%	14.35%	0.00%	0.00%						
91261	Connelly Springs, Town of	14.35%	14.35%	0.00%	0.00%						
91301	Cabarrus County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91302	Water & Sewer Auth of Cabarrus County	14.38%	14.35%	0.00%	0.03%						
91306	Cabarrus Co Public Health Auth	14.37%	14.35%	0.00%	0.02%						
91308	Cabarrus County Tourism Authority	15.02%	14.35%	0.67%	0.00%						6/30/2029
91311	Concord, City of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91317	Concord A.B.C. Board	14.44%	14.35%	0.00%	0.09%						
91321	Mount Pleasant, Town of	14.35%	14.35%	0.00%	0.00%						
91327	Mount Pleasant A.B.C. Board	14.38%	14.35%	0.00%	0.03%						
91331	Kannapolis, City of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91341	Midland, Town of	14.35%	14.35%	0.00%	0.00%						
91401	Caldwell County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91411	Granite Falls, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91414	Rhodhiss, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91417	Granite Falls A.B.C. Board	14.50%	14.35%	0.00%	0.15%						
91421	Sawmills, Town of	14.35%	14.35%	0.00%	0.00%						
91423	Lenoir Housing Authority	14.41%	14.35%	0.00%	0.06%						
91431	Hudson, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91441	Harrisburg, Town of	14.35%	14.35%	0.00%	0.00%						
91451	Lenoir, City of	14.47%	14.35%	0.00%	0.12%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91457	Lenoir A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
91501	Camden County	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91504	Camden County A.B.C. Board	14.44%	14.35%	0.00%	0.09%						
91601	Carteret County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91602	Carteret County Tourism Development Authority	14.35%	14.35%	0.00%	0.00%						
91604	Carteret County A.B.C. Board	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91608	Western Carteret Interlocal Cooperation Agency	14.35%	14.35%	0.00%	0.00%						
91611	Morehead City, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	

		Non-LEO Employees (LOGC, LOCF, and LOCROD)				LEO Employees (LOCL)					(10)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
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
91621	Newport, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91631	Beaufort, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91633	Beaufort Housing Authority	14.35%	14.35%	0.00%	0.00%						
91641	Pine Knoll Shores, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91651	Emerald Isle, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91661	Indian Beach, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91671	Cape Carteret, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91681	Atlantic Beach, Town of	14.43%	14.35%	0.00%	0.08%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91691	Cedar Point, Town of	14.35%	14.35%	0.00%	0.00%						
91701	Caswell County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91704	Caswell County A.B.C. Board	14.47%	14.35%	0.00%	0.12%						
91706	Caswell Co Dept of Social Services	14.40%	14.35%	0.00%	0.05%						
91719	Yanceyville, Town of	14.38%	14.35%	0.00%	0.03%						
91801	Catawba County	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91804	Catawba County A.B.C. Board	14.41%	14.35%	0.00%	0.06%						
91811	Hickory, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91812	Hickory Conover Tourism Dev Auth	14.35%	14.35%	0.00%	0.00%						
91813	Hickory Public Housing Authority	14.39%	14.35%	0.00%	0.04%						
91818	Western Piedmont Council of Gvmts	14.35%	14.35%	0.00%	0.00%						
91819	Western Piedmont Regional Transit Authority	14.55%	14.35%	0.00%	0.20%						
91821	Claremont, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91831	Maiden, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91841	Longview, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91851	Conover, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91861	Brookford, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91871	Newton, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91881	Catawba, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91901	Chatham County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91903	Chatham Co Housing Auth	14.35%	14.35%	0.00%	0.00%						
91904	Chatham County A.B.C. Board	14.48%	14.35%	0.00%	0.13%						
91908	Goldston-Gulf Sanitary District	14.35%	14.35%	0.00%	0.00%						
91911	Siler City, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
91917	Siler City A.B.C. Board	14.38%	14.35%	0.00%	0.03%						
91921	Pittsboro, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92001	Cherokee County	14.43%	14.35%	0.00%	0.08%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92005	Nantahala Regional Library	14.45%	14.35%	0.00%	0.10%						
92011	Murphy, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92017	Murphy A.B.C. Board	14.43%	14.35%	0.00%	0.08%						
92021	Andrews, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92101	Chowan County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92104	Chowan County A.B.C. Board	14.48%	14.35%	0.00%	0.13%						
92109	Albemarle Regional Planning & Development Comm	14.39%	14.35%	0.00%	0.04%						
92111	Edenton, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92113	New Edenton Housing Auth	14.43%	14.35%	0.00%	0.08%						
92201	Clay County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92214	Clay County A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
92301	Cleveland County	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92302	Cleveland County Water	14.35%	14.35%	0.00%	0.00%						
92311	Shelby, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92317	Shelby A.B.C. Board	14.44%	14.35%	0.00%	0.09%						
92321	Kings Mountain, City of	14.44%	14.35%	0.00%	0.09%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92327	Kings Mountain A.B.C. Board	14.57%	14.35%	0.00%	0.22%						
92331	Boiling Springs, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	

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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	Est. Accd Liab Liquidation
92341	Lawndale, Town of	14.35%	14.35%	0.00%	0.00%						
92351	Grover, Town of	14.43%	14.35%	0.00%	0.00%						
92401	Columbus County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92403	Whiteville Housing Authority	14.35%	14.35%	0.00%	0.00%						
92411	Whiteville, City of	14.42%	14.35%	0.00%	0.07%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92417	Whiteville A.B.C. Board	14.37%	14.35%	0.00%	0.02%						
92421	Brunswick, Town of	14.35%	14.35%	0.00%	0.00%						
92427	Lake Waccamaw A.B.C. Board	14.63%	14.35%	0.00%	0.28%						
92431	Fair Bluff, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92441	Chadbourn, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92444	West Columbus A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
92451	Tabor City, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92461	Lake Waccamaw, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92501	Craven County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92502	First Craven Sanitary Dist	14.35%	14.35%	0.00%	0.00%						
