

LGERS Employer Contribution Rates Effective July 1, 2026

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

March 2026 – INCLUDING ESTIMATE FOR STATE HEALTH PLAN CONTRIBUTION RATE NOT YET ENACTED

The following pages contain employer contribution rates effective July 1, 2026 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.

The rates include estimated contributions for employers participating in the State Health Plan (SHP). For budgeting purposes, the contribution rates in the attached pages are 2.40% of compensation if only the employer's active employees are eligible for the SHP, and 7.89% if both active employees and retirees are eligible. The actual rates effective July 1, 2026 have not yet been enacted by the General Assembly.

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, 2024. Changes in employer contribution rates may occur from year to year. Investment performance, law changes, and other items can affect the rates. If legislation enacted by the General Assembly or other events require a change in employer contribution rates, RSD will provide further notice to employers.

The numbered columns on the table are as follows:

- For employees other than law enforcement officers (LEOs), i.e., Local General (LOCG), Local Firefighter (LOCF), and Local Register of Deeds (LOCROD) employees:
 - Column 1 is the total employer contribution rate, or the sum of Columns 2-5.
 - Column 2 is the 15.10% retirement rate set by the Board of Trustees in January 2026, adjusted if necessary for a contribution-based benefit cap (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 are paying the rate as of July 1, 2026.
 - 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.
 - Column 5 is the estimated SHP rate described above.
- For LEOs (LOCL):
 - Column 6 is the total employer contribution rate, or the sum of Columns 7-11.
 - Column 7 is the 17.10% retirement rate set by the Board of Trustees in January 2026, adjusted if necessary for a CBBC payment under G.S. 128-30(d)(4a).
 - Column 8 is the Accrued Liability rate. See description of Column 3 above.
 - Column 9 is the Death Benefit rate for all employers of LEOs.
 - Column 10 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.
 - Column 11 is the estimated SHP rate described above.
- For all employers with Accrued Liability contribution rates in Columns 3 or 8, Column 12 is the projected date for that portion of the contribution to end. This is only an estimate and is subject to change based on actuarial valuations and future contribution amounts.

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

Employer Code	Employer	Non-LEO Employees (LOGG, LOCF, and LOCROD)					LEO Employees (LOCL)						(12)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
		Total Rate	Base	Accd Liab	Death Ben	SHP	Total Rate	Base	Accd Liab	Death Ben	Court Costs	SHP	Est. Accd Liab Liquidation
70505	Eastern Band of Cherokee Indians						17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
72265	Piedmont Triad Airport Authority						17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
72593	Seagrove, Town of						17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90001	Yancey County	17.54%	15.10%	0.00%	0.04%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
90002	Yancey Soil & Water Cons	15.10%	15.10%	0.00%	0.00%	0.00%							
90011	Burnsville, Town of	17.57%	15.10%	0.00%	0.07%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
90092	Martin-Tyrrell-Washington Dist Health Dept	17.53%	15.10%	0.00%	0.03%	2.40%							
90096	Albemarle Regional Health Services	17.54%	15.10%	0.00%	0.04%	2.40%							
90098	Toe River Health District	17.53%	15.10%	0.00%	0.03%	2.40%							
90099	Appalachian District Health Dept	17.53%	15.10%	0.00%	0.03%	2.40%							
90101	Alamance County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90111	Burlington, City of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90114	Mebane, City of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90117	Alamance Municipal A.B.C. Board	15.16%	15.10%	0.00%	0.06%	0.00%							
90121	Graham, City of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90131	Elon, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90141	Haw River, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90151	Alamance, Village of	15.10%	15.10%	0.00%	0.00%	0.00%							
90161	Green Level, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
90171	Sparta, Town of	17.50%	15.10%	0.00%	0.00%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
90201	Alexander County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90211	Taylorsville, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90301	Alleghany County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90305	Northwestern Regional Library	15.21%	15.10%	0.00%	0.11%	0.00%							
90307	Sparta A.B.C. Board	15.63%	15.10%	0.53%	0.00%	0.00%							12/31/2028
90401	Anson County	17.55%	15.10%	0.00%	0.05%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
90411	Wadesboro, Town of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90413	Wadesboro Housing Authority	15.19%	15.10%	0.00%	0.09%	0.00%							
90417	Wadesboro A.B.C. Board	15.24%	15.10%	0.00%	0.14%	0.00%							
90421	Lilesville, Town of	17.57%	15.10%	0.00%	0.07%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
90431	Polkton, Town of	15.23%	15.10%	0.00%	0.13%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90441	Peachland, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
90451	Ansonville, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
90461	Morven, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
90501	Ashe County	17.55%	15.10%	0.00%	0.05%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
90507	West Jefferson A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
90511	Jefferson, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90521	West Jefferson, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90601	Avery County	15.16%	15.10%	0.00%	0.06%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90602	Avery County Fire Commission	21.35%	15.10%	6.25%	0.00%	0.00%							6/30/2032
90605	Avery-Mitchell-Yancey Reg Library	15.15%	15.10%	0.00%	0.05%	0.00%							
90611	Banner Elk, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90617	High Country A.B. C. Board	15.14%	15.10%	0.00%	0.04%	0.00%							
90621	Newland, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90631	Beech Mountain, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90641	Elk Park, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
90651	Sugar Mountain, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90701	Beaufort County	17.53%	15.10%	0.00%	0.03%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
90704	Beaufort County A.B.C. Board	15.17%	15.10%	0.00%	0.07%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90705	B.H.M. Regional Library	15.21%	15.10%	0.00%	0.11%	0.00%							
90709	Mideast Commission	15.14%	15.10%	0.00%	0.04%	0.00%							
90711	Washington, City of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90721	Aurora, Town of	15.17%	15.10%	0.00%	0.07%	0.00%							

