

**NORTH CAROLINA LOCAL GOVERNMENTAL
EMPLOYEES' RETIREMENT SYSTEM
REPORT ON THE ACTUARIAL VALUATION
PREPARED AS OF DECEMBER 31, 2010**

September 30, 2011

Board of Trustees
North Carolina Local Governmental
Employees' Retirement System
325 North Salisbury Street
Raleigh, NC 27603-1385

Members of the Board:

We submit herewith our report on the actuarial valuation of the North Carolina Local Governmental Employees' Retirement System, prepared as of December 31, 2010. The report has been prepared in accordance with North Carolina General Statute 128-28(p).

The current normal contribution rates are 6.88% of payroll for general employees and firemen and 7.35% of payroll for law enforcement officers. This valuation indicates that these current rates, together with the accrued liability contributions, would provide a reserve from undistributed gains with a present value of \$83,557,541, as shown on the valuation balance sheet. The valuation also indicates that the normal contribution rates would decrease to 6.70% of payroll for general employees and firemen and 7.18% of payroll for law enforcement officers. Such a decrease in contribution rates, together with the accrued liability contributions, would provide no reserve from undistributed gains.

The valuation has been prepared in accordance with the parameters of Statement Nos. 25 and 27 of the Governmental Accounting Standards Board. The normal contribution rate component of the annual required contribution (ARC), based on the parameters, is 6.70% of payroll for general employees and firemen and 7.18% for law enforcement officers. Separate accrued liability contributions are also required for each employer, if applicable. Since this system is a cost-sharing multiple employer plan, the rates based on the plan's current funding policy are suitable for use in the financial statements of the employers as the annual required contribution (ARC) under GASB 27.

The system was amended as of July 1, 2011 to remove the requirement that law enforcement officers have one year of creditable service to qualify for disability retirement benefits for injuries incurred in the line of duty. Additionally, the Survivor's Alternate Benefit was extended to firemen and rescue squad workers who have obtained 15 years of service and are killed in the line of duty. The annual required contribution rates reflect these amendments.

Schedule E, which shows the rates of contribution payable by the employers beginning July 1, 2012, has been completed on the basis of the current normal rates.

The plan sponsor selected the assumptions used for the results in this report. We believe that these assumptions are reasonable and comply with the requirements of GASB Nos. 25 and 27. We prepared this report in accordance with the requirements of these standards.

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

The Table of Contents, which immediately follows, outlines the material contained in the report.

Respectfully submitted,



Michael A. Ribble, FSA, EA, MAAA
Director, Consulting Actuary



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**NORTH CAROLINA LOCAL GOVERNMENTAL
EMPLOYEES' RETIREMENT SYSTEM
REPORT ON THE ACTUARIAL VALUATION
PREPARED AS OF DECEMBER 31, 2010**

SECTION I - SUMMARY OF PRINCIPAL RESULTS

1. This report, prepared as of December 31, 2010, presents the results of an overall actuarial valuation of the system. For convenience of reference, the principal results of the valuation and a comparison with the preceding year's results are summarized below.

**TABLE I
SUMMARY OF PRINCIPAL RESULTS**

| VALUATION DATE | 12/31/10 | 12/31/09 |
|---|----------------------|----------------------|
| Active members included in valuation | | |
| Number | 122,585 | 123,398 |
| Reported Compensation | \$ 5,113,742,188 | \$ 5,184,128,025 |
| Valuation Compensation | \$ 5,394,738,946 | \$ 5,467,517,440 |
| Beneficiaries | | |
| Number | 49,204 | 46,557 |
| Annual allowances | \$ 853,376,852 | \$ 795,849,679 |
| Number of employers included in valuation | 890 | 888 |
| Assets | | |
| Actuarial value | \$ 18,570,513,903 | \$ 17,723,253,496 |
| Market value | 17,758,651,398 | 16,137,374,092 |
| Unfunded accrued liability | \$ 75,916,127 | \$ 81,538,254 |
| <u>GASB 25/27 for Fiscal Year Ending</u> | June 30, 2013 | June 30, 2012 |
| Normal contribution component of annual required contribution (ARC) | | |
| General employees and firemen | 6.70% | 6.88% |
| Law enforcement officers | 7.18 | 7.35 |
| Impact of legislative changes | | |
| General employees and firemen | N/A | 0.00% |
| Law enforcement officers | N/A | 0.01 |
| Final ARC of employer | | |
| General employees and firemen | N/A | 6.88% |
| Law enforcement officers | N/A | 7.36 |
| <u>Current Funding Policy</u> | | |
| Employer normal contribution rate | | |
| General employees and firemen | 6.88% | 6.35% |
| Law enforcement officers | 7.35 | 6.82 |
| Preliminary reserve from undistributed gains/(losses) | \$ 83,557,541 | \$ (246,009,998) |
| Preliminary gain as a percentage of future payroll | 0.18% | (0.53%) |

2. The following table shows a reconciliation of the change in the normal contribution component of the annual required contribution computed to be 6.88% for general employees and firemen and 7.35% for law enforcement officers based on the December 31, 2009 valuation and 6.70% for general employees and firemen and 7.18% for law enforcement officers based on the December 31, 2010 valuation.

TABLE II
RECONCILIATION OF CHANGE IN ANNUAL REQUIRED CONTRIBUTION

| | General Employees and Firemen | Law Enforcement Officers |
|--|-------------------------------------|--------------------------------|
| Prior Year's Preliminary ARC (based on 12/31/09 valuation) | 6.88% | 7.35% |
| Impact of Legislative Changes | <u>0.00%</u> | <u>0.01%</u> |
| Prior Year's Final ARC | 6.88% | 7.36% |
| Non-Investment (Gains)/Losses | (0.61)% | (0.61)% |
| Changes Due to Investment (Gains)/Losses | <u>0.43%</u> | <u>0.43%</u> |
| Current Year's Preliminary ARC (based on 12/31/10 valuation) | 6.70% | 7.18% |

3. Tables summarizing the membership of the system as of the valuation date are shown in Section II.
4. The valuation balance sheet showing the assets and liabilities of the retirement system as of the current and previous valuation dates is provided in Section III.
5. An allocation of investments by category is shown in Section IV.
6. Comments on the valuation results are provided in Section V.
7. Comments on the experience during the valuation year are provided in Section VI.
8. The rates of contribution payable by employers are shown in Section VII.
9. Accounting information to be disclosed in the financial statements of the System and the employer is provided in Section VIII.
10. Schedule A of this report presents the development of the actuarial value of assets.
11. Schedule B of this report outlines the full set of actuarial assumptions and methods employed.
12. Schedule C gives a summary of the benefit and contribution provisions of the system.
13. Schedule D provides detailed tabulations of the membership of the system as of the valuation date.
14. Schedule E provides detailed table of rates of contribution payable by participating employers.

These rates reflect the normal cost component of the annual required contribution as determined by the December 31, 2010 valuation. Additionally, the unfunded accrued liability contribution rate is reflected for those employers that have not liquidated this liability as of December 31, 2010.

SECTION II - MEMBERSHIP DATA

Data regarding the membership of the system for use as a basis for the valuation were furnished by the system's office. The following tables summarize the membership of the system as of December 31, 2010 upon which the valuation was based. Detailed tabulations of the data are given in Schedule D.

TABLE III

THE NUMBER AND REPORTED COMPENSATION OF ACTIVE MEMBERS INCLUDED IN THE VALUATION AS OF DECEMBER 31, 2010

| GROUP | NUMBER | AVERAGE AGE | AVERAGE SERVICE | REPORTED COMPENSATION |
|--------------------------|---------------|----------------|--------------------|--------------------------|
| General Employees | 95,930 | 45.44 | 9.83 | \$ 3,885,397,330 |
| Firemen | 6,696 | 38.08 | 11.29 | 307,705,835 |
| Law Enforcement Officers | <u>19,959</u> | <u>38.69</u> | <u>10.50</u> | <u>920,639,023</u> |
| Total | 122,585 | 43.94 | 10.02 | \$ 5,113,742,188 |

TABLE IV

THE NUMBER AND ACCUMULATED CONTRIBUTIONS OF TERMINATED VESTED MEMBERS INCLUDED IN THE VALUATION AS OF DECEMBER 31, 2010

| GROUP | NUMBER | AVERAGE AGE | AVERAGE SERVICE | ACCUMULATED CONTRIBUTIONS |
|--------------------------|--------------|----------------|--------------------|------------------------------|
| General Employees | 36,305 | 43.83 | 4.10 | \$ 387,593,635 |
| Firemen | 403 | 34.57 | 4.52 | 4,532,009 |
| Law Enforcement Officers | <u>4,369</u> | <u>38.75</u> | <u>5.33</u> | <u>61,735,892</u> |
| Total | 41,077 | 43.19 | 4.23 | \$ 453,861,536 |

TABLE V

THE NUMBER AND ANNUAL RETIREMENT ALLOWANCES OF BENEFICIARIES AND SURVIVORS INCLUDED IN THE VALUATION AS OF DECEMBER 31, 2010

| GROUP | NUMBER | AVERAGE AGE | ANNUAL RETIREMENT ALLOWANCES |
|---|---------------|--------------------|-------------------------------------|
| <u>Beneficiaries Receiving Service Retirement Allowances</u> | | | |
| General Employees | 28,818 | 69.72 | \$ 477,522,360 |
| Firemen | 1,525 | 66.60 | 42,897,849 |
| Law Enforcement Officers | <u>5,497</u> | <u>64.78</u> | <u>134,854,795</u> |
| Total | 35,840 | 68.83 | \$ 655,275,004 |
| <u>Beneficiaries Receiving Disability Retirement Allowances</u> | | | |
| General Employees | 5,825 | 60.98 | \$ 89,522,392 |
| Firemen | 987 | 60.30 | 27,329,290 |
| Law Enforcement Officers | <u>1,268</u> | <u>55.32</u> | <u>24,778,239</u> |
| Total | 8,080 | 60.01 | \$ 141,629,921 |
| <u>Benefits to Survivors of Deceased Beneficiaries</u> | | | |
| General Employees | 3,931 | 71.42 | \$ 38,264,577 |
| Firemen | 448 | 76.16 | 6,004,720 |
| Law Enforcement Officers | <u>905</u> | <u>69.85</u> | <u>12,202,630</u> |
| Total | 5,284 | 71.55 | \$ 56,471,927 |
| Grand Total | 49,204 | 67.67 | \$ 853,376,852 |

SECTION III - VALUATION BALANCE SHEET

The following valuation balance sheet shows the assets and liabilities of the retirement system as of the current valuation date of December 31, 2010 and, for comparison purposes, as of the prior valuation date of December 31, 2009. The items shown in the balance sheet, other than the current assets, are present values actuarially determined as of the relevant valuation date. The development of the actuarial value of assets is presented in Schedule A.