92504	Craven Co A.B.C. Bd	14.40%	14.35%	0.00%	0.05%						
92505	Craven-Pamlico-Carteret Regional Library	14.45%	14.35%	0.00%	0.10%						
92506	Coastal Carolina Regional Airport	14.54%	14.35%	0.00%	0.19%						
92507	Neuse River Council of Governments	14.38%	14.35%	0.00%	0.03%						
92508	Coastal Regional Solid Waste Mngt Auth	14.41%	14.35%	0.00%	0.06%						
92511	New Bern, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92513	Trillium Health Resources	14.38%	14.35%	0.00%	0.03%						
92521	Trent Woods, Town of	14.42%	14.35%	0.00%	0.07%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92531	Havelock, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92541	River Bend, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92551	Vanceboro, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92561	Bridgeton, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92571	Cove City, Town of	14.35%	14.35%	0.00%	0.00%						
92601	Cumberland County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92602	Westarea Volunteer Fire Dept	14.35%	14.35%	0.00%	0.00%						
92604	Cumberland Co A.B.C. Board	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92607	Mid-Carolina Council of Governments	14.40%	14.35%	0.00%	0.05%						
92611	Fayetteville, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92613	Fayetteville Metropolitan Housing Auth	14.40%	14.35%	0.00%	0.05%						
92614	Fayetteville Public Works Commission	14.35%	14.35%	0.00%	0.00%						
92621	Stedman, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92631	Hope Mills, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92641	Wade, Town of	14.35%	14.35%	0.00%	0.00%						
92651	Linden, Town of	14.35%	14.35%	0.00%	0.00%						
92661	Spring Lake, Town of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92671	Falcon Town of	20.77%	14.35%	6.42%	0.00%						6/30/2026
92681	Eastover, Town of	14.41%	14.35%	0.00%	0.06%						
92682	Eastover Sanitary District	14.35%	14.35%	0.00%	0.00%						
92701	Currituck County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92704	Currituck Co A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
92801	Dare County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92802	Dare County Tourism Board	14.40%	14.35%	0.00%	0.05%						
92804	Dare County A.B.C. Board	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92811	Nags Head, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92821	Kill Devil Hills, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92831	Manteo, Town of	14.43%	14.35%	0.00%	0.08%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92841	Southern Shores, Town of	14.37%	14.35%	0.00%	0.02%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92851	Kitty Hawk, Town of	14.45%	14.35%	0.00%	0.10%	16.08%	16.10%	0.00%	0.14%	(0.16%)	

Employer Code	Employer	Non-LEO Employees (LOGC, 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
92861	Duck, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92901	Davidson County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92911	Thomasville, City of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92913	Thomasville Housing Authority	14.35%	14.35%	0.00%	0.00%						
92914	Thomasville A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
92917	Lexington A.B.C. Board	14.45%	14.35%	0.00%	0.10%						
92921	Denton, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92931	Lexington, City of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
92941	Midway, Town of	16.64%	14.35%	2.29%	0.00%						3/31/2038
93001	Davie County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93009	Davie Soil and Water Conservation Dist	14.35%	14.35%	0.00%	0.00%						
93011	Mocksville, Town of	14.39%	14.35%	0.00%	0.04%						
93021	Bermuda Run, Town of	14.35%	14.35%	0.00%	0.00%						
93028	Mocksville-Coolesmees A.B.C. Board	14.43%	14.35%	0.00%	0.08%						
93031	Coolesmees, Town of	14.35%	14.35%	0.00%	0.00%						
93101	Duplin County	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93111	Beulaville, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93121	Kenansville, Town of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93127	Kenansville A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
93131	Warsaw, Town of	14.49%	14.35%	0.00%	0.14%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93137	Warsaw A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
93141	Faison, Town of	14.40%	14.35%	0.00%	0.05%						
93151	Wallace, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93157	Wallace A.B.C. Bd	14.35%	14.35%	0.00%	0.00%						
93161	Rose Hill, Town of	14.44%	14.35%	0.00%	0.09%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93171	Calypto, Town of	14.35%	14.35%	0.00%	0.00%						
93181	Teachey, Town of	14.35%	14.35%	0.00%	0.00%						
93191	Magnolia, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93201	Durham County	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93204	Durham County A.B.C. Board	14.40%	14.35%	0.00%	0.05%						
93209	Alliance Behavioral Healthcare	14.35%	14.35%	0.00%	0.00%						
93211	Durham, City of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93212	Durham Convention & Visitors Bureau	20.06%	14.35%	5.71%	0.00%						6/30/2026
93219	Triangle J Council of Governments	14.37%	14.35%	0.00%	0.02%						
93301	Edgecombe County	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93304	Edgecombe County A.B.C. Board	14.43%	14.35%	0.00%	0.08%						
93305	Edgecombe County Memorial Library	14.42%	14.35%	0.00%	0.07%						
93309	Upper Coastal Plain Council of Governments	14.39%	14.35%	0.00%	0.04%						
93311	Tarboro, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93317	Tarboro Redevelopment Commission	14.41%	14.35%	0.00%	0.06%						
93321	Rocky Mount, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93323	Rocky Mount-Wilson Airport Authority	14.39%	14.35%	0.00%	0.04%						
93331	Pinetops, Town of	14.43%	14.35%	0.00%	0.08%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93333	Rocky Mt Housing Authority	14.35%	14.35%	0.00%	0.00%						
93341	Macclesfield, Town of	14.37%	14.35%	0.00%	0.02%						
93351	Princeville, Town of	14.35%	14.35%	0.00%	0.00%						
93401	Forsyth County	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93406	Piedmont Triad Regional Council	14.44%	14.35%	0.00%	0.09%						
93411	Winston-Salem, City of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93413	Winston-Salem Housing Authority	14.40%	14.35%	0.00%	0.05%						
93417	Triad Municipal A.B.C. Board	14.44%	14.35%	0.00%	0.09%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93421	Kernersville, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93431	Rural Hall, Town of	14.39%	14.35%	0.00%	0.04%						

Employer Code	Employer	Non-LEO Employees (LOGG, LOCF, and LOCROD)				LEO Employees (LOCL)					(10) Est. Accd Liab Liquidation
		(1) GEN Total Rate	(2) GEN Base	(3) GEN Accd Liab	(4) GEN Death Ben	(5) LEO Total Rate	(6) LEO Base	(7) LEO Accd Liab	(8) LEO Death Ben	(9) LEO Court Costs	
93441	Clemmons, Village of	14.35%	14.35%	0.00%	0.00%						
93442	Clemmons Fire Department	14.35%	14.35%	0.00%	0.00%						
93451	Lewisville, Town of	14.35%	14.35%	0.00%	0.00%						