Employer Code	Employer	Non-LEO Employees (LOCG, LOCF, and LOCROD)					LEO Employees (LOCL)						Est. Accd Liab Liquidation
		(1) Total Rate	(2) Base	(3) Accd Liab	(4) Death Ben	(5) SHP	(6) Total Rate	(7) Base	(8) Accd Liab	(9) Death Ben	(10) Court Costs	(11) SHP	
90731	Belhaven, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90741	Washington Park, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
90751	Chocowinity, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90801	Bertie County	17.50%	15.10%	0.00%	0.00%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
90804	Bertie County A.B.C. Board	15.19%	15.10%	0.00%	0.09%	0.00%							
90805	Albemarle Regional Library	15.20%	15.10%	0.00%	0.10%	0.00%							
90808	Bertie-Martin Regional Jail Comm	17.54%	15.10%	0.00%	0.04%	2.40%							
90811	Aulander, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90812	Windsor, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90813	Colerain, Town of	15.39%	15.10%	0.00%	0.29%	0.00%							
90861	Lewiston Woodville, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
90901	Bladen County	23.03%	15.10%	0.00%	0.04%	7.89%	24.99%	17.10%	0.00%	0.14%	(0.14%)	7.89%	
90911	Elizabethtown, Town of	17.55%	15.10%	0.00%	0.05%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
90917	Elizabeth A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
90918	South Eastern Economic Development Comm	15.12%	15.10%	0.00%	0.02%	0.00%							
90921	White Lake, Town of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
90931	Clarkton, Town of	15.13%	15.10%	0.00%	0.03%	0.00%							
90941	Bladenboro, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91001	Brunswick County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91002	Leland, Town of	17.50%	15.10%	0.00%	0.00%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
91003	Brunswick Co Health Dept	15.13%	15.10%	0.00%	0.03%	0.00%							
91004	Brunswick County A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
91006	Brunswick Co Dept of Social Services	15.12%	15.10%	0.00%	0.02%	0.00%							
91007	Calabash A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
91008	Cape Fear Council of Governments	15.10%	15.10%	0.00%	0.00%	0.00%							
91009	Brunswick County Tourism Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
91010	Calabash, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
91011	Southport, City of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91012	Northwest, City of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91013	Southeast Brunswick Sanitary District	21.01%	15.10%	5.81%	0.10%	0.00%							9/30/2039
91014	Holden Beach, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91015	Cape Fear Regional Jetport	15.56%	15.10%	0.00%	0.46%	0.00%							
91017	Southport A.B.C. Board	15.20%	15.10%	0.00%	0.10%	0.00%							
91020	Belville, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
91021	Oak Island, Town of	17.55%	15.10%	0.00%	0.05%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
91024	Carolina Shores Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
91026	Navassa, Town of	22.37%	15.10%	7.27%	0.00%	0.00%	24.37%	17.10%	7.27%	0.14%	(0.14%)	0.00%	6/30/2035
91027	Oak Island A.B.C. Bd	15.33%	15.10%	0.00%	0.23%	0.00%							
91032	St James, Town of	17.50%	15.10%	0.00%	0.00%	2.40%							
91041	Sunset Beach, Town of	23.02%	15.10%	0.00%	0.03%	7.89%	24.99%	17.10%	0.00%	0.14%	(0.14%)	7.89%	
91042	Brunswick Regional Water and Sewer H2GO	15.10%	15.10%	0.00%	0.00%	0.00%							
91047	Sunset Beach A.B.C. Board	15.36%	15.10%	0.00%	0.26%	0.00%							
91051	Caswell Beach, Town of	17.50%	15.10%	0.00%	0.00%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
91057	Shallotte A.B.C. Board	15.29%	15.10%	0.00%	0.19%	0.00%							
91061	Ocean Isle Beach, Town of	17.54%	15.10%	0.00%	0.04%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
91067	Ocean Isle Beach A.B.C.	15.22%	15.10%	0.00%	0.12%	0.00%							
91071	Boiling Spring Lakes, City of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91077	Boiling Spring Lakes A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
91081	Shallotte, Town of	17.50%	15.10%	0.00%	0.00%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
91091	Bald Head Island, Village of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91101	Buncombe County	15.12%	15.10%	0.00%	0.02%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91102	Land-of-Sky Regional Council	17.53%	15.10%	0.00%	0.03%	2.40%							
91104	Woodfin A.B.C. Commission	15.10%	15.10%	0.00%	0.00%	0.00%							

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
		Total Rate	Base	Accd Liab	Death Ben	SHP	Total Rate	Base	Accd Liab	Death Ben	Court Costs	SHP	
91107	Western NC Regional Air Quality	15.14%	15.10%	0.00%	0.04%	0.00%							
91108	Metro Sewerage Dist of Buncombe County	15.14%	15.10%	0.00%	0.04%	0.00%							
91109	Woodfin Sanitary Water and Sewer Dist	15.14%	15.10%	0.00%	0.04%	0.00%							
91111	Biltmore Forest, Town of	22.99%	15.10%	0.00%	0.00%	7.89%	24.99%	17.10%	0.00%	0.14%	(0.14%)	7.89%	
91120	West Buncombe Fire Dept	15.10%	15.10%	0.00%	0.00%	0.00%							
91121	Asheville, City of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91127	Asheville A.B.C. Board	15.16%	15.10%	0.00%	0.06%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91128	Asheville Regional Airport Authority	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91138	Skyland Vol Fire Dept	15.10%	15.10%	0.00%	0.00%	0.00%							
91141	Weaverville, Town of	15.17%	15.10%	0.00%	0.07%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91147	Weaverville A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
91151	Black Mountain, Town of	23.02%	15.10%	0.00%	0.03%	7.89%	24.99%	17.10%	0.00%	0.14%	(0.14%)	7.89%	
91154	Black Mountain A.B.C. Board	17.59%	15.10%	0.00%	0.09%	2.40%							
91161	Montreat, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91171	Woodfin, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91201	Burke County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91208	Burke County Tourism Dev. Authority	17.50%	15.10%	0.00%	0.00%	2.40%							
91211	Valdese, Town of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91214	Rutherford College, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
91217	Morganton A.B.C. Board	15.18%	15.10%	0.00%	0.08%	0.00%							
91221	Drexel, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91231	Morganton, City of	17.50%	15.10%	0.00%	0.00%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
91233	Morganton Housing Authority	15.13%	15.10%	0.00%	0.03%	0.00%							
91241	Glen Alpine, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91251	Hildebran, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
91261	Connelly Springs, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
91301	Cabarrus County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91302	Water & Sewer Auth of Cabarrus County	15.13%	15.10%	0.00%	0.03%	0.00%							
91306	Cabarrus Co Public Health Auth	15.12%	15.10%	0.00%	0.02%	0.00%							
91308	Cabarrus County Tourism Authority	15.77%	15.10%	0.67%	0.00%	0.00%							6/30/2028
91311	Concord, City of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91317	Concord A.B.C. Board	15.18%	15.10%	0.00%	0.08%	0.00%							
91321	Mount Pleasant, Town of	17.50%	15.10%	0.00%	0.00%	2.40%							
91327	Mount Pleasant A.B.C. Board	15.13%	15.10%	0.00%	0.03%	0.00%							
91331	Kannapolis, City of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91341	Midland, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
91401	Caldwell County	17.54%	15.10%	0.00%	0.04%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
91411	Granite Falls, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91414	Rhodhiss, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91417	Granite Falls A.B.C. Board	17.60%	15.10%	0.00%	0.10%	2.40%							
91421	Sawmills, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
91423	Lenoir Housing Authority	15.16%	15.10%	0.00%	0.06%	0.00%							
91431	Hudson, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91441	Harrisburg, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
91451	Lenoir, City of	15.22%	15.10%	0.00%	0.12%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91457	Lenoir A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
91501	Camden County	15.16%	15.10%	0.00%	0.06%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91504	Camden County A.B.C. Board	15.19%	15.10%	0.00%	0.09%	0.00%							
91601	Carteret County	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91602	Carteret County Tourism Development Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
91604	Carteret County A.B.C. Board	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91608	Western Carteret Interlocal Cooperation Agency	15.10%	15.10%	0.00%	0.00%	0.00%							
91611	Morehead City, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	