TABLE VI
VALUATION BALANCE SHEET
SHOWING THE ASSETS AND LIABILITIES OF THE
NORTH CAROLINA LOCAL GOVERNMENTAL EMPLOYEES' RETIREMENT SYSTEM

| | DECEMBER 31, 2010 | DECEMBER 31, 2009 |
|---|--------------------------|--------------------------|
| ASSETS | | |
| Current actuarial value of assets: | | |
| Annuity Savings Fund | \$ 3,850,421,168 | \$ 3,648,588,129 |
| Pension Accumulation Fund | <u>14,720,092,735</u> | <u>14,074,665,367</u> |
| Total current assets | \$ 18,570,513,903 | \$ 17,723,253,496 |
| Future member contributions to Annuity Savings Fund | \$ 2,729,749,724 | \$ 2,775,074,506 |
| Prospective contributions to Pension Accumulation Fund: | | |
| Normal contributions | \$ 3,016,121,418 | \$ 3,150,965,492 |
| Unfunded accrued liability contributions | 75,916,127 | 81,538,254 |
| Undistributed gain contributions | <u>83,557,541</u> | <u>(246,009,998)</u> |
| Total prospective contributions | \$ 3,175,595,086 | \$ 2,986,493,748 |
| Total Assets | <u>\$ 24,475,858,713</u> | <u>\$ 23,484,821,750</u> |
| LIABILITIES | | |
| Annuity Savings Fund: | | |
| Past member contributions | \$ 3,850,421,168 | \$ 3,648,588,129 |
| Future member contributions | <u>2,729,749,724</u> | <u>2,775,074,506</u> |
| Total contributions to Annuity Savings Fund | \$ 6,580,170,892 | \$ 6,423,662,635 |
| Pension Accumulation Fund: | | |
| Benefits currently in payment | \$ 8,010,025,590 | \$ 7,471,675,919 |
| Benefits to be paid to current active members | 9,802,104,690 | 9,835,493,194 |
| Reserve for increases in retirement allowances effective July 1, 2011 (July 1, 2010 for December 31, 2009 figure) | 0 | 0 |
| Reserve from undistributed gains/(losses) | <u>83,557,541</u> | <u>(246,009,998)</u> |
| Total benefits payable from Pension Accumulation Fund | \$ 17,895,687,821 | \$ 17,061,159,115 |
| Total Liabilities | <u>\$ 24,475,858,713</u> | <u>\$ 23,484,821,750</u> |

The valuation balance sheet gives the following information with respect to the funds of the system as of December 31, 2010.

Annuity Savings Fund

The Annuity Savings Fund is the fund to which contributions made by members together with interest are credited thereon. When a member retires, the amount of his accumulated contributions is transferred from the Annuity Savings Fund to the Pension Accumulation Fund. The assets credited to the Annuity Savings Fund on December 31, 2010, which represent the accumulated contributions of members to that date, amounted to \$3,850,421,168. The balance sheet also shows that the future contributions by members have a present value of \$2,729,749,724. The present value of both past and future contributions of members is therefore equal to \$6,580,170,892. The liabilities of this fund are also shown to be equal to \$6,580,170,892.

Pension Accumulation Fund

The Pension Accumulation Fund is the fund to which the contributions made by employers are credited and from which are paid all benefits on account of beneficiaries and their survivors.

The current market related actuarial value of assets creditable to the Pension Accumulation Fund on December 31, 2010 amounted to \$14,720,092,735. The liabilities on account of active members amounted to \$9,802,104,690. In addition, the balance sheet indicates liabilities of \$8,010,025,590 on account of all benefits payable to beneficiaries and survivors as of December 31, 2010. Based on the contribution rates for the fiscal year ending June 30, 2012, the balance sheet also shows a reserve for undistributed gains/(losses) of \$83,557,541. The total liabilities of the Pension Accumulation Fund, therefore, amounted to \$17,895,687,821. The difference between these liabilities and the current assets credited to this Fund is \$3,175,595,086 which represents the present value of future contributions to be made by the employers. Of this amount, \$3,016,121,418 represents the present value of prospective normal contributions by the employers, \$75,916,127 represents the present value of prospective accrued liability contributions by employers, and the balance of \$83,557,541 represents the present value of prospective contributions from undistributed actuarial gains/(losses).

SECTION IV – ASSET ALLOCATION

The following table shows an allocation of investments by category for the Annuity Savings Fund and Pension Accumulation Fund as of December 31, 2010.

TABLE VII

**ALLOCATION OF INVESTMENTS BY CATEGORY
FOR THE ANNUITY SAVINGS FUND AND
PENSION ACCUMULATION FUND AS OF DECEMBER 31, 2010**

| | |
|----------------------|-------------|
| Cash and Receivables | 0.5% |
| Fixed Income (LTIF) | 35.3 |
| Public Equity | 51.2 |
| Other* | <u>13.0</u> |
| Total | 100.0% |

* Real Estate, Alternatives, Inflation and Credit.

SECTION V - COMMENTS ON VALUATION

The retirement act provides that the contributions of employers shall consist of a normal contribution and an accrued liability contribution.

The accrued liability contribution rate is to be set for each employer on the basis of the prior service credits allowable to the employees thereof, and is determined on the basis of separate initial valuations for each employer. In accordance with these provisions of the retirement act, separate valuations were made for each employer and the results were submitted to the Director for transmittal to the respective employers.

The system was amended as of July 1, 2011 to remove the requirement that law enforcement officers have one year of creditable service to qualify for disability retirement benefits for injuries incurred in the line of duty. Additionally, the Survivor's Alternate Benefit was extended to firemen and rescue squad workers who have obtained 15 years of service and are killed in the line of duty. The annual required contribution rates reflect these amendments.

The valuation indicates that if the normal contribution rates payable by participating employers continue at 6.88% of payroll for general employees and firemen and 7.35% of payroll for law enforcement officers in accordance with the current funding policy, there is an undistributed gain of \$83,557,541, which is equivalent to 0.18% of future payroll.

SECTION VI - COMMENTS ON EXPERIENCE AND GAINS

The valuation indicated that based on the normal contribution rates under current funding policy, there is a reserve from undistributed gains/(losses) with a present value of \$83,557,541, or 0.18% of payroll. Each 1.0% increase in retirement allowances as of July 1, 2012 to beneficiaries on the retirement roll on July 1, 2011 and a prorated portion of each 1.0% increase as of July 1, 2012 for beneficiaries who retired after July 1, 2011 but before June 30, 2012 would have a present value of \$83,658,980, which is equivalent to 0.19% of future payroll. The cost of each 0.01% increase in the defined benefit formula with a corresponding increase in retirement allowances to all current benefit recipients is 0.29% of future payroll.

Should no post-retirement increase in allowances be granted and no other benefit enhancements be enacted by the General Assembly, the normal rates paid by the employers could be decreased by 0.18% from 6.88% to 6.70% of compensation for general employees and firemen and decreased by 0.17% from 7.35% to 7.18% of compensation for law enforcement officers to maintain the actuarial soundness of the System.

SECTION VII - RATES OF PAYMENT TO PENSION ACCUMULATION FUND

Schedule E shows the total contribution rates payable by participating employers effective July 1, 2012 and any Unfunded Actuarial Accrued Liability as of December 31, 2010. Separate normal rates are payable on behalf of general employees and law enforcement officers. The same accrued liability rates apply to both groups of employees.

SECTION VIII - ACCOUNTING INFORMATION

1. Statement Nos. 25 and 27 of the Governmental Accounting Standards Board (GASB) set forth certain items of information to be disclosed in the financial statements of the System and the employer. One such item is a distribution of the number of employees by type of membership, as follows:

**NUMBER OF ACTIVE AND RETIRED PARTICIPANTS
AS OF DECEMBER 31, 2010**

| GROUP | NUMBER |
|---|----------------|
| Retired participants and beneficiaries currently receiving benefits | 49,204 |
| Terminated participants and beneficiaries entitled to benefits but not yet receiving benefits | 41,077 |
| Active participants | <u>122,585</u> |
| Total | 212,866 |

2. Another such item is the schedule of funding progress as shown below.

SCHEDULE OF FUNDING PROGRESS

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) Frozen Entry Age (b) | Unfunded AAL (UAAL) (b - a) | Funded Ratio (a / b) | Covered Payroll (c) | UAAL as a Percentage of Covered Payroll ((b - a) / c) |
|--------------------------------|--|---|--------------------------------------|----------------------------|---------------------------|--|
| 12/31/05 | \$14,395,849,481 | \$14,480,208,488 | \$84,359,007 | 99.4% | \$4,241,334,088 | 1.99% |
| 12/31/06 | 15,564,788,942 | 15,643,377,237 | 78,588,295 | 99.5 | 4,468,393,579 | 1.76 |
| 12/31/07 | 16,791,983,696 | 16,868,147,432 | 76,163,736 | 99.5 | 4,750,682,399 | 1.60 |
| 12/31/08 | 17,100,738,902 | 17,173,974,787 | 73,235,885 | 99.6 | 4,974,741,579 | 1.47 |
| 12/31/09 | 17,723,253,496 | 17,804,791,750 | 81,538,254 | 99.5 | 5,184,128,025 | 1.57 |
| 12/31/10 | 18,570,513,903 | 18,646,430,030 | 75,916,127 | 99.6 | 5,113,742,188 | 1.48 |

3. The normal contribution rate component of the annual required contribution (ARC) as a percentage of payroll, determined in accordance with the parameters of GASB 25/27, is shown below.