93461	Walkertown, Town of	14.35%	14.35%	0.00%	0.00%						
93471	Tobaccoville, Village of	14.35%	14.35%	0.00%	0.00%						
93501	Franklin County	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93511	Franklinton, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93517	Franklinton A.B.C Board	14.50%	14.35%	0.00%	0.15%						
93521	Louisburg, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93527	Louisburg A.B.C. Board	14.47%	14.35%	0.00%	0.12%						
93531	Bunn, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93537	Bunn A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
93541	Youngsville, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93601	Gaston County	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93602	Stanley, Town of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93604	Cramerton A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
93609	Partners Behavioral Health Management	14.38%	14.35%	0.00%	0.03%						
93610	Mcadenville, Town of	14.39%	14.35%	0.00%	0.04%						
93611	Gastonia, City of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93617	Gastonia A.B.C. Board	14.52%	14.35%	0.00%	0.17%						
93618	Gaston County Economic Dev Commission	14.35%	14.35%	0.00%	0.00%						
93621	Belmont, City of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93623	Belmont Housing Authority	14.35%	14.35%	0.00%	0.00%						
93631	Cramerton, Town of	14.47%	14.35%	0.00%	0.12%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93641	Cherryville, City of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93647	Cherryville A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
93651	Dallas, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93661	Lowell, City of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93671	Bessemer City, City of	15.27%	15.16%	0.00%	0.11%	16.89%	16.91%	0.00%	0.14%	(0.16%)	
93681	Ranlo, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93691	Mount Holly, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93701	Gates County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93704	Gates County A.B.C. Board	14.46%	14.35%	0.00%	0.11%						
93801	Graham County	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93803	Graham Co Health Dept	14.38%	14.35%	0.00%	0.03%						
93806	Graham County Dept of S S	14.38%	14.35%	0.00%	0.03%						
93821	Robbinsville, Town of	14.42%	14.35%	0.00%	0.07%						
93901	Granville County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93904	Granville Co A.B.C. Bd	14.48%	14.35%	0.00%	0.13%						
93906	Granville County Hospital	14.38%	14.35%	0.00%	0.03%						
93908	Granville-Vance Public Health	14.38%	14.35%	0.00%	0.03%						
93910	South Granville Water and Sewer Authority	14.44%	14.35%	0.00%	0.09%						
93911	Oxford, City of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93913	Oxford Housing Authority	14.41%	14.35%	0.00%	0.06%						
93914	Stovall, Town of	14.57%	14.35%	0.00%	0.22%						
93921	Creedmoor, City of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
93931	Butner, Town of	14.42%	14.35%	0.00%	0.07%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94001	Greene County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94002	Maury Sanitary Land District	14.35%	14.35%	0.00%	0.00%						
94004	Greene County A.B.C. Board	14.46%	14.35%	0.00%	0.11%						
94005	Neuse Regional Library-Greene County	14.39%	14.35%	0.00%	0.04%						
94011	Hookerton, Town of	14.39%	14.35%	0.00%	0.04%						
94021	Snow Hill, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	

		Non-LEO Employees (LOGC, LOCF, and LOCROD)				LEO Employees (LOCL)					(10)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
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
94031	Walstonburg, Town of	21.63%	14.35%	7.28%	0.00%						9/30/2033
94101	Guilford County	14.38%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94102	Guil-Rand Fire Department	14.35%	14.35%	0.00%	0.00%						
94108	Pinecroft-Sedgefield Fire Dist Inc	14.35%	14.35%	0.00%	0.00%						
94109	Alamance Community Fire District	14.35%	14.35%	0.00%	0.00%						
94111	Greensboro, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94112	Piedmont Triad Reg Water Auth	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94117	Greensboro A.B.C. Bd	14.40%	14.35%	0.00%	0.05%						
94118	Guilford Fire District #13 Inc	14.35%	14.35%	0.00%	0.00%						
94121	High Point, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94127	High Point A.B.C. Bd	14.42%	14.35%	0.00%	0.07%						
94131	Jamestown, Town of	14.38%	14.35%	0.00%	0.03%						
94151	Gibsonville, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94157	Gibsonville A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
94161	Oak Ridge, Town of	14.35%	14.35%	0.00%	0.00%						
94171	Summerfield, Town of	14.35%	14.35%	0.00%	0.00%						
94172	Summerfield Fire District	14.38%	14.35%	0.00%	0.03%						
94201	Halifax County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94204	Halifax County A.B.C. Board	14.42%	14.35%	0.00%	0.07%						
94205	Halifax County Tourism Development Authority	14.47%	14.35%	0.00%	0.12%						
94209	Roanoke Rapids Sanitary District	14.39%	14.35%	0.00%	0.04%						
94211	Enfield, Town of	14.47%	14.35%	0.00%	0.12%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94221	Roanoke Rapids, City of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94231	Weldon, Town of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94241	Scotland Neck, Town of	14.45%	14.35%	0.00%	0.10%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94251	Hobgood, Town of	14.41%	14.35%	0.00%	0.06%						
94261	Littleton, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94301	Harnett County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94311	Dunn, City of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94313	Dunn Housing Authority	14.44%	14.35%	0.00%	0.09%						
94317	Dunn A.B.C. Board	14.45%	14.35%	0.00%	0.10%						
94321	Lillington, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94331	Erwin, Town of	14.42%	14.35%	0.00%	0.07%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94341	Coats, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94347	Angier A.B.C. Board	14.38%	14.35%	0.00%	0.03%						
94351	Angier, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94401	Haywood County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94403	Haywood County Tourism Development Authority	14.35%	14.35%	0.00%	0.00%						
94408	Junaluska Sanitary District	14.41%	14.35%	0.00%	0.06%						
94411	Waynesville, Town of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94412	Waynesville A.B.C. Board	14.42%	14.35%	0.00%	0.07%						
94415	Foothills Regional Airport Authority	14.35%	14.35%	0.00%	0.00%						
94417	Monroe-Union County Economic Development Commission	14.35%	14.35%	0.00%	0.00%						
94421	Maggie Valley, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94427	Maggie Valley A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
94428	Maggie Valley Sanitary Dist	14.35%	14.35%	0.00%	0.00%						
94431	Canton, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94437	Canton A.B.C. Board	19.23%	14.35%	4.88%	0.00%						6/30/2027