Employer Code	Employer	Non-LEO Employees (LOGG, LOCF, and LOCROD)					LEO Employees (LOCL)						Est. Accd Liab Liquidation
		(1) Total Rate	(2) Base	(3) Accd Liab	(4) Death Ben	(5) SHP	(6) Total Rate	(7) Base	(8) Accd Liab	(9) Death Ben	(10) Court Costs	(11) SHP	
91621	Newport, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91631	Beaufort, Town of	17.54%	15.10%	0.00%	0.04%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
91633	Beaufort Housing Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
91641	Pine Knoll Shores, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91651	Emerald Isle, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91661	Indian Beach, Town of	17.50%	15.10%	0.00%	0.00%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
91671	Cape Carteret, Town of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91681	Atlantic Beach, Town of	15.19%	15.10%	0.00%	0.09%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91691	Cedar Point, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
91701	Caswell County	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91704	Caswell County A.B.C. Board	15.23%	15.10%	0.00%	0.13%	0.00%							
91706	Caswell Co Dept of Social Services	15.15%	15.10%	0.00%	0.05%	0.00%							
91719	Yanceyville, Town of	15.13%	15.10%	0.00%	0.03%	0.00%							
91801	Catawba County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91804	Catawba County A.B.C. Board	15.15%	15.10%	0.00%	0.05%	0.00%							
91811	Hickory, City of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91812	Hickory Conover Tourism Dev Auth	15.10%	15.10%	0.00%	0.00%	0.00%							
91818	Western Piedmont Council of Gvmts	15.10%	15.10%	0.00%	0.00%	0.00%							
91819	Western Piedmont Regional Transit Authority	17.71%	15.10%	0.00%	0.21%	2.40%							
91821	Claremont, City of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91831	Maiden, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91841	Longview, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91851	Conover, Town of	17.54%	15.10%	0.00%	0.04%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
91861	Brookford, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91871	Newton, City of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91881	Catawba, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91901	Chatham County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91903	Chatham Co Housing Auth	15.10%	15.10%	0.00%	0.00%	0.00%							
91904	Chatham County A.B.C. Board	17.62%	15.10%	0.00%	0.12%	2.40%							
91908	Goldston-Gulf Sanitary District	15.10%	15.10%	0.00%	0.00%	0.00%							
91911	Siler City, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
91917	Siler City A.B.C. Board	17.53%	15.10%	0.00%	0.03%	2.40%							
91921	Pittsboro, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92001	Cherokee County	15.17%	15.10%	0.00%	0.07%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92005	Nantahala Regional Library	15.19%	15.10%	0.00%	0.09%	0.00%							
92011	Murphy, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92017	Murphy A.B.C. Board	15.19%	15.10%	0.00%	0.09%	0.00%							
92021	Andrews, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92101	Chowan County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92104	Chowan County A.B.C. Board	15.23%	15.10%	0.00%	0.13%	0.00%							
92109	Albemarle Regional Planning & Development Comm	17.54%	15.10%	0.00%	0.04%	2.40%							
92111	Edenton, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92113	New Edenton Housing Auth	15.18%	15.10%	0.00%	0.08%	0.00%							
92201	Clay County	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92214	Clay County A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
92301	Cleveland County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92302	Cleveland County Water	15.10%	15.10%	0.00%	0.00%	0.00%							
92311	Shelby, City of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92317	Shelby A.B.C. Board	15.17%	15.10%	0.00%	0.07%	0.00%							
92321	Kings Mountain, City of	15.18%	15.10%	0.00%	0.08%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92327	Kings Mountain A.B.C. Board	15.32%	15.10%	0.00%	0.22%	0.00%							
92331	Boiling Springs, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92341	Lawndale, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							

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		(1) Total Rate	(2) Base	(3) Accd Liab	(4) Death Ben	(5) SHP	(6) Total Rate	(7) Base	(8) Accd Liab	(9) Death Ben	(10) Court Costs		(11) SHP
92351	Grover, Town of	15.17%	15.10%	0.00%	0.07%	0.00%							
92401	Columbus County	17.55%	15.10%	0.00%	0.00%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
92403	Whiteville Housing Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
92411	Whiteville, City of	17.56%	15.10%	0.00%	0.06%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
92417	Whiteville A.B.C. Board	15.12%	15.10%	0.00%	0.02%	0.00%							
92421	Brunswick, Town of	17.50%	15.10%	0.00%	0.00%	2.40%							
92427	Lake Waccamaw A.B.C. Board	15.33%	15.10%	0.00%	0.23%	0.00%							
92431	Fair Bluff, Town of	17.50%	15.10%	0.00%	0.00%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
92441	Chadbourn, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92444	West Columbus A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
92451	Tabor City, Town of	17.50%	15.10%	0.00%	0.00%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
92461	Lake Waccamaw, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92501	Craven County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92502	First Craven Sanitary Dist	17.50%	15.10%	0.00%	0.00%	2.40%							
92504	Craven Co A.B.C. Bd	15.16%	15.10%	0.00%	0.06%	0.00%							
92505	Craven-Pamlico-Carteret Regional Library	15.19%	15.10%	0.00%	0.09%	0.00%							
92506	Coastal Carolina Regional Airport	15.28%	15.10%	0.00%	0.18%	0.00%							
92507	Neuse River Council of Governments	15.13%	15.10%	0.00%	0.03%	0.00%							
92508	Coastal Regional Solid Waste Mngt Auth	15.15%	15.10%	0.00%	0.05%	0.00%							
92511	New Bern, City of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92513	Trillium Health Resources	15.13%	15.10%	0.00%	0.03%	0.00%							
92521	Trent Woods, Town of	15.18%	15.10%	0.00%	0.08%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92531	Havelock, City of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92541	River Bend, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92551	Vanceboro, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92561	Bridgeton, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92571	Cove City, Town of	17.50%	15.10%	0.00%	0.00%	2.40%							
92601	Cumberland County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92602	Westarea Volunteer Fire Dept	15.10%	15.10%	0.00%	0.00%	0.00%							
92604	Cumberland Co A.B.C. Board	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92607	Mid-Carolina Council of Governments	15.14%	15.10%	0.00%	0.04%	0.00%							
92611	Fayetteville, City of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92613	Fayetteville Metropolitan Housing Auth	15.15%	15.10%	0.00%	0.05%	0.00%							
92614	Fayetteville Public Works Commission	15.10%	15.10%	0.00%	0.00%	0.00%							
92621	Stedman, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92631	Hope Mills, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92641	Wade, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
92651	Linden, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
92661	Spring Lake, Town of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92671	Falcon Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
92681	Eastover, Town of	15.16%	15.10%	0.00%	0.06%	0.00%							
92682	Eastover Sanitary District	15.21%	15.10%	0.00%	0.11%	0.00%							
92701	Currituck County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92704	Currituck Co A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
92801	Dare County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92802	Dare County Tourism Board	15.16%	15.10%	0.00%	0.06%	0.00%							
92804	Dare County A.B.C. Board	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92811	Nags Head, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92821	Kill Devil Hills, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92831	Manteo, Town of	15.18%	15.10%	0.00%	0.08%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92841	Southern Shores, Town of	15.12%	15.10%	0.00%	0.02%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92851	Kitty Hawk, Town of	15.18%	15.10%	0.00%	0.08%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92861	Duck, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	