**2012/2013 FISCAL YEAR
ANNUAL REQUIRED CONTRIBUTION (ARC)
BASED ON THE VALUATION AS OF DECEMBER 31, 2010**

| ANNUAL REQUIRED CONTRIBUTION (ARC) | General Employees & Firemen | Law Enforcement Officers |
|---------------------------------------|-----------------------------------|-----------------------------|
| Normal Cost | 6.70% | 7.18% |
| Accrued Liability | Varies | Varies |
| Total | Varies | Varies |

Since the Local Governmental Employees' Retirement System is a cost-sharing multiple employer plan, the rates shown in Schedule E of the actuarial valuation report, based on the plan's funding policy, are suitable for use in the financial statements of the employers as the annual required contribution (ARC) under GASB Statement No. 27 even though they differ from the ARC shown above.

4. Additional information as of December 31, 2010 follows.

| | |
|---|---|
| Valuation date | 12/31/10 |
| Actuarial cost method | Frozen entry age |
| Amortization method | Level percent closed |
| Remaining amortization period | Varies |
| Asset valuation method | 20% of market value plus 80% of expected actuarial value (not greater than 120% of market value and not less than 80% of market value) |
| Actuarial assumptions: | |
| Investment rate of return* | 7.25% |
| Projected salary increases** | 4.25% – 8.55% |
| * Includes inflation of | 3.00% |
| ** Includes inflation and productivity of | 3.50% |
| Cost-of-living adjustments | N/A |

SCHEDULE A**DEVELOPMENT OF ACTUARIAL VALUE OF ASSETS
FOR THE YEAR ENDING DECEMBER 31, 2010**

| | | |
|-----|---|-------------------|
| 1. | Actuarial Value of Assets as of December 31, 2009 | \$ 17,723,253,496 |
| 2. | 2010 Net Cash Flow | |
| | a. Contributions | 654,522,145 |
| | b. Disbursements | 881,021,393 |
| | c. Net Cash Flow: (a) - (b) | (226,499,248) |
| 3. | Expected Investment Return: [(1) x .0725] + [(2)c x .03625] | 1,276,725,281 |
| 4. | Expected Actuarial Value of Assets as of December 31, 2010: (1) + (2)c + (3) | 18,773,479,529 |
| 5. | Market Value of Assets as of December 31, 2010 | 17,758,651,398 |
| 6. | Excess of Market Value over Expected Actuarial Value of Assets: (5) - (4) | (1,014,828,131) |
| 7. | 20% Adjustment towards Market Value: (6) x .20 | (202,965,626) |
| 8. | Preliminary Actuarial Value of Assets as of December 31, 2010: (4) + (7) | 18,570,513,903 |
| 9. | Final Actuarial Value of Assets as of December 31, 2010: [(8) not less than 80% of (5) and not greater than 120% of (5)] | 18,570,513,903 |
| 10. | Rate of investment return on actuarial value | 6.10% |
| 11. | Rate of investment return on market value | 11.53% |

SCHEDULE B**STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS**

Assumptions are based on the experience investigation prepared as of December 31, 2009 and adopted by the Board of Trustees on October 21, 2010.

INTEREST RATE: 7.25% per annum, compounded annually.

INFLATION: Both general and wage inflation are assumed to be 3.00% per annum.

PRODUCTIVITY INCREASE: 0.50% per annum.

SEPARATIONS FROM ACTIVE SERVICE: Representative values of the assumed rates of separation from active service are as follows:

ANNUAL RATES OF WITHDRAWAL

| <u>Service</u> | <u>General Employees</u> | | <u>Firefighters</u> | | <u>Law Enforcement Officers</u> | |
|----------------|--------------------------|---------------|---------------------|---------------|---------------------------------|---------------|
| | <u>Male</u> | <u>Female</u> | <u>Male</u> | <u>Female</u> | <u>Male</u> | <u>Female</u> |
| | 0 | .3000 | .3000 | .1000 | .1000 | .1500 |
| 1 | .1725 | .2000 | .0500 | .0500 | .1000 | .1000 |
| 2 | .1450 | .1600 | .0500 | .0500 | .0900 | .0900 |
| 3 | .1200 | .1300 | .0500 | .0500 | .0750 | .0750 |
| 4 | .1000 | .1250 | .0400 | .0400 | .0750 | .0750 |

GENERAL EMPLOYEES**Annual Rates of**

| <u>Age</u> | <u>Withdrawal and Vesting*</u> | | <u>Base Mortality**</u> | | <u>Disability</u> | |
|------------|--------------------------------|---------------|-------------------------|---------------|-------------------|---------------|
| | <u>Male</u> | <u>Female</u> | <u>Male</u> | <u>Female</u> | <u>Male</u> | <u>Female</u> |
| | 25 | .0600 | .0800 | .0004 | .0002 | .0004 |
| 30 | .0600 | .0700 | .0006 | .0003 | .0010 | .0009 |
| 35 | .0600 | .0700 | .0009 | .0005 | .0025 | .0015 |
| 40 | .0400 | .0500 | .0012 | .0007 | .0045 | .0030 |
| 45 | .0400 | .0400 | .0017 | .0011 | .0055 | .0040 |
| 50 | .0400 | .0400 | .0024 | .0017 | .0080 | .0048 |
| 55 | .0400 | .0400 | .0036 | .0025 | .0100 | .0065 |
| 60 | .0400 | .0400 | .0059 | .0039 | .0100 | .0085 |
| 65 | | | .0086 | .0058 | | |
| 69 | | | .0109 | .0073 | | |

* These rates apply only after five years of membership in the system.

** Base mortality rates as of December 31, 2003.

FIREFIGHTERS

Annual Rates of

| Age | Withdrawal and Vesting* | | Base Mortality** | | Disability | |
|-----|----------------------------|--------|------------------|--------|------------|--------|
| | Male | Female | Male | Female | Male | Female |
| 25 | .0150 | .0150 | .0004 | .0002 | .0016 | .0016 |
| 30 | .0150 | .0150 | .0006 | .0004 | .0030 | .0030 |
| 35 | .0200 | .0200 | .0009 | .0006 | .0050 | .0050 |
| 40 | .0150 | .0150 | .0012 | .0009 | .0068 | .0068 |
| 45 | .0150 | .0150 | .0017 | .0013 | .0083 | .0083 |
| 50 | .0150 | .0150 | .0024 | .0020 | .0120 | .0120 |
| 55 | .0150 | .0150 | .0036 | .0030 | .0150 | .0150 |
| 60 | .0150 | .0150 | .0059 | .0047 | .0200 | .0200 |
| 65 | | | .0086 | .0066 | | |
| 69 | | | .0109 | .0083 | | |

* These rates apply only after five years of membership in the system.

** Base mortality rates as of December 31, 2003.

LAW ENFORCEMENT OFFICERS

Annual Rates of

| Age | Withdrawal and Vesting* | | Base Mortality** | | Disability | |
|-----|----------------------------|--------|------------------|--------|------------|--------|
| | Male | Female | Male | Female | Male | Female |
| 25 | .0450 | .0450 | .0004 | .0002 | .0012 | .0025 |
| 30 | .0450 | .0450 | .0006 | .0004 | .0016 | .0032 |
| 35 | .0450 | .0450 | .0009 | .0006 | .0040 | .0045 |
| 40 | .0350 | .0350 | .0012 | .0009 | .0060 | .0059 |
| 45 | .0350 | .0350 | .0017 | .0013 | .0080 | .0080 |
| 50 | .0350 | .0350 | .0024 | .0020 | .0080 | .0080 |
| 55 | .0350 | .0350 | .0036 | .0030 | | |
| 60 | .0350 | .0350 | .0059 | .0047 | | |
| 65 | | | .0086 | .0066 | | |
| 69 | | | .0109 | .0083 | | |

* These rates apply only after five years of membership in the system.

** Base mortality rates as of December 31, 2003.

RETIREMENTS: Representative values of the assumed rates of retirement from active service are as follows:

GENERAL EMPLOYEES - MALES

| Age | Service | | | | | | |
|-----|---------|--------|--------|--------|--------|--------|--------|
| | 5 | 10 | 15 | 20 | 25 | 30 | 35 |
| 50 | | | | 0.0500 | 0.0700 | 0.3000 | 0.3000 |
| 55 | | | | 0.0400 | 0.1000 | 0.2500 | 0.1750 |
| 60 | 0.0800 | 0.0800 | 0.0800 | 0.0800 | 0.2750 | 0.4000 | 0.2500 |
| 65 | 0.4000 | 0.4000 | 0.4000 | 0.4000 | 0.4000 | 0.4000 | 0.4000 |
| 70 | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 |
| 75 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |

GENERAL EMPLOYEES - FEMALES

| Age | Service | | | | | | |
|-----|---------|--------|--------|--------|--------|--------|--------|
| | 5 | 10 | 15 | 20 | 25 | 30 | 35 |
| 50 | | | | 0.0700 | 0.0500 | 0.2500 | 0.2500 |
| 55 | | | | 0.0500 | 0.1000 | 0.3250 | 0.1750 |
| 60 | 0.0900 | 0.0900 | 0.0900 | 0.0900 | 0.3000 | 0.4000 | 0.2750 |
| 65 | 0.3500 | 0.3500 | 0.3500 | 0.3500 | 0.3500 | 0.3500 | 0.3500 |
| 70 | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 | 0.2500 |
| 75 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |

FIREFIGHTERS

| Age | Service | | | | | | |
|-----|---------|--------|--------|--------|--------|--------|--------|
| | 5 | 10 | 15 | 20 | 25 | 30 | 35 |
| 50 | | | | 0.0250 | 0.0500 | 0.2750 | 0.2750 |
| 55 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0800 | 0.5000 | 0.2750 |
| 60 | 0.0200 | 0.0200 | 0.0200 | 0.0200 | 0.5000 | 0.5000 | 0.5000 |
| 65 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 |
| 70 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 | 0.5000 |
| 75 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |

LAW ENFORCEMENT OFFICERS

| Age | Service | | | | | | |
|-----|---------|--------|--------|--------|--------|--------|--------|
| | 5 | 10 | 15 | 20 | 25 | 30 | 35 |
| 50 | | | 0.0400 | 0.0400 | 0.0400 | 0.4000 | 0.4000 |
| 55 | 0.3000 | 0.3000 | 0.3000 | 0.3000 | 0.3000 | 0.6500 | 0.4000 |
| 60 | 0.2000 | 0.2000 | 0.2000 | 0.2000 | 0.2000 | 0.6500 | 0.3000 |
| 65 | 0.3000 | 0.3000 | 0.3000 | 0.3000 | 0.3000 | 0.3000 | 0.3000 |
| 70 | 0.3000 | 0.3000 | 0.3000 | 0.3000 | 0.3000 | 0.3000 | 0.3000 |
| 75 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 | 1.0000 |

SALARY INCREASES: Representative values of the assumed annual rates of salary increases are as follows:

Annual Rate of Salary Increase

| Service | General Employees | Firefighters | Law Enforcement Officers |
|---------|-------------------|--------------|--------------------------|
| 0 | 7.75% | 8.55% | 7.85% |
| 5 | 6.50 | 7.55 | 7.10 |
| 10 | 5.45 | 6.60 | 6.35 |
| 15 | 5.20 | 5.85 | 5.65 |
| 20 | 5.00 | 5.20 | 5.22 |
| 25 | 5.00 | 5.00 | 5.10 |
| 30 | 5.00 | 5.00 | 5.10 |
| 35 | 5.00 | 5.00 | 5.10 |
| 40 | 4.50 | 4.50 | 4.60 |
| 45 | 4.25 | 4.25 | 4.25 |
| 50 | 4.25 | 4.25 | 4.25 |

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

Annual Rate of Death after Retirement (Healthy Retirees)

| <u>Age</u> | <u>General Employees</u> | | <u>Firefighters</u> | | <u>Law Enforcement Officers</u> | |
|------------|--------------------------|---------------|---------------------|---------------|---------------------------------|---------------|
| | <u>Male</u> | <u>Female</u> | <u>Male</u> | <u>Female</u> | <u>Male</u> | <u>Female</u> |
| 55 | .0064 | .0035 | .0064 | .0044 | .0064 | .0044 |
| 60 | .0099 | .0062 | .0099 | .0077 | .0099 | .0077 |
| 65 | .0165 | .0104 | .0165 | .0125 | .0165 | .0125 |
| 70 | .0273 | .0167 | .0273 | .0207 | .0273 | .0207 |
| 75 | .0469 | .0281 | .0469 | .0341 | .0469 | .0341 |
| 80 | .0805 | .0459 | .0805 | .0563 | .0805 | .0563 |

Annual Rate of Death after Retirement
(Beneficiaries of Deceased Members and Disabled Retirees)

| <u>Age</u> | <u>Male</u> | <u>Female</u> | <u>Male Disabled Retirees</u> | <u>Female Disabled Retirees</u> |
|------------|--|--|-------------------------------|---------------------------------|
| | <u>Beneficiaries of Deceased Members</u> | <u>Beneficiaries of Deceased Members</u> | | |
| 55 | .0061 | .0044 | .0277 | .0176 |
| 60 | .0090 | .0077 | .0342 | .0229 |
| 65 | .0149 | .0125 | .0407 | .0296 |
| 70 | .0246 | .0207 | .0483 | .0401 |
| 75 | .0422 | .0341 | .0596 | .0558 |
| 80 | .0720 | .0563 | .0775 | .0771 |

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

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

DEATHS AFTER RETIREMENT (NON-DISABLED): According to the RP-2000 Mortality tables for retirees. These tables are set forward two years for male general employees, all firemen and all law enforcement officers and unadjusted for female general employees. These tables are also set forward one year for male beneficiaries of deceased members and set forward two years for female beneficiaries of deceased members. The base retiree RP-2000 tables have no rates prior to age 50. The active employee rates of RP-2000 are used for ages less than 50 prior to any adjustments for setbacks.

DEATH AFTER DISABILITY: According to the RP-2000 Mortality tables for disabled annuitants set back six years for males and set forward one year for females.

DEATHS PRIOR TO RETIREMENT: According to the RP-2000 Mortality tables for active employees. These tables are set forward two years for male general employees, all firemen and all law enforcement officers and unadjusted for female general employees. The base RP-2000 tables for active employees have no rates after age 70. A blend of active rates and retired rates are used from ages 70 to 80 prior to any set back and adjustments.

LINE-OF-DUTY DEATHS: 50% of deaths prior to retirement for firemen, rescue squad workers and law enforcement officers are assumed to occur in the line-of-duty.

MORTALITY PROJECTION (NON-DISABLED): All mortality rates are projected from December 31, 2003 using Scale AA.

TIMING OF ASSUMPTIONS: All withdrawals, deaths, disabilities, retirements and salary increases are assumed to occur July 1 of each year.

LEAVE CONVERSIONS:

| | General | | Firemen | | Law Enforcement | |
|--|---------|---------|---------|---------|-----------------|---------|
| | Males | Females | Males | Females | Males | Females |
| Increase in AFC | 2.00% | 2.00% | 1.00% | 1.00% | 1.50% | 1.50% |
| Increase in Creditable Service (years) | | | | | | |
| Credited | 0.90 | 0.65 | 1.25 | 1.25 | 1.25 | 1.25 |
| Eligibility | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

LIABILITY FOR INACTIVE MEMBERS: The data provided for inactive members does not contain all the elements to calculate the member's deferred benefit. The liability for these members is estimated to be 200% of the member's accumulated contributions. The actuary is collecting data so that future members' deferred benefits can be estimated.

ADMINISTRATIVE EXPENSES: 0.20% of payroll for general employees and firemen.

MARRIAGE ASSUMPTION: 100% married with the husband four years older than his wife.

REPORTED COMPENSATION: Calendar year compensation as furnished by the system's office.

VALUATION COMPENSATION: Reported compensation adjusted to reflect the assumed rate of pay as of the valuation date.

VALUATION METHOD: Projected benefit method with aggregate level normal cost and frozen accrued liability. Gains and losses are reflected in normal cost.

ASSET VALUATION METHOD: Actuarial value, as developed in Schedule A. The actuarial value of assets recognizes a portion of the difference between the market value of assets, as developed in Schedule A and the expected actuarial value of assets, based on the assumed valuation rate of return. The amount recognized each year is 20% of the difference between market value and expected actuarial value. The actuarial value of assets is not allowed to be greater than 120% of the market value of assets or less than 80% of the market value of assets.

SCHEDULE C**SUMMARY OF MAIN BENEFIT AND CONTRIBUTION PROVISIONS**

The following summary presents the main benefit and contribution provisions of the system, as interpreted in preparing the actuarial valuation. Items in parentheses in the text are the provisions applicable only to law enforcement officers. As used in the summary, "average final compensation" means the average annual compensation of a member during the four consecutive calendar years of creditable service producing the highest such average. "Membership service" means service represented by regular contributions. "Prior service" means service prior to the date of participation of the employer for which credit is allowed. "Creditable service" means the sum of prior service plus membership service. "Creditable service" may also include certain special purchased service.

BENEFITS**Unreduced Retirement Allowance**

Condition for Allowance

An unreduced retirement allowance is payable to any member who retires from service after he has attained age 65 (55), or after age 60 and completion of 25 years of creditable service, or after completion of 30 years of creditable service.

Amount of Allowance

1.85% of his average final compensation multiplied by the number of years of his creditable service.

Reduced Retirement Allowance

Condition for Allowance

A reduced retirement allowance is payable to any member who retires from service after he has attained age 60 and completed 5 years of creditable service (or in the case of a law enforcement officer or fireman, after he has attained age 55 and five years of creditable service), but prior to becoming eligible for the unreduced retirement allowance.

Amount of Allowance

The member's reduced retirement allowance is equal to 1.85% of his average final compensation multiplied by the number of years of his creditable service at his date of retirement reduced by 1/4 of 1% for each month by which the member's age at retirement is less than age 65 (55).

If a fireman has not attained age 60 nor completed 30 or more years of service at the line of retirement, his allowance is the actuarial equivalent of the allowance payable at age 60.

Disability Retirement Allowance

Condition for Allowance

A disability retirement allowance may be granted to a member who becomes totally and permanently incapacitated for duty before becoming eligible for an unreduced retirement allowance, and who had five or more years of creditable service. A law enforcement officer who becomes totally and permanently disabled as the natural and proximate result of an accident occurring in the actual performance of duty may also be retired on a disability retirement allowance.

Amount of Allowance

On retirement for disability a member receives a service retirement allowance if he has attained age 65 (55) or attained age 60 and completed 25 years of creditable service or completed 30 years of creditable service; otherwise the allowance is equal to the retirement allowance calculated on the basis of his average final compensation at time of disability retirement and service projected to the earliest age at which he would have qualified for an unreduced retirement allowance except that any member who had five years of creditable service on or before July 1, 1982 shall have his service projected to age 65.

Deferred and Early Retirement Allowance

Deferred Allowance

Any member who separates from service prior to becoming eligible for an unreduced or reduced retirement allowance after completing five or more years of creditable service and who leaves his total accumulated contributions in the system may receive a deferred retirement allowance, beginning at age 60 (50 or 55), computed in the same way as a reduced retirement allowance on the basis of his creditable service and compensation to the date of separation.

Early Allowance

If such a member other than a law enforcement officer has completed 20 or more years of creditable service, upon his attainment of age 50, he may elect to convert the deferred allowance into an allowance commencing immediately which is reduced by the lesser of:

- i) $\frac{5}{12}$ of 1% for each month by which his age is less than 60, plus $\frac{1}{4}$ of 1% for each month by which his age is less than 65.
- ii) 5% times the difference between 30 years and his creditable service at retirement.