94501	Henderson County	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94511	Hendersonville, City of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94517	Hendersonville A.B.C. Bd	14.35%	14.35%	0.00%	0.00%						
94521	Laurel Park, Town of	14.42%	14.35%	0.00%	0.07%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94531	Flat Rock, Village of	14.35%	14.35%	0.00%	0.00%						

		Non-LEO Employees (LOGC, LOCF, and LOCROD)				LEO Employees (LOCL)					(10)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
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
94532	Blue Ridge Fire Department	14.38%	14.35%	0.00%	0.03%						
94537	Stokesdale, Town of	14.35%	14.35%	0.00%	0.00%						
94541	Fletcher, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94547	Fletcher A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
94551	Mills River, Town of	14.43%	14.35%	0.00%	0.08%						
94601	Hertford County	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94604	Hertford County A.B.C. Board	14.45%	14.35%	0.00%	0.10%						
94611	Ahoskie, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94621	Murfreesboro, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94631	Winton, Town of	14.42%	14.35%	0.00%	0.07%						
94641	Cofield, Town of	14.35%	14.35%	0.00%	0.00%						
94701	Hoke County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94704	Hoke County A.B.C. Board	14.44%	14.35%	0.00%	0.09%						
94711	Raeford, Town of	14.42%	14.35%	0.00%	0.07%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94801	Hyde County	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94804	Hyde County A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
94812	Ocracoke Sanitary Dist	14.42%	14.35%	0.00%	0.07%						
94901	Iredell County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94908	Greater Statesville Development Corp	14.35%	14.35%	0.00%	0.00%						
94911	Statesville, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94917	Statesville A.B.C. Board	14.44%	14.35%	0.00%	0.09%						
94921	Mooreville, City of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94923	Mooreville Housing Authority	14.38%	14.35%	0.00%	0.03%						
94927	Mooreville A.B.C. Board	14.42%	14.35%	0.00%	0.07%						
94931	Troutman, Town of	14.44%	14.35%	0.00%	0.09%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
94937	Troutman A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
94947	Valdese A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
95001	Jackson County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95002	Tuckaseegee Water Authority	14.41%	14.35%	0.00%	0.06%						
95005	Fontana Regional Library	14.43%	14.35%	0.00%	0.08%						
95008	Southwestern NC Planning & Econ Dev Comm	14.40%	14.35%	0.00%	0.05%						
95009	Vaya Health	14.38%	14.35%	0.00%	0.03%						
95010	Jackson County Tourism Development Authority	14.35%	14.35%	0.00%	0.00%						
95011	Sylva, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95017	Jackson County A.B.C. Board	14.42%	14.35%	0.00%	0.07%						
95101	Johnston County	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95103	Benson Housing Authority	18.28%	14.35%	3.93%	0.00%						12/31/2036
95104	Johnston County A.B.C. Board	14.43%	14.35%	0.00%	0.08%						
95105	Public Library of Johnston Co and Smithfield	14.37%	14.35%	0.00%	0.02%						
95106	Archer Lodge, Town of	14.48%	14.35%	0.00%	0.13%						
95110	Johnston Health Center	14.43%	14.35%	0.00%	0.08%						
95111	Smithfield, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95113	Smithfield Housing Authority	14.35%	14.35%	0.00%	0.00%						
95121	Selma, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95122	Micro, Town of	14.35%	14.35%	0.00%	0.00%	18.55%	16.10%	2.47%	0.14%	(0.16%)	6/30/2033
95123	Selma Housing Authority	14.38%	14.35%	0.00%	0.03%						
95131	Clayton, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95141	Benson, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95151	Four Oaks, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95161	Pine Level, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95171	Kenly, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95181	Princeton, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95191	Wilson's Mills, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	

		Non-LEO Employees (LOGC, LOCF, and LOCROD)				LEO Employees (LOCL)					(10)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
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
95201	Jones County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95204	Jones County A.B.C. Board	14.64%	14.35%	0.00%	0.29%						
95205	Neuse Regional Library-Jones County	14.37%	14.35%	0.00%	0.02%						
95211	Pollocksville, Town of	14.83%	14.35%	0.00%	0.48%						
95221	Maysville, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95301	Lee County	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95311	Sanford, City of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95317	Sanford A.B.C. Board	14.45%	14.35%	0.00%	0.10%						
95321	Broadway, Town of	14.46%	14.35%	0.00%	0.11%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95401	Lenoir County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95404	Lenoir County A.B.C. Board	14.45%	14.35%	0.00%	0.10%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95405	Neuse Regional Library	14.40%	14.35%	0.00%	0.05%						
95411	Kinston, City of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95413	Kinston Housing Authority	14.40%	14.35%	0.00%	0.05%						
95415	Kinston-Lenoir Co Pub Library	14.48%	14.35%	0.00%	0.13%						
95416	Kinston-Lenoir Co Tourism Development Authority	14.35%	14.35%	0.00%	0.00%						
95421	Pink Hill, Town of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95431	Lagrange, Town of	14.38%	14.35%	0.00%	0.03%						
95501	Lincoln County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95504	Lincoln County A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
95511	Lincolnton, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95513	Lincolnton Housing Authority	14.43%	14.35%	0.00%	0.08%						
95517	Lincolnton A.B.C. Board	14.49%	14.35%	0.00%	0.14%						
95601	Macon County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95611	Franklin, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95617	Highlands A.B.C. Board	14.56%	14.35%	0.00%	0.21%						
95621	Highlands, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95701	Madison County	14.43%	14.35%	0.00%	0.08%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95711	Mars Hill, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95721	Marshall, Town of	14.46%	14.35%	0.00%	0.11%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95733	Hot Springs Housing Authority	14.35%	14.35%	0.00%	0.00%						
95801	Martin County	14.42%	14.35%	0.00%	0.07%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95802	Martin Co Travel & Tourism Auth	14.38%	14.35%	0.00%	0.03%						
95804	Martin County A.B.C. Board	14.40%	14.35%	0.00%	0.05%						
95811	Williamston, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95813	Williamston Housing Authority	14.41%	14.35%	0.00%	0.06%						
95821	Oak City, Town of	14.35%	14.35%	0.00%	0.00%						