Employer Code	Employer	Non-LEO Employees (LOCG, LOCF, and LOCROD)					LEO Employees (LOCL)						(12)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
		Total Rate	Base	Accd Liab	Death Ben	SHP	Total Rate	Base	Accd Liab	Death Ben	Court Costs	SHP	Est. Accd Liab Liquidation
92901	Davidson County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92911	Thomasville, City of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92912	Thomasville Tourism Commission	15.10%	15.10%	0.00%	0.00%	0.00%							
92913	Thomasville Housing Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
92914	Thomasville A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
92917	Lexington A.B.C. Board	15.20%	15.10%	0.00%	0.10%	0.00%							
92921	Denton, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92931	Lexington, City of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
92941	Midway, Town of	17.39%	15.10%	2.29%	0.00%	0.00%							3/31/2038
93001	Davie County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
93009	Davie Soil and Water Conservation Dist	15.10%	15.10%	0.00%	0.00%	0.00%							
93011	Mocksville, Town of	15.14%	15.10%	0.00%	0.04%	0.00%							
93021	Bermuda Run, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
93028	Mocksville-Cooleemee A.B.C. Board	15.18%	15.10%	0.00%	0.08%	0.00%							
93031	Cooleemee, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
93101	Duplin County	15.16%	15.10%	0.00%	0.06%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
93111	Beulaville, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
93121	Kenansville, Town of	15.16%	15.10%	0.00%	0.06%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
93127	Kenansville A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
93131	Warsaw, Town of	15.24%	15.10%	0.00%	0.14%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
93137	Warsaw A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
93141	Faison, Town of	15.15%	15.10%	0.00%	0.05%	0.00%							
93151	Wallace, Town of	17.50%	15.10%	0.00%	0.00%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
93157	Wallace A.B.C. Bd	15.10%	15.10%	0.00%	0.00%	0.00%							
93161	Rose Hill, Town of	15.17%	15.10%	0.00%	0.07%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
93171	Calypso, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
93181	Teachey, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
93191	Magnolia, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
93201	Durham County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
93204	Durham County A.B.C. Board	15.15%	15.10%	0.00%	0.05%	0.00%							
93209	Alliance Behavioral Healthcare	15.10%	15.10%	0.00%	0.00%	0.00%							
93211	Durham, City of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
93212	Durham Convention & Visitors Bureau	15.10%	15.10%	0.00%	0.00%	0.00%							
93219	Triangle J Council of Governments	15.12%	15.10%	0.00%	0.02%	0.00%							
93301	Edgecombe County	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
93304	Edgecombe County A.B.C. Board	15.18%	15.10%	0.00%	0.08%	0.00%							
93305	Edgecombe County Memorial Library	15.16%	15.10%	0.00%	0.06%	0.00%							
93309	Upper Coastal Plain Council of Governments	17.54%	15.10%	0.00%	0.04%	2.40%							
93311	Tarboro, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
93317	Tarboro Redevelopment Commission	15.16%	15.10%	0.00%	0.06%	0.00%							
93321	Rocky Mount, City of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
93323	Rocky Mount-Wilson Airport Authority	17.54%	15.10%	0.00%	0.04%	2.40%							
93331	Pinetops, Town of	15.18%	15.10%	0.00%	0.08%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
93333	Rocky Mt Housing Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
93341	Macclesfield, Town of	15.12%	15.10%	0.00%	0.02%	0.00%							
93351	Princeville, Town of	17.50%	15.10%	0.00%	0.00%	2.40%							
93401	Forsyth County	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
93406	Piedmont Triad Regional Council	15.18%	15.10%	0.00%	0.08%	0.00%							
93411	Winston-Salem, City of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
93413	Winston-Salem Housing Authority	15.14%	15.10%	0.00%	0.04%	0.00%							
93417	Triad Municipal A.B.C. Board	15.20%	15.10%	0.00%	0.10%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
93421	Kernersville, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
93431	Rural Hall, Town of	17.53%	15.10%	0.00%	0.03%	2.40%							

Employer Code	Employer	Non-LEO Employees (LOGG, LOCF, and LOCROD)					LEO Employees (LOCL)						Est. Accd Liab Liquidation	
		(1) Total Rate	(2) Base	(3) Accd Liab	(4) Death Ben	(5) SHP	(6) Total Rate	(7) Base	(8) Accd Liab	(9) Death Ben	(10) Court Costs	(11) SHP		
93441	Clemmons, Village of	15.10%	15.10%	0.00%	0.00%	0.00%								
93442	Clemmons Fire Department	15.10%	15.10%	0.00%	0.00%	0.00%								
93451	Lewisville, Town of	15.10%	15.10%	0.00%	0.00%	0.00%								
93461	Walkertown, Town of	15.10%	15.10%	0.00%	0.00%	0.00%								
93471	Tobaccoville, Village of	17.50%	15.10%	0.00%	0.00%	2.40%								
93501	Franklin County	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
93511	Franklinton, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
93517	Franklinton A.B.C Board	15.14%	15.10%	0.00%	0.04%	0.00%								
93521	Louisburg, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
93527	Louisburg A.B.C. Board	15.21%	15.10%	0.00%	0.11%	0.00%								
93531	Bunn, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
93537	Bunn A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%								
93541	Youngsville, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
93601	Gaston County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
93602	Stanley, Town of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
93604	Cramerton A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%								
93609	Partners Behavioral Health Management	15.13%	15.10%	0.00%	0.03%	0.00%								
93610	Mcadenville, Town of	15.13%	15.10%	0.00%	0.03%	0.00%								
93611	Gastonia, City of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
93617	Gastonia A.B.C. Board	15.24%	15.10%	0.00%	0.14%	0.00%								
93618	Gaston County Economic Dev Commission	15.10%	15.10%	0.00%	0.00%	0.00%								
93621	Belmont, City of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
93623	Belmont Housing Authority	15.10%	15.10%	0.00%	0.00%	0.00%								
93631	Cramerton, Town of	15.20%	15.10%	0.00%	0.10%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
93641	Cherryville, City of	15.16%	15.10%	0.00%	0.06%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
93647	Cherryville A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%								
93651	Dallas, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
93661	Lowell, City of	17.50%	15.10%	0.00%	0.00%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%		
93671	Bessemer City, City of	18.41%	15.91%	0.00%	0.10%	2.40%	20.31%	17.91%	0.00%	0.14%	(0.14%)	2.40%		
93681	Ranlo, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
93691	Mount Holly, City of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
93701	Gates County	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
93704	Gates County A.B.C. Board	15.17%	15.10%	0.00%	0.07%	0.00%								
93801	Graham County	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
93803	Graham Co Health Dept	15.13%	15.10%	0.00%	0.03%	0.00%								
93806	Graham County Dept of S S	15.14%	15.10%	0.00%	0.04%	0.00%								
93821	Robbinsville, Town of	15.16%	15.10%	0.00%	0.06%	0.00%								
93901	Granville County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
93904	Granville Co A.B.C. Bd	15.22%	15.10%	0.00%	0.12%	0.00%								
93906	Granville County Hospital	15.13%	15.10%	0.00%	0.03%	0.00%								
93908	Granville-Vance Public Health	17.53%	15.10%	0.00%	0.03%	2.40%								
93910	South Granville Water and Sewer Authority	15.19%	15.10%	0.00%	0.09%	0.00%								
93911	Oxford, City of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
93913	Oxford Housing Authority	15.16%	15.10%	0.00%	0.06%	0.00%								
93914	Stovall, Town of	15.35%	15.10%	0.00%	0.25%	0.00%								
93921	Creedmoor, City of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
93931	Butner, Town of	15.17%	15.10%	0.00%	0.07%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
94001	Greene County	17.55%	15.10%	0.00%	0.05%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%		
94002	Maury Sanitary Land District	15.10%	15.10%	0.00%	0.00%	0.00%								
94004	Greene County A.B.C. Board	15.21%	15.10%	0.00%	0.11%	0.00%								
94005	Neuse Regional Library-Greene County	15.13%	15.10%	0.00%	0.03%	0.00%								
94011	Hookerton, Town of	15.13%	15.10%	0.00%	0.03%	0.00%								
94021	Snow Hill, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		