Return of Contributions

Upon the withdrawal of a member without a retirement allowance and upon his request, his accumulated contributions are returned to him, together with accumulated regular interest thereon if he has at least five years of membership service.

Upon the death of a member before retirement, his accumulated contributions, together with the full accumulated regular interest thereon, are paid to his estate or to person(s) designated by the member provided no survivor's alternate benefit is payable.

The current interest rate on member contributions is 4%.

Survivor's Alternate Benefit

Upon the death of a member in service who has attained age 60 (55) and completed five years of creditable service, or completed 20 years of creditable service (or attained age 50 and completed 15 years of creditable service), his designated beneficiary may elect to receive a benefit equal to that which would have been payable under the provisions of Option 2 had the member retired on the first day of the month following his death and elected such option, in lieu of the member's accumulated contributions, provided the member had not instructed the board of trustees in writing that he did not wish the alternate benefit to apply.

Upon the death of a beneficiary, a benefit may be provided by the Retiree's Contributory Death Benefit Plan.

Death After Retirement

Upon the death of a beneficiary who did not retire under an effective election of Option 2 or Option 3, an amount equal to the excess, if any, of his accumulated contributions at retirement over the retirement allowance payments received is paid to a designated person or to the beneficiary's estate.

Upon the death of the survivor of a beneficiary who retired under an effective election of Option 2 or Option 3, an amount equal to the excess, if any, of the beneficiary's accumulated contributions at retirement over the total retirement allowance payments received is paid to such other person designated by the beneficiary or to the beneficiary's estate.

Other Death Benefits

Upon the death of a member in service, other benefits may be provided by the Death Benefit Plan or Separate Insurance Benefit Plan for Law Enforcement Officers.

Optional Arrangements at Retirement

In lieu of the full retirement allowance any member may, until the first payment of his allowance becomes normally due, elect to receive a reduced retirement allowance equal in value to the full allowance with the provision that:

Option 1 - A member retiring prior to July 1, 1993, may elect that at his death within 10 years from his retirement date, an amount equal to his accumulated contributions at retirement, less 1/120 for each month he has received a retirement allowance, is paid to his estate, or to person(s) designated by the member, or

Option 2 - At the death of the member his allowance shall be continued throughout the life of such other person as the member shall have designated at the time of his retirement, or

Option 3 - At the death of the member one-half of his allowance shall be continued throughout the life of such other person as the member shall have designated at the time of his retirement.

Option 4 - A member may elect to receive a retirement allowance in such amount that, together with his Social Security benefit, he will receive approximately the same income per annum before and after the earliest age at which he becomes eligible to receive the Social Security benefit.

Option 5 - A member retiring prior to July 1, 1993 may elect to receive a reduced retirement allowance under the provisions of Option 2 or Option 3 in conjunction with the provisions of Option 1.

Option 6 - The member may elect Option 2 or 3 with the added provision that should the designated beneficiary predecease the member, the allowance which would have been payable to the member had he not elected the option will be payable thereafter.

**Post-Retirement Increases
in Allowance**

Future increases in allowances may be granted by the Board of Trustees or the State in accordance with G.S. 128-27(k).

Service Reciprocity

For the purpose of determining eligibility for a deferred, reduced or unreduced service retirement allowance, the membership and creditable service of a member shall include such prior service earned as a member of the Teachers' and State Employees' Retirement System (TSERS), the Consolidated Judicial Retirement System (CJRS), or the Legislative Retirement System (LRS). In addition, if the member's accumulated contributions and reserves are transferred from the prior System to this System, the creditable service earned as a member of the prior System may be included for purposes of determining the amount of benefits payable under this System.

Military Service

For periods of active duty in the United States military may be counted as creditable service if the member was an employee upon entering the military and returned to employment within two years of discharge or for a period of 10 additional years.

Service Purchases

Additional creditable service may include service that the member purchased to restore a period of service for which the member (1) received a refund of contributions, (2) had a leave of absence for educational purposes, extended illness or parental or maternity reasons, (3) had full-time temporary or part-time local or State government employment, (4) was in a probationary or waiting period with a unit of the LGERS, (5) had a leave of absence under Workers' Compensation, (6) performed service with a unit of local government not covered by LGERS, (7) performed service with the federal government not covered by any other retirement system, (8) performed service with a public community service entity funded entirely with federal funds, (9) performed service as a member of the General Assembly, (10) performed service as a member of a charter school not participating in the system, (11) was employed by The University of North Carolina and participated in the Optional Retirement Program but not eligible to receive any benefits from that program, or (12) performed service which was omitted by reason of error.

Unused Sick Leave

Unused sick leave counts as creditable service at retirement. Sick leave which was converted from unused vacation leave is also creditable. One month of credit is allowed for each 20 days of unused sick leave, plus an additional month for any part of 20 days left over.

CONTRIBUTIONS**By Members**

Members contribute 6% of compensation.

By Employers

Participating employers make annual contributions consisting of a normal contribution and an accrued liability contribution. The normal contribution covers the liability on account of current service and is determined by the actuary after each valuation. The accrued liability contribution rate for each participating employer is set on the basis of a separate initial actuarial valuation to cover the cost of benefits provided by the employer for service rendered prior to the date of participation. Adjustments in such rates are made when required by amendments to the system.

SCHEDULE D

TABLE 1

**THE NUMBER AND AVERAGE REPORTED COMPENSATION OF
ACTIVE MEMBERS DISTRIBUTED BY AGE AND SERVICE
AS OF DECEMBER 31, 2010**

| AGE | YEARS OF SERVICE | | | | | | | | | | Total |
|----------|------------------|--------|--------|----------|----------|----------|----------|----------|----------|---------|---------|
| | Under 1 | 1 to 4 | 5 to 9 | 10 to 14 | 15 to 19 | 20 to 24 | 25 to 29 | 30 to 34 | 35 to 39 | 40 & up | |
| Under 25 | 657 | 2,678 | 92 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,427 |
| | 6,491 | 28,704 | 32,613 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,551 |
| 25 to 29 | 791 | 7,307 | 3,125 | 82 | 0 | 0 | 0 | 0 | 0 | 0 | 11,305 |
| | 7,043 | 33,014 | 37,628 | 39,448 | 0 | 0 | 0 | 0 | 0 | 0 | 32,519 |
| 30 to 34 | 557 | 5,475 | 5,571 | 2,107 | 38 | 0 | 0 | 0 | 0 | 0 | 13,748 |
| | 7,692 | 34,343 | 40,476 | 44,198 | 40,933 | 0 | 0 | 0 | 0 | 0 | 37,277 |
| 35 to 39 | 492 | 4,613 | 4,667 | 4,844 | 1,594 | 55 | 0 | 0 | 0 | 0 | 16,265 |
| | 7,779 | 35,291 | 41,087 | 47,222 | 50,881 | 49,467 | 0 | 0 | 0 | 0 | 41,251 |
| 40 to 44 | 477 | 4,304 | 4,200 | 4,051 | 3,641 | 1,753 | 84 | 0 | 0 | 0 | 18,510 |
| | 7,710 | 35,007 | 40,884 | 46,577 | 53,315 | 55,529 | 59,702 | 0 | 0 | 0 | 43,826 |
| 45 to 49 | 379 | 3,781 | 3,683 | 3,204 | 2,593 | 3,190 | 1,500 | 40 | 0 | 0 | 18,370 |
| | 8,665 | 34,579 | 40,216 | 44,054 | 50,180 | 57,564 | 59,137 | 53,151 | 0 | 0 | 45,067 |
| 50 to 54 | 287 | 3,130 | 3,212 | 2,864 | 2,155 | 2,386 | 2,201 | 597 | 19 | 0 | 16,851 |
| | 8,074 | 35,704 | 40,090 | 43,513 | 47,552 | 54,093 | 61,473 | 58,926 | 60,300 | 0 | 45,732 |
| 55 to 59 | 204 | 2,244 | 2,633 | 2,252 | 1,794 | 1,844 | 1,218 | 717 | 172 | 6 | 13,084 |
| | 8,196 | 36,619 | 39,895 | 42,788 | 45,782 | 51,447 | 58,509 | 63,977 | 65,826 | 64,195 | 45,177 |
| 60 to 64 | 87 | 1,246 | 1,799 | 1,617 | 1,191 | 1,054 | 609 | 379 | 190 | 34 | 8,206 |
| | 7,405 | 35,041 | 39,393 | 41,746 | 45,315 | 49,779 | 55,336 | 65,228 | 75,296 | 64,551 | 44,362 |
| 65 to 69 | 26 | 330 | 476 | 392 | 278 | 213 | 146 | 70 | 32 | 33 | 1,996 |
| | 6,158 | 31,445 | 39,027 | 43,474 | 43,834 | 48,842 | 55,694 | 59,368 | 81,987 | 73,336 | 43,124 |
| 70 & up | 14 | 173 | 197 | 162 | 99 | 95 | 30 | 24 | 11 | 18 | 823 |
| | 5,553 | 25,108 | 26,498 | 30,930 | 42,447 | 44,109 | 47,073 | 51,271 | 77,399 | 60,256 | 33,564 |
| Total | 3,971 | 35,281 | 29,655 | 21,575 | 13,383 | 10,590 | 5,788 | 1,827 | 424 | 91 | 122,585 |
| | 7,499 | 34,088 | 39,998 | 44,750 | 49,456 | 54,267 | 59,352 | 62,005 | 71,342 | 66,863 | 41,716 |