95831	Hamilton, Town of	14.42%	14.35%	0.00%	0.07%						
95841	Jamesville, Town of	14.35%	14.35%	0.00%	0.00%						
95851	Robersonville, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95853	Robersonville Authority	14.35%	14.35%	0.00%	0.00%						
95901	McDowell County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95908	Pleasant Garden Fire Dept	14.35%	14.35%	0.00%	0.00%						
95911	Marion, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
95917	Marion A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
95921	Old Fort, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96001	Mecklenburg County	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96003	Charlotte Housing Authority	14.35%	14.35%	0.00%	0.00%						
96004	Mecklenburg County A.B.C. Board	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96005	Charlotte Mecklenburg Public Library	14.38%	14.35%	0.00%	0.03%						
96008	Mecklenburg Emer Med Svcs Agcy	14.37%	14.35%	0.00%	0.02%						
96009	Centralina Council of Governments	14.35%	14.35%	0.00%	0.00%						
96011	Charlotte, City of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	

		Non-LEO Employees (LOGG, LOCF, and LOCROD)				LEO Employees (LOCL)					(10)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
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
96012	Charlotte Regional Visitors Authority	14.35%	14.35%	0.00%	0.00%						
96018	Charlotte Firemen's Ret Sys	14.35%	14.35%	0.00%	0.00%						
96021	Pineville, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96031	Mint Hill, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96041	Huntersville, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96051	Cornelius, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96061	Stallings, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96071	Matthews, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96081	Davidson, Town of	14.43%	14.35%	0.00%	0.08%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96101	Mitchell County	14.46%	14.35%	0.00%	0.11%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96102	Mitchell Soil & Water Conservation Dist	14.35%	14.35%	0.00%	0.00%						
96111	Spruce Pine, Town of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96121	Bakersville, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96201	Montgomery County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96204	Montgomery-Municipal A.B.C. Board	14.45%	14.35%	0.00%	0.10%						
96211	Star, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96221	Troy, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96231	Biscoe, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96241	Candor, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96251	Mount Gilead, Town of	14.42%	14.35%	0.00%	0.07%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96301	Moore County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96302	Taylorstown, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96304	Moore County A.B.C. Board	14.42%	14.35%	0.00%	0.07%						
96305	Moore County Tourism Development Authority	14.43%	14.35%	0.00%	0.08%						
96310	Moore County Airport Authority	14.42%	14.35%	0.00%	0.07%						
96311	Southern Pines, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96312	Cameron, Town of	14.35%	14.35%	0.00%	0.00%						
96321	Vass, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96331	Aberdeen, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96341	Robbins, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96351	Pinehurst, Village of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96361	Pinebluff, Town of	14.45%	14.35%	0.00%	0.10%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96371	Whispering Pines, Village of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96381	Foxfire Village	14.42%	14.35%	0.00%	0.07%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96391	Carthage, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96401	Nash County	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96404	Nash County A.B.C. Board	14.44%	14.35%	0.00%	0.09%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96405	Braswell Memorial Library	14.35%	14.35%	0.00%	0.00%						
96411	Spring Hope, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96421	Nashville, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96431	Middlesex, Town of	14.50%	14.35%	0.00%	0.15%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96441	Whitakers, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96451	Bailey, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96461	Sharpsburg, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96501	New Hanover County	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96502	New Hanover Airport Auth	14.40%	14.35%	0.00%	0.05%						
96503	Wilmington Housing Authority	14.35%	14.35%	0.00%	0.00%						
96504	New Hanover County A.B.C. Board	14.51%	14.35%	0.00%	0.16%						
96507	Cape Fear Public Utility Authority	14.35%	14.35%	0.00%	0.00%						
96508	Lower Cape Fear Water & Sewer Auth	14.42%	14.35%	0.00%	0.07%						
96511	Wrightsville Beach, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96512	Cape Fear Public Transportation Authority	14.35%	14.35%	0.00%	0.00%						
96521	Carolina Beach, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	

Employer Code	Employer	Non-LEO Employees (LOGC, 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
96531	Wilmington, City of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96541	Kure Beach, Town of	14.47%	14.35%	0.00%	0.12%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96601	Northampton County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96604	Northampton County A.B.C. Board	14.68%	14.35%	0.00%	0.33%						
96611	Rich Square, Town of	14.35%	14.35%	0.00%	0.00%						
96612	Choanoke Public Transportation Auth	14.35%	14.35%	0.00%	0.00%						
96621	Woodland, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96631	Garysburg, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96641	Conway, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96651	Gaston, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96661	Jackson, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96671	Severn, Town of	14.35%	14.35%	0.00%	0.00%						
96681	Seaboard, Town	14.35%	14.35%	0.00%	0.00%						
96701	Onslow County	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96704	Onslow County A.B.C. Board	14.42%	14.35%	0.00%	0.07%						
96708	Onslow Water & Sewer Authority	15.65%	14.35%	1.22%	0.08%						6/30/2027
96711	Jacksonville, City of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96721	Swansboro, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96722	Sweptonville, Town of	14.40%	14.35%	0.00%	0.05%						
96731	Holly Ridge, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96741	Richlands, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96751	North Topsail Beach, Town of	14.48%	14.35%	0.00%	0.13%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96801	Orange County	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96804	Orange County A.B.C. Board	14.39%	14.35%	0.00%	0.04%						
96808	Orange Water and Sewer Authority	14.38%	14.35%	0.00%	0.03%						