Employer Code	Employer	Non-LEO Employees (LOGG, LOCF, and LOCROD)					LEO Employees (LOCL)					Est. Accd Liab Liquidation	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		(11)
		Total Rate	Base	Accd Liab	Death Ben	SHP	Total Rate	Base	Accd Liab	Death Ben	Court Costs	SHP	
94031	Walstonburg, Town of	22.38%	15.10%	7.28%	0.00%	0.00%							9/30/2033
94101	Guilford County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94102	Guil-Rand Fire Department	15.10%	15.10%	0.00%	0.00%	0.00%							
94108	Pinecroft-Sedgefield Fire Dist Inc	15.10%	15.10%	0.00%	0.00%	0.00%							
94109	Alamance Community Fire District	15.10%	15.10%	0.00%	0.00%	0.00%							
94111	Greensboro, City of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94112	Piedmont Triad Reg Water Auth	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94117	Greensboro A.B.C. Bd	15.14%	15.10%	0.00%	0.04%	0.00%							
94118	Guilford Fire District #13 Inc	15.10%	15.10%	0.00%	0.00%	0.00%							
94121	High Point, City of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94127	High Point A.B.C. Bd	15.17%	15.10%	0.00%	0.07%	0.00%							
94131	Jamestown, Town of	15.13%	15.10%	0.00%	0.03%	0.00%							
94151	Gibsonville, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94157	Gibsonville A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
94161	Oak Ridge, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
94171	Summerfield, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
94172	Summerfield Fire District	15.13%	15.10%	0.00%	0.03%	0.00%							
94201	Halifax County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94204	Halifax County A.B.C. Board	15.16%	15.10%	0.00%	0.06%	0.00%							
94205	Halifax County Tourism Development Authority	15.20%	15.10%	0.00%	0.10%	0.00%							
94209	Roanoke Rapids Sanitary District	15.14%	15.10%	0.00%	0.04%	0.00%							
94211	Enfield, Town of	15.17%	15.10%	0.00%	0.07%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94221	Roanoke Rapids, City of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94231	Weldon, Town of	15.16%	15.10%	0.00%	0.06%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94241	Scotland Neck, Town of	15.21%	15.10%	0.00%	0.11%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94251	Hobgood, Town of	15.17%	15.10%	0.00%	0.07%	0.00%							
94261	Littleton, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94301	Harnett County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94311	Dunn, City of	17.55%	15.10%	0.00%	0.05%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
94313	Dunn Housing Authority	15.16%	15.10%	0.00%	0.06%	0.00%							
94317	Dunn A.B.C. Board	15.19%	15.10%	0.00%	0.09%	0.00%							
94321	Lillington, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94331	Erwin, Town of	15.16%	15.10%	0.00%	0.06%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94341	Coats, Town of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94347	Angier A.B.C. Board	17.53%	15.10%	0.00%	0.03%	2.40%							
94351	Angier, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94401	Haywood County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94403	Haywood County Tourism Development Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
94408	Junaluska Sanitary District	15.16%	15.10%	0.00%	0.06%	0.00%							
94411	Waynesville, Town of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94412	Waynesville A.B.C. Board	15.17%	15.10%	0.00%	0.07%	0.00%							
94415	Foothills Regional Airport Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
94417	Monroe-Union County Economic Development Commission	15.10%	15.10%	0.00%	0.00%	0.00%							
94421	Maggie Valley, Town of	17.50%	15.10%	0.00%	0.00%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
94427	Maggie Valley A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
94428	Maggie Valley Sanitary Dist	15.10%	15.10%	0.00%	0.00%	0.00%							
94431	Canton, Town of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94437	Canton A.B.C. Board	19.98%	15.10%	4.88%	0.00%	0.00%							12/31/2027
94501	Henderson County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94511	Hendersonville, City of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
94517	Hendersonville A.B.C. Bd	15.10%	15.10%	0.00%	0.00%	0.00%							
94521	Laurel Park, Town of	17.56%	15.10%	0.00%	0.06%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
94531	Flat Rock, Village of	15.10%	15.10%	0.00%	0.00%	0.00%							

Employer Code	Employer	Non-LEO Employees (LOCG, LOCF, and LOCROD)					LEO Employees (LOCL)						Est. Accd Liab Liquidation	
		(1) Total Rate	(2) Base	(3) Accd Liab	(4) Death Ben	(5) SHP	(6) Total Rate	(7) Base	(8) Accd Liab	(9) Death Ben	(10) Court Costs	(11) SHP		
94532	Blue Ridge Fire Department	15.13%	15.10%	0.00%	0.03%	0.00%								
94537	Stokesdale, Town of	15.10%	15.10%	0.00%	0.00%	0.00%								
94541	Fletcher, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
94547	Fletcher A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%								
94551	Mills River, Town of	15.19%	15.10%	0.00%	0.09%	0.00%								
94601	Hertford County	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
94604	Hertford County A.B.C. Board	17.61%	15.10%	0.00%	0.11%	2.40%								
94611	Ahoskie, Town of	15.16%	15.10%	0.00%	0.06%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
94621	Murfreesboro, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
94631	Winton, Town of	15.17%	15.10%	0.00%	0.07%	0.00%								
94641	Cofield, Town of	15.10%	15.10%	0.00%	0.00%	0.00%								
94701	Hoke County	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
94704	Hoke County A.B.C. Board	15.19%	15.10%	0.00%	0.09%	0.00%								
94711	Raeford, Town of	15.17%	15.10%	0.00%	0.07%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
94801	Hyde County	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
94804	Hyde County A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%								
94812	Ocracoke Sanitary Dist	15.17%	15.10%	0.00%	0.07%	0.00%								
94901	Iredell County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
94908	Greater Statesville Development Corp	15.10%	15.10%	0.00%	0.00%	0.00%								
94911	Statesville, City of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
94917	Statesville A.B.C. Board	15.18%	15.10%	0.00%	0.08%	0.00%								
94921	Mooreville, City of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
94923	Mooreville Housing Authority	15.14%	15.10%	0.00%	0.04%	0.00%								
94927	Mooreville A.B.C. Board	15.17%	15.10%	0.00%	0.07%	0.00%								
94931	Troutman, Town of	15.19%	15.10%	0.00%	0.09%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
94937	Troutman A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%								
94947	Valdese A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%								
95001	Jackson County	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
95002	Tuckaseegee Water Authority	15.15%	15.10%	0.00%	0.05%	0.00%								
95005	Fontana Regional Library	15.18%	15.10%	0.00%	0.08%	0.00%								
95008	Southwestern NC Planning & Econ Dev Comm	15.15%	15.10%	0.00%	0.05%	0.00%								
95009	Vaya Health	15.13%	15.10%	0.00%	0.03%	0.00%								
95010	Jackson County Tourism Development Authority	15.10%	15.10%	0.00%	0.00%	0.00%								
95011	Sylva, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
95017	Jackson County A.B.C. Board	15.16%	15.10%	0.00%	0.06%	0.00%								
95101	Johnston County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
95103	Benson Housing Authority	19.03%	15.10%	3.93%	0.00%	0.00%								6/30/2035
95104	Johnston County A.B.C. Board	15.18%	15.10%	0.00%	0.08%	0.00%								
95105	Public Library of Johnston Co and Smithfield	15.12%	15.10%	0.00%	0.02%	0.00%								
95106	Archer Lodge, Town of	17.59%	15.10%	0.00%	0.09%	2.40%								
95110	Johnston Health Center	15.17%	15.10%	0.00%	0.07%	0.00%								
95111	Smithfield, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
95113	Smithfield Housing Authority	15.10%	15.10%	0.00%	0.00%	0.00%								
95121	Selma, Town of	17.53%	15.10%	0.00%	0.03%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%		
95122	Micro, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	19.57%	17.10%	2.47%	0.14%	(0.14%)	0.00%		3/31/2036
95123	Selma Housing Authority	15.13%	15.10%	0.00%	0.03%	0.00%								
95131	Clayton, Town of	17.53%	15.10%	0.00%	0.03%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%		
95141	Benson, Town of	17.53%	15.10%	0.00%	0.03%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%		
95151	Four Oaks, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
95161	Pine Level, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
95171	Kenly, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
95181	Princeton, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		
95191	Wilson's Mills, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%		