SCHEDULE D

TABLE 2

**THE NUMBER AND REPORTED COMPENSATION OF
ACTIVE MEMBERS DISTRIBUTED BY AGE
AS OF DECEMBER 31, 2010**

| Age | Men | | Women | |
|-----|--------|-------------|--------|------------|
| | Number | Amount | Number | Amount |
| 17 | 1 | \$ 4,751 | | |
| 18 | 1 | 4,640 | 2 | \$ 5,720 |
| 19 | 15 | 118,592 | 2 | 8,388 |
| 20 | 73 | 1,167,968 | 29 | 382,950 |
| 21 | 221 | 4,577,379 | 68 | 1,205,862 |
| 22 | 467 | 10,968,869 | 140 | 2,522,589 |
| 23 | 663 | 17,478,686 | 289 | 5,892,614 |
| 24 | 986 | 28,575,815 | 470 | 11,219,973 |
| 25 | 1,153 | 35,555,071 | 628 | 16,756,017 |
| 26 | 1,281 | 41,500,904 | 778 | 22,409,291 |
| 27 | 1,374 | 45,689,954 | 901 | 27,726,727 |
| 28 | 1,592 | 55,406,101 | 974 | 31,532,866 |
| 29 | 1,579 | 56,432,395 | 1,045 | 34,617,364 |
| 30 | 1,538 | 56,502,008 | 1,045 | 35,297,789 |
| 31 | 1,578 | 58,945,208 | 1,126 | 38,620,108 |
| 32 | 1,554 | 60,878,541 | 1,206 | 42,998,572 |
| 33 | 1,567 | 61,787,607 | 1,198 | 42,658,989 |
| 34 | 1,732 | 70,208,426 | 1,204 | 44,582,884 |
| 35 | 1,664 | 69,203,508 | 1,200 | 44,528,788 |
| 36 | 1,875 | 79,895,866 | 1,310 | 49,341,847 |
| 37 | 1,854 | 80,546,185 | 1,377 | 52,679,268 |
| 38 | 1,929 | 84,136,985 | 1,358 | 51,379,822 |
| 39 | 2,222 | 101,186,770 | 1,476 | 58,050,746 |
| 40 | 2,297 | 105,891,094 | 1,646 | 64,494,162 |
| 41 | 2,192 | 101,869,759 | 1,649 | 64,265,455 |
| 42 | 2,092 | 98,914,357 | 1,475 | 58,304,291 |
| 43 | 2,042 | 96,120,046 | 1,565 | 62,338,422 |
| 44 | 2,025 | 96,791,013 | 1,527 | 62,234,416 |
| 45 | 1,948 | 93,015,299 | 1,582 | 64,049,110 |
| 46 | 1,972 | 96,502,541 | 1,705 | 68,116,113 |
| 47 | 2,060 | 103,202,535 | 1,759 | 70,459,145 |
| 48 | 1,892 | 92,225,215 | 1,717 | 69,058,949 |
| 49 | 1,917 | 94,778,186 | 1,818 | 76,465,015 |
| 50 | 1,843 | 90,400,535 | 1,820 | 75,787,941 |
| 51 | 1,656 | 82,320,635 | 1,781 | 75,355,806 |
| 52 | 1,590 | 78,680,307 | 1,755 | 74,282,953 |
| 53 | 1,502 | 75,198,624 | 1,720 | 72,478,375 |
| 54 | 1,523 | 76,170,233 | 1,661 | 69,950,987 |
| 55 | 1,347 | 65,635,353 | 1,549 | 63,382,282 |
| 56 | 1,299 | 65,053,940 | 1,456 | 60,781,168 |

SCHEDULE D

TABLE 2

**THE NUMBER AND REPORTED COMPENSATION OF
ACTIVE MEMBERS DISTRIBUTED BY AGE
AS OF DECEMBER 31, 2010**

CONTINUED

| Age | Number | Men | | Women | |
|-------|--------|--------|---------------|--------|------------------|
| | | Number | Amount | Number | Amount |
| 57 | 1,206 | | \$ 60,641,528 | 1,371 | \$ 56,587,247 |
| 58 | 1,132 | | 56,676,853 | 1,308 | 55,003,776 |
| 59 | 1,172 | | 57,913,227 | 1,244 | 49,416,712 |
| 60 | 1,036 | | 50,095,590 | 1,112 | 45,190,642 |
| 61 | 887 | | 43,820,091 | 1,025 | 42,143,176 |
| 62 | 785 | | 39,315,719 | 848 | 33,674,708 |
| 63 | 605 | | 29,122,798 | 700 | 27,792,923 |
| 64 | 572 | | 27,554,213 | 636 | 25,328,413 |
| 65 | 302 | | 15,124,933 | 363 | 14,573,114 |
| 66 | 260 | | 12,779,530 | 248 | 9,833,998 |
| 67 | 174 | | 7,640,026 | 161 | 6,339,138 |
| 68 | 157 | | 7,553,381 | 146 | 5,342,467 |
| 69 | 103 | | 4,261,114 | 82 | 2,627,743 |
| 70 | 82 | | 3,749,799 | 75 | 2,764,446 |
| 71 | 72 | | 2,537,563 | 50 | 1,694,376 |
| 72 | 62 | | 2,034,731 | 39 | 1,162,665 |
| 73 | 70 | | 2,951,220 | 36 | 1,187,873 |
| 74 | 47 | | 1,652,070 | 33 | 987,662 |
| 75 | 32 | | 920,903 | 21 | 726,405 |
| 76 | 23 | | 438,499 | 31 | 873,911 |
| 77 | 20 | | 714,387 | 13 | 297,318 |
| 78 | 18 | | 622,949 | 11 | 237,609 |
| 79 | 20 | | 494,680 | 7 | 186,993 |
| 80 | 5 | | 74,984 | 9 | 235,433 |
| 81 | 10 | | 220,891 | 2 | 31,265 |
| 82 | 8 | | 150,500 | 6 | 136,064 |
| 83 | 3 | | 70,347 | 2 | 26,696 |
| 84 | 4 | | 199,898 | 3 | 95,597 |
| 85 | 4 | | 84,049 | | |
| 86 | 2 | | 20,517 | 1 | 15,605 |
| 88 | 2 | | 25,558 | | |
| Total | 66,991 | \$ | 2,963,004,449 | 55,594 | \$ 2,150,737,739 |

SCHEDULE D**TABLE 3**

**THE NUMBER AND REPORTED COMPENSATION OF
ACTIVE MEMBERS DISTRIBUTED BY SERVICE
AS OF DECEMBER 31, 2010**

| Years of Service | Number | Men | | Women | |
|------------------------|--------|--------|---------------|--------|---------------|
| | | Number | Amount | Number | Amount |
| 0 | 2,003 | | \$ 15,300,578 | 1,968 | \$ 14,479,630 |
| 1 | 4,479 | | 127,587,633 | 4,040 | 109,862,204 |
| 2 | 4,487 | | 160,143,619 | 3,778 | 130,279,036 |
| 3 | 5,367 | | 199,640,198 | 4,657 | 160,451,769 |
| 4 | 4,608 | | 176,331,505 | 3,865 | 138,351,700 |
| 5 | 4,182 | | 165,132,429 | 3,539 | 129,980,393 |
| 6 | 3,552 | | 144,516,755 | 3,017 | 113,719,037 |
| 7 | 3,155 | | 133,344,865 | 2,671 | 102,485,444 |
| 8 | 2,760 | | 118,773,055 | 2,082 | 81,024,001 |
| 9 | 2,525 | | 112,033,328 | 2,172 | 85,127,291 |
| 10 | 2,686 | | 120,631,265 | 2,252 | 89,576,527 |
| 11 | 2,684 | | 124,499,948 | 2,244 | 91,094,771 |
| 12 | 2,467 | | 118,982,801 | 2,041 | 83,169,496 |
| 13 | 2,119 | | 105,281,097 | 1,699 | 72,659,625 |
| 14 | 1,906 | | 96,092,492 | 1,477 | 63,488,943 |
| 15 | 1,727 | | 89,553,245 | 1,428 | 62,539,975 |
| 16 | 1,709 | | 89,568,141 | 1,381 | 61,078,772 |
| 17 | 1,493 | | 80,496,068 | 1,243 | 56,230,962 |
| 18 | 1,298 | | 71,443,976 | 1,033 | 46,038,093 |
| 19 | 1,117 | | 61,048,358 | 954 | 43,867,231 |
| 20 | 1,247 | | 69,879,306 | 981 | 46,913,572 |
| 21 | 1,334 | | 76,436,789 | 949 | 45,745,755 |
| 22 | 1,220 | | 69,984,587 | 971 | 47,360,947 |
| 23 | 1,198 | | 70,976,037 | 859 | 44,689,593 |
| 24 | 1,097 | | 65,054,344 | 734 | 37,648,890 |
| 25 | 903 | | 56,885,830 | 642 | 33,101,412 |
| 26 | 835 | | 52,405,177 | 606 | 31,959,607 |
| 27 | 640 | | 40,550,295 | 466 | 25,001,411 |
| 28 | 556 | | 36,243,197 | 394 | 21,751,638 |
| 29 | 430 | | 28,098,959 | 316 | 17,531,036 |
| 30 | 270 | | 17,559,864 | 274 | 14,561,688 |
| 31 | 209 | | 14,161,401 | 257 | 13,602,502 |
| 32 | 193 | | 14,192,706 | 170 | 9,317,843 |
| 33 | 136 | | 9,709,761 | 102 | 5,829,128 |
| 34 | 116 | | 8,308,013 | 100 | 6,041,068 |
| 35 | 75 | | 5,813,241 | 63 | 3,737,275 |
| 36 | 65 | | 4,887,534 | 40 | 2,486,573 |
| 37 | 52 | | 3,826,305 | 38 | 2,260,419 |
| 38 | 28 | | 2,610,360 | 23 | 1,360,754 |
| 39 | 21 | | 1,851,578 | 19 | 1,414,970 |