96811	Chapel Hill, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96821	Carrboro, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96831	Hillsborough, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96901	Pamlico County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96911	Bayboro, Town of	14.35%	14.35%	0.00%	0.00%						
96912	Oriental, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
96918	Bay River Metro Sewerage District	14.41%	14.35%	0.00%	0.06%						
97001	Pasquotank County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97002	Pasquotank-Camden Ambulance Service	14.37%	14.35%	0.00%	0.02%						
97004	Pasquotank Co A.B.C. Board	14.39%	14.35%	0.00%	0.04%						
97005	East Albemarle Regional Library	14.39%	14.35%	0.00%	0.04%						
97008	Albemarle District Jail Commission	14.35%	14.35%	0.00%	0.00%						
97011	Elizabeth City	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97012	Elizabeth City-Pasquotank Co Airport Auth	14.35%	14.35%	0.00%	0.00%						
97013	Elizabeth City Pasquotank County TDA	16.62%	14.35%	2.27%	0.00%						6/30/2031
97015	Pasquotank-Camden Library	14.43%	14.35%	0.00%	0.08%						
97018	Elizabeth City-Pasquotank Co Industrial Development	14.48%	14.35%	0.00%	0.13%						
97101	Pender County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97104	Pender County A.B.C. Board	14.42%	14.35%	0.00%	0.07%						
97111	Burgaw, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97121	Topsail Beach, Town of	14.42%	14.35%	0.00%	0.07%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97131	Surf City, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97201	Perquimans County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97211	Hertford, Town of	14.41%	14.35%	0.00%	0.06%						
97213	Hertford Housing Auth	14.35%	14.35%	0.00%	0.00%						
97217	Hertford A.B.C. Board	14.47%	14.35%	0.00%	0.12%						
97221	Winfall, Town of	14.35%	14.35%	0.00%	0.00%						
97301	Person County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	

Employer Code	Employer	Non-LEO Employees (LOGC, 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
97302	Roxboro Housing Authority	14.35%	14.35%	0.00%	0.00%						
97304	Person Co A.B.C. Bd	14.49%	14.35%	0.00%	0.14%						
97311	Roxboro, City of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97401	Pitt County	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97402	Pitt-Greenville Conv & Visitors	14.35%	14.35%	0.00%	0.00%						
97404	Pitt County A.B.C. Board	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97405	Sheppard Memorial Library	14.42%	14.35%	0.00%	0.07%						
97408	Contennea Metropolitan Sewerage Dist	14.40%	14.35%	0.00%	0.05%						
97411	Greenville, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97412	Greenville Utilities Commission	14.38%	14.35%	0.00%	0.03%						
97413	Greenville Housing Authority	14.41%	14.35%	0.00%	0.06%						
97421	Farmville, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97423	Farmville Housing Authority	14.35%	14.35%	0.00%	0.00%						
97431	Grifton, Town of	14.43%	14.35%	0.00%	0.08%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97441	Bethel, Town of	14.43%	14.35%	0.00%	0.08%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97451	Winterville, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97461	Ayden, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97471	Grimesland, Town of	14.40%	14.35%	0.00%	0.05%						
97481	Simpson, Village of	14.35%	14.35%	0.00%	0.00%						
97501	Polk County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97503	Ayden Housing Authority	14.35%	14.35%	0.00%	0.00%						
97511	Tryon, Town of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97517	Tryon A.B.C. Board	14.38%	14.35%	0.00%	0.03%						
97521	Columbus, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97527	Columbus A.B.C. Board	14.63%	14.35%	0.00%	0.28%						
97531	Saluda, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97601	Randolph County	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97607	Asheboro A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
97611	Asheboro, City of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97613	Asheboro Housing Authority	14.42%	14.35%	0.00%	0.07%						
97621	Randleman, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97623	Randleman Housing Authority	14.41%	14.35%	0.00%	0.06%						
97627	Randleman A.B.C. Board	14.43%	14.35%	0.00%	0.08%						
97631	Liberty, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97637	Liberty A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
97641	Ramseur, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97651	Archdale, City of	14.44%	14.35%	0.00%	0.09%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97661	Trinity, City of	14.35%	14.35%	0.00%	0.00%						
97701	Richmond County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97705	Sandhill Regional Library	14.40%	14.35%	0.00%	0.05%						
97711	Rockingham, City of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97713	Rockingham Authority	14.38%	14.35%	0.00%	0.03%						
97717	Hamlet A.B.C. Board	14.40%	14.35%	0.00%	0.05%						
97721	Hamlet, City of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97727	Rockingham A.B.C. Board	14.39%	14.35%	0.00%	0.04%						
97731	Ellerbe, Town of	14.35%	14.35%	0.00%	0.00%						
97801	Robeson County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97802	Lumber River Council of Governments	14.38%	14.35%	0.00%	0.03%						
97803	Robeson County Housing Authority	14.43%	14.35%	0.00%	0.08%						
97805	Robeson County Public Library	14.42%	14.35%	0.00%	0.07%						
97811	Lumberton, City of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97813	Housing Authority of the City of Lumberton	14.35%	14.35%	0.00%	0.00%						
97817	Lumberton A.B.C. Board	14.35%	14.35%	0.00%	0.00%						

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		GEN Total Rate	GEN Base	GEN Accd Liab	GEN Death Ben	LEO Total Rate	LEO Base	LEO Accd Liab	LEO Death Ben	LEO Court Costs	Est. Accd Liab Liquidation
97818	Lumberton Airport Comm	14.35%	14.35%	0.00%	0.00%						
97821	Fairmont, Town of	14.48%	14.35%	0.00%	0.13%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97823	Fairmont Housing Authority	14.40%	14.35%	0.00%	0.05%						
97831	St Paul's, Town of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97837	St Paul's Brd of Alcoholic CTL	14.35%	14.35%	0.00%	0.00%						
97840	Maxton, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97841	Parkton, Town of	16.40%	14.35%	2.05%	0.00%	18.13%	16.10%	2.05%	0.14%	(0.16%)	9/30/2035
97847	Maxton A.B.C. Board	14.56%	14.35%	0.00%	0.21%						
97851	Pembroke, Town of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97853	Pembroke Housing Authority	14.35%	14.35%	0.00%	0.00%						
97861	Rowland, Town of	14.45%	14.35%	0.00%	0.10%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97871	Red Springs, Town of	14.42%	14.35%	0.00%	0.07%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97877	Red Springs A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