Employer Code	Employer	Non-LEO Employees (LOGG, LOCF, and LOCROD)					LEO Employees (LOCL)						(12)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
		Total Rate	Base	Accd Liab	Death Ben	SHP	Total Rate	Base	Accd Liab	Death Ben	Court Costs	SHP	Est. Accd Liab Liquidation
95201	Jones County	17.53%	15.10%	0.00%	0.03%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
95204	Jones County A.B.C. Board	15.52%	15.10%	0.00%	0.42%	0.00%							
95205	Neuse Regional Library-Jones County	15.13%	15.10%	0.00%	0.03%	0.00%							
95211	Pollocksville, Town of	15.60%	15.10%	0.00%	0.50%	0.00%							
95221	Maysville, Town of	17.50%	15.10%	0.00%	0.00%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
95301	Lee County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
95311	Sanford, City of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
95317	Sanford A.B.C. Board	15.19%	15.10%	0.00%	0.09%	0.00%							
95321	Broadway, Town of	17.60%	15.10%	0.00%	0.10%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
95401	Lenoir County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
95404	Lenoir County A.B.C. Board	15.18%	15.10%	0.00%	0.08%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
95405	Neuse Regional Library	15.15%	15.10%	0.00%	0.05%	0.00%							
95411	Kinston, City of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
95413	Kinston Housing Authority	15.16%	15.10%	0.00%	0.06%	0.00%							
95415	Kinston-Lenoir Co Pub Library	15.18%	15.10%	0.00%	0.08%	0.00%							
95416	Kinston-Lenoir Co Tourism Development Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
95421	Pink Hill, Town of	15.12%	15.10%	0.00%	0.02%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
95431	Lagrange, Town of	15.13%	15.10%	0.00%	0.03%	0.00%							
95501	Lincoln County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
95504	Lincoln County A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
95511	Lincolnton, City of	17.54%	15.10%	0.00%	0.04%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
95513	Lincolnton Housing Authority	15.18%	15.10%	0.00%	0.08%	0.00%							
95517	Lincolnton A.B.C. Board	17.64%	15.10%	0.00%	0.14%	2.40%							
95601	Macon County	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
95611	Franklin, Town of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
95617	Highlands A.B.C. Board	15.35%	15.10%	0.00%	0.25%	0.00%							
95621	Highlands, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
95701	Madison County	15.18%	15.10%	0.00%	0.08%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
95711	Mars Hill, Town of	17.54%	15.10%	0.00%	0.04%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
95721	Marshall, Town of	17.61%	15.10%	0.00%	0.11%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
95733	Hot Springs Housing Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
95801	Martin County	17.57%	15.10%	0.00%	0.07%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
95802	Martin Co Travel & Tourism Auth	17.54%	15.10%	0.00%	0.04%	2.40%							
95804	Martin County A.B.C. Board	17.56%	15.10%	0.00%	0.06%	2.40%							
95811	Williamston, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
95813	Williamston Housing Authority	15.17%	15.10%	0.00%	0.07%	0.00%							
95821	Oak City, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
95831	Hamilton, Town of	15.18%	15.10%	0.00%	0.08%	0.00%							
95841	Jamesville, Town of	15.29%	15.10%	0.00%	0.19%	0.00%							
95851	Robersonville, Town of	17.50%	15.10%	0.00%	0.00%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
95853	Robersonville Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
95901	McDowell County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
95908	Pleasant Garden Fire Dept	15.10%	15.10%	0.00%	0.00%	0.00%							
95911	Marion, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
95917	Marion A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
95921	Old Fort, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96001	Mecklenburg County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96003	Charlotte Housing Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
96004	Mecklenburg County A.B.C. Board	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96005	Charlotte Mecklenburg Public Library	15.13%	15.10%	0.00%	0.03%	0.00%							
96008	Mecklenburg Emer Med Svcs Agcy	15.12%	15.10%	0.00%	0.02%	0.00%							
96009	Centralina Council of Governments	15.10%	15.10%	0.00%	0.00%	0.00%							
96011	Charlotte, City of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	