SCHEDULE D

TABLE 3

**THE NUMBER AND REPORTED COMPENSATION OF
ACTIVE MEMBERS DISTRIBUTED BY SERVICE
AS OF DECEMBER 31, 2010**

CONTINUED

| Years of Service | Number | Men | | Women | |
|------------------------|--------|--------|------------------|--------|------------------|
| | | Number | Amount | Number | Amount |
| 40 | 14 | | \$ 1,200,808 | 16 | \$ 892,838 |
| 41 | 5 | | 342,716 | 10 | 645,233 |
| 42 | 4 | | 375,069 | 6 | 371,856 |
| 43 | 7 | | 396,829 | 5 | 336,524 |
| 44 | 5 | | 355,623 | 2 | 133,013 |
| 45 | 2 | | 183,439 | 3 | 172,282 |
| 46 | | | | 2 | 99,183 |
| 47 | 1 | | 46,976 | | |
| 48 | 2 | | 97,085 | 1 | 50,204 |
| 49 | | | | 2 | 76,724 |
| 50 | | | | 1 | 69,961 |
| 51 | | | | 1 | 68,940 |
| 54 | 1 | | 126,590 | | |
| 56 | 1 | | 42,674 | | |
| Total | 66,991 | | \$ 2,963,004,449 | 55,594 | \$ 2,150,737,739 |

SCHEDULE D

TABLE 4

**THE NUMBER AND ACCUMULATED CONTRIBUTIONS OF
TERMINATED VESTED MEMBERS DISTRIBUTED BY AGE
AS OF DECEMBER 31, 2010**

| Age | Men | | Women | |
|-----|--------|-----------|--------|------------|
| | Number | Amount | Number | Amount |
| 18 | 1 | \$ 302 | 1 | \$ 2 |
| 19 | 4 | 1,349 | 6 | 11,146 |
| 20 | 6 | 1,447 | 4 | 1,638 |
| 21 | 40 | 46,449 | 21 | 13,280 |
| 22 | 89 | 110,926 | 47 | 55,550 |
| 23 | 141 | 198,332 | 88 | 97,106 |
| 24 | 240 | 410,349 | 147 | 213,939 |
| 25 | 295 | 591,326 | 197 | 352,899 |
| 26 | 382 | 1,033,975 | 334 | 731,514 |
| 27 | 394 | 1,064,699 | 341 | 897,420 |
| 28 | 457 | 1,578,742 | 454 | 1,517,582 |
| 29 | 468 | 1,784,273 | 445 | 1,651,395 |
| 30 | 448 | 1,908,102 | 536 | 2,234,385 |
| 31 | 474 | 2,247,817 | 635 | 2,853,043 |
| 32 | 474 | 2,592,168 | 646 | 3,343,287 |
| 33 | 506 | 3,170,449 | 643 | 3,457,088 |
| 34 | 521 | 3,623,127 | 670 | 4,403,138 |
| 35 | 481 | 3,623,155 | 633 | 4,385,504 |
| 36 | 527 | 4,635,470 | 752 | 5,474,357 |
| 37 | 576 | 5,462,382 | 751 | 5,701,439 |
| 38 | 586 | 5,547,932 | 736 | 6,047,038 |
| 39 | 598 | 5,689,407 | 734 | 6,746,789 |
| 40 | 681 | 7,114,807 | 854 | 8,264,146 |
| 41 | 617 | 7,323,022 | 804 | 8,157,098 |
| 42 | 542 | 6,513,866 | 742 | 7,802,845 |
| 43 | 552 | 7,462,870 | 672 | 7,428,863 |
| 44 | 528 | 7,545,405 | 614 | 6,664,883 |
| 45 | 497 | 6,704,833 | 670 | 8,362,245 |
| 46 | 529 | 8,393,172 | 615 | 7,633,067 |
| 47 | 468 | 7,780,685 | 645 | 7,941,835 |
| 48 | 436 | 6,923,301 | 669 | 9,509,915 |
| 49 | 464 | 7,855,603 | 645 | 10,014,648 |
| 50 | 436 | 7,172,325 | 669 | 9,999,746 |
| 51 | 383 | 6,993,663 | 626 | 10,061,306 |
| 52 | 349 | 6,342,824 | 582 | 8,779,389 |
| 53 | 352 | 6,807,359 | 597 | 9,104,856 |
| 54 | 337 | 6,369,443 | 536 | 9,344,576 |
| 55 | 341 | 6,597,438 | 556 | 9,746,025 |
| 56 | 354 | 6,278,422 | 531 | 9,998,637 |
| 57 | 291 | 5,237,053 | 501 | 9,302,088 |

SCHEDULE D**TABLE 4**

**THE NUMBER AND ACCUMULATED CONTRIBUTIONS OF
TERMINATED VESTED MEMBERS DISTRIBUTED BY AGE
AS OF DECEMBER 31, 2010**

CONTINUED

| Age | Number | Men | | Women | |
|-------|--------|--------|----------------|--------|----------------|
| | | Number | Amount | Number | Amount |
| 58 | 280 | | \$ 5,478,416 | 485 | \$ 9,129,862 |
| 59 | 283 | | 5,321,149 | 481 | 8,751,706 |
| 60 | 236 | | 4,488,710 | 433 | 7,585,591 |
| 61 | 203 | | 3,271,598 | 296 | 5,083,858 |
| 62 | 172 | | 3,329,567 | 262 | 3,956,211 |
| 63 | 158 | | 2,860,518 | 203 | 2,766,605 |
| 64 | 137 | | 2,257,048 | 184 | 2,386,431 |
| 65 | 245 | | 1,407,764 | 219 | 1,454,813 |
| 66 | 56 | | 445,598 | 82 | 815,611 |
| 67 | 43 | | 357,116 | 52 | 535,114 |
| 68 | 52 | | 718,583 | 44 | 400,040 |
| 69 | 30 | | 239,612 | 35 | 172,294 |
| 70 | 25 | | 251,580 | 15 | 139,669 |
| 71 | 19 | | 160,518 | 11 | 101,836 |
| 72 | 14 | | 76,567 | 10 | 64,194 |
| 73 | 10 | | 116,495 | 9 | 132,097 |
| 74 | 10 | | 65,188 | 4 | 51,896 |
| 75 | 11 | | 72,760 | 6 | 39,161 |
| 76 | 2 | | 2,148 | 8 | 46,055 |
| 77 | 6 | | 53,990 | 3 | 13,208 |
| 78 | 6 | | 47,114 | 3 | 60,486 |
| 79 | 5 | | 20,283 | 1 | 2,490 |
| 80 | | | | 1 | 41,565 |
| 81 | 2 | | 4,438 | 1 | 999 |
| 82 | 1 | | 15,840 | | |
| 83 | 1 | | 2,806 | 1 | 753 |
| 84 | | | | 1 | 2,382 |
| 85 | 1 | | 331 | | |
| 86 | 2 | | 9,775 | | |
| 100 | 1 | | 5,517 | | |
| 104 | 1 | | 269 | 1 | 1,335 |
| Total | 17,877 | | \$ 201,819,567 | 23,200 | \$ 252,041,969 |

SCHEDULE D**TABLE 5**

**THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF BENEFICIARIES AND
SURVIVORS BY AGE AS OF DECEMBER 31, 2010**

**SERVICE RETIREMENTS AND
DEPENDENTS OF DECEASED BENEFICIARIES**

| Age | Men | | Women | |
|-----|--------|------------|--------|------------|
| | Number | Amount | Number | Amount |
| 25 | | | 1 | \$ 9,404 |
| 30 | | | 1 | 15,372 |
| 31 | | | 1 | 4,001 |
| 32 | | | 1 | 2,679 |
| 37 | 1 | \$ 6,767 | | |
| 38 | 1 | 12,689 | 2 | 29,657 |
| 39 | | | 1 | 11,799 |
| 40 | 1 | 9,513 | 1 | 11,223 |
| 41 | 2 | 33,892 | 1 | 6,981 |
| 42 | 1 | 14,921 | 2 | 15,311 |
| 43 | 1 | 17,620 | 2 | 28,481 |
| 44 | | | 5 | 69,834 |
| 45 | | | 8 | 93,793 |
| 46 | 2 | 28,431 | 4 | 51,112 |
| 47 | 4 | 165,355 | 2 | 29,029 |
| 48 | 21 | 596,013 | 12 | 172,495 |
| 49 | 43 | 1,571,088 | 13 | 206,311 |
| 50 | 91 | 2,890,963 | 30 | 700,835 |
| 51 | 163 | 5,094,259 | 76 | 1,755,983 |
| 52 | 166 | 5,037,991 | 107 | 2,243,976 |
| 53 | 237 | 7,397,996 | 170 | 4,312,368 |
| 54 | 315 | 9,888,195 | 158 | 3,793,004 |
| 55 | 419 | 13,185,973 | 244 | 6,096,023 |
| 56 | 473 | 14,563,100 | 319 | 7,580,385 |
| 57 | 522 | 15,975,495 | 302 | 8,028,151 |
| 58 | 583 | 17,129,945 | 390 | 9,523,103 |
| 59 | 578 | 16,363,595 | 429 | 10,295,290 |
| 60 | 710 | 19,382,923 | 468 | 10,683,226 |
| 61 | 693 | 18,550,125 | 570 | 11,814,045 |
| 62 | 799 | 19,949,304 | 694 | 13,148,380 |
| 63 | 951 | 20,651,900 | 865 | 14,165,554 |
| 64 | 1,057 | 22,249,159 | 997 | 16,412,127 |
| 65 | 773 | 15,230,287 | 768 | 11,795,896 |
| 66 | 829 | 15,669,074 | 862 | 12,738,897 |