97901	Rockingham County	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97911	Reidsville, City of	14.42%	14.35%	0.00%	0.07%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97913	New Reidsville Housing Auth	14.44%	14.35%	0.00%	0.09%						
97917	Reidsville A.B.C. Board	14.41%	14.35%	0.00%	0.06%						
97921	Mayodan, Town of	14.44%	14.35%	0.00%	0.09%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97931	Stoneville, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97941	Madison, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97947	Madison A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
97948	Madison-Mayodan Recreation Comm	14.35%	14.35%	0.00%	0.00%						
97951	Eden, City of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
97957	Eden A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
98001	Rowan County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98002	Rowan Convention & Visitors Bureau	14.35%	14.35%	0.00%	0.00%						
98003	Rowan Co Housing Authority	14.35%	14.35%	0.00%	0.00%						
98004	Rowan County A.B.C. Board	14.44%	14.35%	0.00%	0.09%						
98008	Rowan Co Soil & Water Conv Dist	14.35%	14.35%	0.00%	0.00%						
98011	Salisbury, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98013	Salisbury Housing Authority	14.35%	14.35%	0.00%	0.00%						
98021	East Spencer, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98023	East Spencer Housing Authority	14.39%	14.35%	0.00%	0.04%						
98031	Spencer, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98041	China Grove, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98051	Landis, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98061	Granite Quarry, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98071	Rockwell, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98081	Faith, Town of	14.35%	14.35%	0.00%	0.00%						
98091	Cleveland, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98101	Rutherford County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98102	Broad River Water Authority	14.37%	14.35%	0.00%	0.02%						
98103	Rutherford Polk McDowell Dist Brd of Health	14.39%	14.35%	0.00%	0.04%						
98107	Forest City A.B.C. Board 168	14.35%	14.35%	0.00%	0.00%						
98109	Isothermal Planning and Dev Comm	14.40%	14.35%	0.00%	0.05%						
98111	Forest City, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98113	Forest City Housing Authority	14.35%	14.35%	0.00%	0.00%						
98121	Spindale, Town of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98131	Lake Lure, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98141	Rutherfordton, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98147	Rutherfordton A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
98161	Ellenboro, Town of	14.35%	14.35%	0.00%	0.00%						
98201	Sampson County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	

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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	Est. Accd Liab Liquidation
98205	J C Holiday Mem Library	14.38%	14.35%	0.00%	0.03%						
98211	Clinton, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98218	Clinton A.B.C. Board	14.49%	14.35%	0.00%	0.14%						
98221	Salemberg, Town of	14.40%	14.35%	0.00%	0.05%						
98231	Newton Grove, Town of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98237	Roseboro A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
98241	Garland, Town of	14.41%	14.35%	0.00%	0.06%						
98251	Turkey, Town of	14.50%	14.35%	0.00%	0.15%						
98261	Roseboro, Town of	14.42%	14.35%	0.00%	0.07%						
98271	Autryville, Town of	14.38%	14.35%	0.00%	0.03%						
98301	Scotland County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98304	Scotland County A.B.C. Board	14.42%	14.35%	0.00%	0.07%						
98308	Laurinburg-Maxton Airport Commission	14.35%	14.35%	0.00%	0.00%						
98311	Laurinburg, City of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98313	Laurinburg Housing Authority	21.08%	14.35%	6.65%	0.08%						12/31/2026
98321	Wagram, Town of	14.46%	14.35%	0.00%	0.11%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98331	Gibson, Town of	14.35%	14.35%	0.00%	0.00%						
98401	Stanly County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98404	Locust A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
98411	Albemarle, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98414	Misenheimer, Village of	14.53%	14.35%	0.00%	0.18%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98417	Albemarle A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
98421	Norwood, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98427	Norwood A.B.C. Bd	14.35%	14.35%	0.00%	0.00%						
98431	Locust, City of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98441	Oakboro, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98451	Badin, Town of	14.43%	14.35%	0.00%	0.08%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98471	New London, Town of	14.35%	14.35%	0.00%	0.00%						
98481	Stanfield, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98501	Stokes County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98511	Walnut Cove, Town of	14.39%	14.35%	0.00%	0.04%						
98517	Walnut Cove A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
98521	King, City of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98601	Surry County	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98604	Yadkin Valley A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
98607	Pilot Mountain A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
98608	Yadkin Valley Sewer Authority	14.35%	14.35%	0.00%	0.00%						
98611	Pilot Mountain, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98621	Dobson, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98627	Dobson A.B.C. Bd	14.35%	14.35%	0.00%	0.00%						
98631	Mount Airy, City of	14.49%	14.35%	0.00%	0.14%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98637	Mount Airy Alcoholic Board of Control	14.43%	14.35%	0.00%	0.08%						
98641	Elkin, Town of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98701	Swain County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98702	Swain County Tourism Development Authority	14.35%	14.35%	0.00%	0.00%						
98711	Bryson City, Town of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98717	Bryson City A.B.C. Board	14.46%	14.35%	0.00%	0.11%						
98801	Transylvania County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98811	Brevard, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98817	Brevard A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
98901	Tyrrell County	14.42%	14.35%	0.00%	0.07%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
98904	Tyrrell Co A.B.C. Board	14.43%	14.35%	0.00%	0.08%						
98911	Columbia, Town of	14.35%	14.35%	0.00%	0.00%						

Employer Code	Employer	Non-LEO Employees (LOGC, 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
99001	Union County	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99011	Monroe, City of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99013	Monroe Housing Authority	14.39%	14.35%	0.00%	0.04%						
99014	Indian Trail A.B.C. Board	16.19%	14.35%	1.72%	0.12%						6/30/2032
99017	Monroe A.B.C. Board	14.41%	14.35%	0.00%	0.06%						