Employer Code	Employer	Non-LEO Employees (LOGG, LOCF, and LOCROD)					LEO Employees (LOCL)					Est. Accd Liab Liquidation	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		(11)
		Total Rate	Base	Accd Liab	Death Ben	SHP	Total Rate	Base	Accd Liab	Death Ben	Court Costs	SHP	
96012	Charlotte Regional Visitors Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
96018	Charlotte Firemen's Ret Sys	15.10%	15.10%	0.00%	0.00%	0.00%							
96021	Pineville, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96031	Mint Hill, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96041	Huntersville, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96051	Cornelius, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96061	Stallings, Town of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96071	Matthews, Town of	17.53%	15.10%	0.00%	0.03%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
96081	Davidson, Town of	15.17%	15.10%	0.00%	0.07%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96101	Mitchell County	17.59%	15.10%	0.00%	0.09%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
96102	Mitchell Soil & Water Conservation Dist	15.10%	15.10%	0.00%	0.00%	0.00%							
96111	Spruce Pine, Town of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96121	Bakersville, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96201	Montgomery County	17.54%	15.10%	0.00%	0.04%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
96204	Montgomery-Municipal A.B.C. Board	15.20%	15.10%	0.00%	0.10%	0.00%							
96211	Star, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96221	Troy, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96231	Biscoe, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96241	Candor, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96251	Mount Gilead, Town of	17.55%	15.10%	0.00%	0.05%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
96301	Moore County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96302	Taylortown, Town of	17.50%	15.10%	0.00%	0.00%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
96304	Moore County A.B.C. Board	15.17%	15.10%	0.00%	0.07%	0.00%							
96305	Moore County Tourism Development Authority	15.20%	15.10%	0.00%	0.10%	0.00%							
96310	Moore County Airport Authority	15.18%	15.10%	0.00%	0.08%	0.00%							
96311	Southern Pines, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96312	Cameron, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
96321	Vass, Town of	15.16%	15.10%	0.00%	0.06%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96331	Aberdeen, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96341	Robbins, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96351	Pinehurst, Village of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96361	Pinebluff, Town of	15.21%	15.10%	0.00%	0.11%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96371	Whispering Pines, Village of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96381	Foxfire Village	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96391	Carthage, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96401	Nash County	17.53%	15.10%	0.00%	0.03%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
96404	Nash County A.B.C. Board	17.57%	15.10%	0.00%	0.07%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
96405	Braswell Memorial Library	15.10%	15.10%	0.00%	0.00%	0.00%							
96411	Spring Hope, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96421	Nashville, Town of	17.53%	15.10%	0.00%	0.03%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
96431	Middlesex, Town of	15.20%	15.10%	0.00%	0.10%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96441	Whitakers, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96451	Bailey, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96461	Sharpsburg, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96501	New Hanover County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96502	New Hanover Airport Auth	15.14%	15.10%	0.00%	0.04%	0.00%							
96503	Wilmington Housing Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
96504	New Hanover County A.B.C. Board	15.27%	15.10%	0.00%	0.17%	0.00%							
96507	Cape Fear Public Utility Authority	17.50%	15.10%	0.00%	0.00%	2.40%							
96508	Lower Cape Fear Water & Sewer Auth	15.17%	15.10%	0.00%	0.07%	0.00%							
96511	Wrightsville Beach, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96512	Cape Fear Public Transportation Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
96521	Carolina Beach, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
		Total Rate	Base	Accd Liab	Death Ben	SHP	Total Rate	Base	Accd Liab	Death Ben	Court Costs	SHP	Est. Accd Liab Liquidation
96531	Wilmington, City of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96541	Kure Beach, Town of	17.59%	15.10%	0.00%	0.09%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
96601	Northampton County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96604	Northampton County A.B.C. Board	15.57%	15.10%	0.00%	0.47%	0.00%							
96611	Rich Square, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96612	Choanoke Public Transportation Auth	15.10%	15.10%	0.00%	0.00%	0.00%							
96621	Woodland, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96631	Garysburg, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96641	Conway, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96651	Gaston, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96661	Jackson, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96671	Severn, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
96681	Seaboard, Town	15.10%	15.10%	0.00%	0.00%	0.00%							
96701	Onslow County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96704	Onslow County A.B.C. Board	17.57%	15.10%	0.00%	0.07%	2.40%							
96708	Onslow Water & Sewer Authority	17.57%	15.10%	0.00%	0.07%	2.40%							
96711	Jacksonville, City of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96721	Swansboro, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96722	Sweptonville, Town of	15.15%	15.10%	0.00%	0.05%	0.00%							
96731	Holly Ridge, Town of	17.54%	15.10%	0.00%	0.04%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
96741	Richlands, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96751	North Topsail Beach, Town of	15.17%	15.10%	0.00%	0.07%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96801	Orange County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96804	Orange County A.B.C. Board	15.13%	15.10%	0.00%	0.03%	0.00%							
96808	Orange Water and Sewer Authority	15.13%	15.10%	0.00%	0.03%	0.00%							
96811	Chapel Hill, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96821	Carrboro, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96831	Hillsborough, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96901	Pamlico County	17.54%	15.10%	0.00%	0.04%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
96911	Bayboro, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
96912	Oriental, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
96918	Bay River Metro Sewerage District	17.57%	15.10%	0.00%	0.07%	2.40%							
97001	Pasquotank County	17.55%	15.10%	0.00%	0.05%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
97002	Pasquotank-Camden Ambulance Service	15.12%	15.10%	0.00%	0.02%	0.00%							
97004	Pasquotank Co A.B.C. Board	15.14%	15.10%	0.00%	0.04%	0.00%							
97005	East Albemarle Regional Library	15.13%	15.10%	0.00%	0.03%	0.00%							
97008	Albemarle District Jail Commission	17.50%	15.10%	0.00%	0.00%	2.40%							
97011	Elizabeth City	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
97012	Elizabeth City-Pasquotank Co Airport Auth	17.50%	15.10%	0.00%	0.00%	2.40%							
97013	Elizabeth City Pasquotank County TDA	17.37%	15.10%	2.27%	0.00%	0.00%							6/30/2033
97015	Pasquotank-Camden Library	15.17%	15.10%	0.00%	0.07%	0.00%							
97018	Elizabeth City-Pasquotank Co Industrial Development	15.24%	15.10%	0.00%	0.14%	0.00%							
97101	Pender County	17.53%	15.10%	0.00%	0.03%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
97104	Pender County A.B.C. Board	15.17%	15.10%	0.00%	0.07%	0.00%							
97111	Burgaw, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
97121	Topsail Beach, Town of	15.16%	15.10%	0.00%	0.06%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
97131	Surf City, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
97201	Perquimans County	17.53%	15.10%	0.00%	0.03%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
97211	Hertford, Town of	15.15%	15.10%	0.00%	0.05%	0.00%							
97213	Hertford Housing Auth	15.10%	15.10%	0.00%	0.00%	0.00%							
97217	Hertford A.B.C. Board	15.15%	15.10%	0.00%	0.05%	0.00%							
97221	Winfall, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
97301	Person County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
		Total Rate	Base	Accd Liab	Death Ben	SHP	Total Rate	Base	Accd Liab	Death Ben	Court Costs	SHP	Est. Accd Liab Liquidation
97818	Lumberton Airport Comm	15.10%	15.10%	0.00%	0.00%	0.00%							
97821	Fairmont, Town of	15.24%	15.10%	0.00%	0.14%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
97823	Fairmont Housing Authority	15.16%	15.10%	0.00%	0.06%	0.00%							
97831	St Paul's, Town of	15.16%	15.10%	0.00%	0.06%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
97837	St Paul's Brd of Alcoholic CTL	15.10%	15.10%	0.00%	0.00%	0.00%							
97840	Maxton, Town of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
97841	Parkton, Town of	17.15%	15.10%	2.05%	0.00%	0.00%	19.15%	17.10%	2.05%	0.14%	(0.14%)	0.00%	9/30/2035
97847	Maxton A.B.C. Board	15.33%	15.10%	0.00%	0.23%	0.00%							
97851	Pembroke, Town of	15.16%	15.10%	0.00%	0.06%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
97853	Pembroke Housing Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
97861	Rowland, Town of	15.19%	15.10%	0.00%	0.09%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
97871	Red Springs, Town of	15.16%	15.10%	0.00%	0.06%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
97877	Red Springs A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
97901	Rockingham County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
97911	Reidsville, City of	15.16%	15.10%	0.00%	0.06%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
97913	New Reidsville Housing Auth	15.18%	15.10%	0.00%	0.08%	0.00%							
97917	Reidsville A.B.C. Board	15.16%	15.10%	0.00%	0.06%	0.00%							
97921	Mayodan, Town of	17.59%	15.10%	0.00%	0.09%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
97931	Stoneville, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
97941	Madison, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
97947	Madison A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
97948	Madison-Mayodan Recreation Comm	15.10%	15.10%	0.00%	0.00%	0.00%							
97951	Eden, City of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
97957	Eden A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
98001	Rowan County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
98002	Rowan Convention & Visitors Bureau	15.10%	15.10%	0.00%	0.00%	0.00%							
98003	Rowan Co Housing Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
98004	Rowan County A.B.C. Board	15.17%	15.10%	0.00%	0.07%	0.00%							
98008	Rowan Co Soil & Water Conv Dist	15.10%	15.10%	0.00%	0.00%	0.00%							
98011	Salisbury, City of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
98013	Salisbury Housing Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
98021	East Spencer, Town of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
98023	East Spencer Housing Authority	15.13%	15.10%	0.00%	0.03%	0.00%							
98031	Spencer, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
98041	China Grove, Town of	17.53%	15.10%	0.00%	0.03%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
98051	Landis, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
98061	Granite Quarry, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
98071	Rockwell, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
98081	Faith, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
98091	Cleveland, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
98101	Rutherford County	23.04%	15.10%	0.00%	0.05%	7.89%	24.99%	17.10%	0.00%	0.14%	(0.14%)	7.89%	
98102	Broad River Water Authority	15.12%	15.10%	0.00%	0.02%	0.00%							
98103	Rutherford Polk McDowell Dist Brd of Health	23.02%	15.10%	0.00%	0.03%	7.89%							
98107	Forest City A.B.C. Board 168	15.10%	15.10%	0.00%	0.00%	0.00%							
98109	Isothermal Planning and Dev Comm	15.15%	15.10%	0.00%	0.05%	0.00%							
98111	Forest City, Town of	23.03%	15.10%	0.00%	0.04%	7.89%	24.99%	17.10%	0.00%	0.14%	(0.14%)	7.89%	
98113	Forest City Housing Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
98121	Spindale, Town of	17.55%	15.10%	0.00%	0.05%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
98131	Lake Lure, Town of	22.99%	15.10%	0.00%	0.00%	7.89%	24.99%	17.10%	0.00%	0.14%	(0.14%)	7.89%	
98141	Rutherfordton, Town of	17.53%	15.10%	0.00%	0.03%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
98147	Rutherfordton A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
98161	Ellenboro, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
98201	Sampson County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
		Total Rate	Base	Accd Liab	Death Ben	SHP	Total Rate	Base	Accd Liab	Death Ben	Court Costs	SHP	Est. Accd Liab Liquidation
99001	Union County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99011	Monroe, City of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99013	Monroe Housing Authority	15.14%	15.10%	0.00%	0.04%	0.00%							
99014	Indian Trail A.B.C. Board	16.97%	15.10%	1.72%	0.15%	0.00%							6/30/2030
99017	Monroe A.B.C. Board	15.13%	15.10%	0.00%	0.03%	0.00%							
99021	Marshville, Town of	15.12%	15.10%	0.00%	0.02%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99022	Mineral Springs, Town of	19.80%	15.10%	4.70%	0.00%	0.00%							6/30/2033
99031	Wingate, Town of	15.18%	15.10%	0.00%	0.08%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99041	Waxhaw, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99047	Waxhaw A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
99051	Indian Trail, Town of	15.13%	15.10%	0.00%	0.03%	0.00%							
99061	Unionville, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
99071	Weddington, Town of	18.22%	15.10%	3.01%	0.11%	0.00%							6/30/2028
99081	Marvin, Village of	15.10%	15.10%	0.00%	0.00%	0.00%							
99091	Wesley Chapel, Village of	15.10%	15.10%	0.00%	0.00%	0.00%							
99101	Vance County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99104	Vance County A.B.C. Bd	15.10%	15.10%	0.00%	0.00%	0.00%							
99109	Kerr-Tar Regional Council of Govts	17.54%	15.10%	0.00%	0.04%	2.40%							
99110	Kerr Area Transportation Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
99111	Henderson, City of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99201	Wake County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99202	Holly Springs, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99203	Rolesville, Town of	15.16%	15.10%	0.00%	0.06%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99204	Wake County A.B.C. Board	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99206	Morrisville, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99207	Wake County Housing Authority	25.51%	15.10%	10.41%	0.00%	0.00%							6/30/2032
99208	Bayleaf Fire Department	15.10%	15.10%	0.00%	0.00%	0.00%							
99210	Electricities of NC	15.10%	15.10%	0.00%	0.00%	0.00%							
99211	Raleigh, City of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99212	Durham Hwy Fire Protection Assoc	15.10%	15.10%	0.00%	0.00%	0.00%							
99213	Raleigh Housing Authority	15.14%	15.10%	0.00%	0.04%	0.00%							
99218	Raleigh-Durham Airport Authority	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99221	Cary, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99222	Centennial Authority	17.52%	15.10%	0.00%	0.02%	2.40%							
99231	Wendell, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99241	Zebulon, Town of	15.12%	15.10%	0.00%	0.02%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99251	Garner, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99252	Garner Fire Dept	15.12%	15.10%	0.00%	0.02%	0.00%							
99261	Fuquay-Varina, Town of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99271	Apex, Town of	15.12%	15.10%	0.00%	0.02%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99281	Wake Forest, Town of	15.16%	15.10%	0.00%	0.06%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99291	Knightdale, Town of	15.12%	15.10%	0.00%	0.02%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99301	Warren County	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99304	Warren County A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
99311	Norlina, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99321	Warrenton, Town of	21.95%	15.10%	6.85%	0.00%	0.00%	23.95%	17.10%	6.85%	0.14%	(0.14%)	0.00%	6/30/2032
99401	Washington County	23.05%	15.10%	0.00%	0.06%	7.89%	24.99%	17.10%	0.00%	0.14%	(0.14%)	7.89%	
99404	Washington County A.B.C. Board	15.21%	15.10%	0.00%	0.11%	0.00%							
99405	Pettigrew Regional Library	17.57%	15.10%	0.00%	0.07%	2.40%							
99411	Plymouth, Town of	15.18%	15.10%	0.00%	0.08%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99413	Plymouth Housing Authority	15.15%	15.10%	0.00%	0.05%	0.00%							
99421	Roper, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
99431	Creswell, Town of	15.16%	15.10%	0.00%	0.06%	0.00%							