99021	Marshville, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99022	Mineral Springs, Town of	19.05%	14.35%	4.70%	0.00%						6/30/2034
99031	Wingate, Town of	14.43%	14.35%	0.00%	0.08%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99041	Waxhaw, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99047	Waxhaw A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
99051	Indian Trail, Town of	14.39%	14.35%	0.00%	0.04%						
99061	Unionville, Town of	14.35%	14.35%	0.00%	0.00%						
99071	Weddington, Town of	17.48%	14.35%	3.01%	0.12%						6/30/2028
99081	Marvin, Village of	14.35%	14.35%	0.00%	0.00%						
99091	Wesley Chapel, Village of	14.35%	14.35%	0.00%	0.00%						
99101	Vance County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99104	Vance County A.B.C. Bd	14.35%	14.35%	0.00%	0.00%						
99109	Kerr-Tar Regional Council of Govts	14.39%	14.35%	0.00%	0.04%						
99110	Kerr Area Transportation Authority	14.35%	14.35%	0.00%	0.00%						
99111	Henderson, City of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99201	Wake County	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99202	Holly Springs, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99203	Rolesville, Town of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99204	Wake County A.B.C. Board	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99206	Morrisville, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99207	Wake County Housing Authority	24.76%	14.35%	10.41%	0.00%						6/30/2030
99208	Bayleaf Fire Department	14.35%	14.35%	0.00%	0.00%						
99210	Electricities of NC	14.35%	14.35%	0.00%	0.00%						
99211	Raleigh, City of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99212	Durham Hwy Fire Protection Assoc	14.35%	14.35%	0.00%	0.00%						
99213	Raleigh Housing Authority	14.40%	14.35%	0.00%	0.05%						
99218	Raleigh-Durham Airport Authority	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99219	Lincolnton-Lincoln County Airport Authority	14.35%	14.35%	0.00%	0.00%						
99221	Cary, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99222	Centennial Authority	14.37%	14.35%	0.00%	0.02%						
99231	Wendell, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99241	Zebulon, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99251	Garner, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99252	Garner Fire Dept	14.37%	14.35%	0.00%	0.02%						
99261	Fuquay-Varina, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99271	Apex, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99281	Wake Forest, Town of	14.42%	14.35%	0.00%	0.07%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99291	Knightdale, Town of	14.37%	14.35%	0.00%	0.02%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99301	Warren County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99304	Warren County A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
99311	Norlina, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99321	Warrenton, Town of	21.20%	14.35%	6.85%	0.00%	22.93%	16.10%	6.85%	0.14%	(0.16%)	6/30/2032
99401	Washington County	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99404	Washington County A.B.C. Board	14.46%	14.35%	0.00%	0.11%						
99405	Pettigrew Regional Library	14.42%	14.35%	0.00%	0.07%						
99411	Plymouth, Town of	14.42%	14.35%	0.00%	0.07%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99413	Plymouth Housing Authority	14.41%	14.35%	0.00%	0.06%						
99421	Roper, Town of	14.35%	14.35%	0.00%	0.00%						

		Non-LEO Employees (LOGC, LOCF, and LOCROD)				LEO Employees (LOCL)					(10)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
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
99431	Creswell, Town of	14.41%	14.35%	0.00%	0.06%						
99501	Watauga County	14.43%	14.35%	0.00%	0.08%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99502	Region D Council of Governments	14.35%	14.35%	0.00%	0.00%						
99508	Blowing Rock Tourism Development Authority	14.35%	14.35%	0.00%	0.00%						
99509	Watauga County District Tourism Dev Auth	14.35%	14.35%	0.00%	0.00%						
99511	Boone, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99521	Blowing Rock, Town of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99527	Blowing Rock A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
99531	Seven Devils, Town of	19.33%	14.35%	4.98%	0.00%	21.06%	16.10%	4.98%	0.14%	(0.16%)	6/30/2026
99601	Wayne County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99602	Fork Township Sanitary Dist	14.38%	14.35%	0.00%	0.03%						
99603	Eastern Carolina Reg'l Housing Auth	14.35%	14.35%	0.00%	0.00%						
99604	Wayne County A.B.C. Board	14.43%	14.35%	0.00%	0.08%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99609	Southern Wayne Sanitary District	14.38%	14.35%	0.00%	0.03%						
99610	Eastern Wayne Sanitary Dist	14.44%	14.35%	0.00%	0.09%						
99611	Goldsboro, City of	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99613	Goldsboro Housing Authority	14.39%	14.35%	0.00%	0.04%						
99621	Mount Olive, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99623	Mt Olive Housing Authority	14.35%	14.35%	0.00%	0.00%						
99624	Washington Housing Authority	14.35%	14.35%	0.00%	0.00%						
99631	Fremont, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99651	Pikeville, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99661	Walnut Creek, Village of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99701	Wilkes County	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99705	Appalachian Regional Library	14.35%	14.35%	0.00%	0.00%						
99711	North Wilkesboro, Town of	14.43%	14.35%	0.00%	0.08%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99717	North Wilkesboro A.B.C. Board	14.42%	14.35%	0.00%	0.07%						
99721	Wilkesboro, Town of	14.39%	14.35%	0.00%	0.04%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99727	Wilkesboro A.B.C. Board	14.35%	14.35%	0.00%	0.00%						
99801	Wilson County	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99802	Wilson County Tourism Development Auth	14.35%	14.35%	0.00%	0.00%						
99804	Wilson County A.B.C. Board	14.40%	14.35%	0.00%	0.05%						
99811	Wilson, City of	14.38%	14.35%	0.00%	0.03%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99812	Wilson Economic Dev Council	14.35%	14.35%	0.00%	0.00%						
99818	Wilson Cemetery Commission	14.35%	14.35%	0.00%	0.00%						
99821	Stantonsburg, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99831	Black Creek, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99841	Lucama, Town of	14.42%	14.35%	0.00%	0.07%						
99851	Elm City, Town of	14.35%	14.35%	0.00%	0.00%						
99901	Yadkin County	14.40%	14.35%	0.00%	0.05%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99911	Yadkinville, Town of	14.41%	14.35%	0.00%	0.06%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99921	Jonesville, Town of	14.49%	14.35%	0.00%	0.14%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99931	East Bend, Town of	14.46%	14.35%	0.00%	0.11%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99941	Boonville, Town of	14.35%	14.35%	0.00%	0.00%	16.08%	16.10%	0.00%	0.14%	(0.16%)	
99991	N C Assoc of Co Commissioners	14.37%	14.35%	0.00%	0.02%						
99999	N C League of Municipalities	14.38%	14.35%	0.00%	0.03%						