Employer Code	Employer	Non-LEO Employees (LOGG, LOCF, and LOCROD)					LEO Employees (LOCL)						(12)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
		Total Rate	Base	Accd Liab	Death Ben	SHP	Total Rate	Base	Accd Liab	Death Ben	Court Costs	SHP	Est. Accd Liab Liquidation
99501	Watauga County	15.17%	15.10%	0.00%	0.07%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99502	Region D Council of Governments	17.50%	15.10%	0.00%	0.00%	2.40%							
99508	Blowing Rock Tourism Development Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
99509	Watauga County District Tourism Dev Auth	15.10%	15.10%	0.00%	0.00%	0.00%							
99511	Boone, Town of	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99521	Blowing Rock, Town of	23.02%	15.10%	0.00%	0.03%	7.89%	24.99%	17.10%	0.00%	0.14%	(0.14%)	7.89%	
99527	Blowing Rock A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
99531	Seven Devils, Town of	17.50%	15.10%	0.00%	0.00%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
99601	Wayne County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99602	Fork Township Sanitary Dist	15.13%	15.10%	0.00%	0.03%	0.00%							
99603	Eastern Carolina Reg'l Housing Auth	15.10%	15.10%	0.00%	0.00%	0.00%							
99604	Wayne County A.B.C. Board	15.24%	15.10%	0.00%	0.14%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99609	Southern Wayne Sanitary District	15.13%	15.10%	0.00%	0.03%	0.00%							
99610	Eastern Wayne Sanitary Dist	15.17%	15.10%	0.00%	0.07%	0.00%							
99611	Goldsboro, City of	17.55%	15.10%	0.00%	0.05%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
99613	Goldsboro Housing Authority	15.15%	15.10%	0.00%	0.05%	0.00%							
99621	Mount Olive, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99623	Mt Olive Housing Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
99624	Washington Housing Authority	15.10%	15.10%	0.00%	0.00%	0.00%							
99631	Fremont, Town of	17.50%	15.10%	0.00%	0.00%	2.40%	19.50%	17.10%	0.00%	0.14%	(0.14%)	2.40%	
99651	Pikeville, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99661	Walnut Creek, Village of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99701	Wilkes County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99705	Appalachian Regional Library	17.50%	15.10%	0.00%	0.00%	2.40%							
99711	North Wilkesboro, Town of	15.18%	15.10%	0.00%	0.08%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99717	North Wilkesboro A.B.C. Board	15.17%	15.10%	0.00%	0.07%	0.00%							
99721	Wilkesboro, Town of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99727	Wilkesboro A.B.C. Board	15.10%	15.10%	0.00%	0.00%	0.00%							
99801	Wilson County	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99802	Wilson County Tourism Development Auth	15.10%	15.10%	0.00%	0.00%	0.00%							
99804	Wilson County A.B.C. Board	15.16%	15.10%	0.00%	0.06%	0.00%							
99811	Wilson, City of	15.13%	15.10%	0.00%	0.03%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99812	Wilson Economic Dev Council	15.10%	15.10%	0.00%	0.00%	0.00%							
99818	Wilson Cemetery Commission	15.10%	15.10%	0.00%	0.00%	0.00%							
99821	Stantonsburg, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99831	Black Creek, Town of	22.99%	15.10%	0.00%	0.00%	7.89%	24.99%	17.10%	0.00%	0.14%	(0.14%)	7.89%	
99841	Lucama, Town of	15.16%	15.10%	0.00%	0.06%	0.00%							
99851	Elm City, Town of	15.10%	15.10%	0.00%	0.00%	0.00%							
99901	Yadkin County	15.14%	15.10%	0.00%	0.04%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99911	Yadkinville, Town of	15.15%	15.10%	0.00%	0.05%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99921	Jonesville, Town of	15.22%	15.10%	0.00%	0.12%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99931	East Bend, Town of	15.17%	15.10%	0.00%	0.07%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99941	Boonville, Town of	15.10%	15.10%	0.00%	0.00%	0.00%	17.10%	17.10%	0.00%	0.14%	(0.14%)	0.00%	
99991	N C Assoc of Co Commissioners	15.12%	15.10%	0.00%	0.02%	0.00%							
99999	N C League of Municipalities	15.13%	15.10%	0.00%	0.03%	0.00%							