SCHEDULE D**TABLE 5**

**THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF BENEFICIARIES AND
SURVIVORS BY AGE AS OF DECEMBER 31, 2010**

**SERVICE RETIREMENTS AND
DEPENDENTS OF DECEASED BENEFICIARIES**

CONTINUED

| Age | Number | Men | | Women | |
|-----|--------|--------|---------------|--------|---------------|
| | | Number | Amount | Number | Amount |
| 67 | 795 | | \$ 14,613,876 | 857 | \$ 11,621,909 |
| 68 | 892 | | 16,135,138 | 905 | 11,750,549 |
| 69 | 726 | | 12,453,271 | 798 | 10,499,168 |
| 70 | 695 | | 12,143,561 | 695 | 8,667,687 |
| 71 | 635 | | 11,013,428 | 712 | 9,104,255 |
| 72 | 622 | | 10,418,787 | 662 | 8,229,596 |
| 73 | 581 | | 9,325,953 | 642 | 7,648,932 |
| 74 | 604 | | 9,716,398 | 628 | 7,511,186 |
| 75 | 561 | | 9,166,605 | 630 | 7,499,028 |
| 76 | 548 | | 8,654,113 | 560 | 6,256,621 |
| 77 | 454 | | 6,728,256 | 523 | 5,828,285 |
| 78 | 395 | | 6,285,306 | 544 | 6,186,460 |
| 79 | 421 | | 6,512,317 | 520 | 5,942,618 |
| 80 | 357 | | 5,446,874 | 494 | 5,614,490 |
| 81 | 343 | | 5,087,137 | 456 | 4,946,212 |
| 82 | 311 | | 4,126,603 | 439 | 4,884,748 |
| 83 | 247 | | 3,754,518 | 431 | 4,525,239 |
| 84 | 231 | | 3,323,464 | 405 | 4,229,535 |
| 85 | 216 | | 2,912,932 | 369 | 3,850,673 |
| 86 | 187 | | 2,546,006 | 362 | 3,803,246 |
| 87 | 135 | | 1,680,128 | 318 | 3,043,127 |
| 88 | 136 | | 1,854,698 | 297 | 2,611,421 |
| 89 | 105 | | 1,419,883 | 259 | 2,345,859 |
| 90 | 67 | | 769,812 | 225 | 2,027,436 |
| 91 | 51 | | 642,468 | 191 | 1,607,037 |
| 92 | 39 | | 471,595 | 175 | 1,420,844 |
| 93 | 36 | | 356,719 | 115 | 823,512 |
| 94 | 30 | | 325,900 | 125 | 821,119 |
| 95 | 19 | | 240,999 | 80 | 586,824 |
| 96 | 10 | | 163,382 | 61 | 435,908 |
| 97 | 10 | | 76,171 | 67 | 484,509 |
| 98 | 6 | | 26,655 | 40 | 304,899 |
| 99 | 4 | | 18,522 | 35 | 175,189 |
| 100 | 7 | | 29,184 | 18 | 96,166 |

SCHEDULE D**TABLE 5**

**THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF BENEFICIARIES AND
SURVIVORS BY AGE AS OF DECEMBER 31, 2010**

**SERVICE RETIREMENTS AND
DEPENDENTS OF DECEASED BENEFICIARIES**

CONTINUED

| Age | Number | Men | | Women | |
|----------------|---------------|--------|-----------------------|---------------|-----------------------|
| | | Number | Amount | Number | Amount |
| 101 | 2 | | \$ 2,603 | 20 | \$ 142,126 |
| 102 | 3 | | 14,109 | 18 | 121,192 |
| 103 | | | | 13 | 72,370 |
| 104 | | | | 3 | 7,905 |
| 105 | | | | 3 | 22,935 |
| 106 | | | | 3 | 18,473 |
| 107 | | | | 3 | 8,974 |
| Total | 19,917 | | \$ 410,123,944 | 21,207 | \$ 301,622,987 |
| Maximum | 6,400 | | \$ 120,316,274 | 10,388 | \$ 143,860,714 |
| Cash Refund | 579 | | 9,483,007 | 913 | 9,986,476 |
| 100% J&S | 4,014 | | 80,095,046 | 733 | 9,444,233 |
| 50% J&S | 1,486 | | 32,095,809 | 486 | 7,388,108 |
| Soc Sec Level | 2,082 | | 52,029,267 | 2,202 | 47,449,885 |
| Odd Surv | 15 | | 360,362 | 8 | 83,945 |
| 100% J&S Popup | 3,124 | | 70,876,671 | 949 | 15,573,457 |
| 50% J&S Popup | 1,535 | | 38,586,779 | 926 | 17,644,971 |
| Beneficiaries | 682 | | 6,280,729 | 4,602 | 50,191,198 |

SCHEDULE D

TABLE 6

THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF BENEFICIARIES AND
SURVIVORS BY AGE AS OF DECEMBER 31, 2010

DISABILITY RETIREMENTS

| Age | Men | | Women | |
|-----|--------|-----------|--------|-----------|
| | Number | Amount | Number | Amount |
| 28 | 1 | \$ 14,031 | | |
| 29 | 2 | 31,160 | | |
| 30 | 2 | 33,437 | 1 | \$ 24,114 |
| 31 | 10 | 186,456 | 1 | 16,861 |
| 32 | 6 | 103,133 | | |
| 33 | 3 | 52,701 | 3 | 50,622 |
| 34 | 2 | 29,936 | 3 | 50,870 |
| 35 | 17 | 326,353 | 4 | 64,376 |
| 36 | 8 | 127,386 | 4 | 83,569 |
| 37 | 15 | 312,249 | 2 | 35,337 |
| 38 | 20 | 340,427 | 12 | 215,404 |
| 39 | 24 | 464,577 | 13 | 230,111 |
| 40 | 27 | 561,720 | 7 | 136,041 |
| 41 | 43 | 863,265 | 29 | 519,865 |
| 42 | 47 | 1,028,731 | 24 | 437,797 |
| 43 | 41 | 748,851 | 29 | 622,352 |
| 44 | 54 | 1,044,313 | 30 | 478,775 |
| 45 | 76 | 1,374,463 | 33 | 553,478 |
| 46 | 71 | 1,453,368 | 39 | 768,204 |
| 47 | 88 | 1,696,488 | 58 | 1,108,569 |
| 48 | 104 | 2,036,949 | 52 | 1,029,553 |
| 49 | 128 | 2,309,199 | 69 | 1,183,911 |
| 50 | 103 | 1,936,718 | 73 | 1,225,159 |
| 51 | 124 | 2,317,698 | 73 | 1,265,591 |
| 52 | 127 | 2,464,542 | 103 | 1,696,266 |
| 53 | 124 | 2,170,088 | 82 | 1,351,971 |
| 54 | 156 | 3,059,702 | 96 | 1,581,591 |
| 55 | 153 | 2,915,543 | 113 | 1,988,435 |
| 56 | 187 | 3,779,866 | 118 | 2,092,126 |
| 57 | 180 | 3,822,181 | 121 | 1,967,997 |
| 58 | 179 | 3,685,876 | 123 | 1,978,747 |
| 59 | 226 | 5,086,691 | 135 | 2,228,325 |
| 60 | 222 | 4,341,511 | 89 | 1,549,061 |
| 61 | 236 | 4,943,362 | 118 | 1,755,884 |
| 62 | 234 | 4,677,398 | 140 | 2,191,776 |
| 63 | 233 | 4,760,058 | 121 | 1,669,828 |
| 64 | 224 | 4,403,075 | 139 | 2,018,997 |
| 65 | 190 | 3,564,792 | 111 | 1,563,111 |
| 66 | 180 | 3,422,079 | 103 | 1,409,437 |
| 67 | 127 | 2,289,369 | 103 | 1,248,069 |

SCHEDULE D

TABLE 6

THE DISTRIBUTION OF THE NUMBER AND ANNUAL
RETIREMENT ALLOWANCES OF BENEFICIARIES AND
SURVIVORS BY AGE AS OF DECEMBER 31, 2010

DISABILITY RETIREMENTS

CONTINUED

| Age | Number | Men | | Women | |
|----------------|--------|--------|---------------|--------|---------------|
| | | Number | Amount | Number | Amount |
| 68 | 152 | | \$ 2,891,255 | 94 | \$ 1,167,168 |
| 69 | 111 | | 2,036,961 | 62 | 770,408 |
| 70 | 112 | | 1,797,418 | 74 | 939,411 |
| 71 | 97 | | 1,636,903 | 67 | 748,819 |
| 72 | 88 | | 1,362,242 | 54 | 633,280 |
| 73 | 83 | | 1,282,166 | 42 | 456,513 |
| 74 | 59 | | 1,007,109 | 33 | 401,193 |
| 75 | 66 | | 1,105,142 | 33 | 360,324 |
| 76 | 51 | | 670,077 | 25 | 240,435 |
| 77 | 35 | | 450,426 | 28 | 260,378 |
| 78 | 42 | | 584,899 | 22 | 242,478 |
| 79 | 34 | | 388,428 | 18 | 163,558 |
| 80 | 25 | | 403,722 | 11 | 106,497 |
| 81 | 23 | | 359,210 | 13 | 125,069 |
| 82 | 15 | | 217,097 | 11 | 123,582 |
| 83 | 9 | | 126,863 | 9 | 73,597 |
| 84 | 17 | | 242,804 | 8 | 77,343 |
| 85 | 12 | | 168,249 | 5 | 64,779 |
| 86 | 9 | | 126,278 | 9 | 79,873 |
| 87 | 7 | | 113,941 | 5 | 38,472 |
| 88 | 4 | | 93,411 | 5 | 39,558 |
| 89 | 3 | | 48,283 | 5 | 23,383 |
| 90 | 6 | | 39,825 | 3 | 17,397 |
| 91 | 2 | | 33,240 | 4 | 26,573 |
| 92 | 1 | | 11,482 | 2 | 10,102 |
| 93 | 1 | | 16,134 | 3 | 39,614 |
| 94 | | | | 1 | 3,869 |
| 95 | | | | 1 | 4,714 |
| 100 | 1 | | 6,047 | | |
| Total | 5,059 | | \$ 95,999,354 | 3,021 | \$ 45,630,567 |
| Maximum | 3,672 | | \$ 74,492,866 | 2,623 | \$ 40,937,795 |
| Cash Refund | 244 | | 4,601,170 | 128 | 1,584,602 |
| 100% J&S | 238 | | 2,690,160 | 49 | 432,404 |
| 50% J&S | 348 | | 5,315,275 | 61 | 677,406 |
| Soc Sec Level | 6 | | 192,791 | 3 | 68,505 |
| Odd Surv | 14 | | 282,154 | | |
| 100% J&S Popup | 148 | | 1,840,803 | 44 | 448,045 |
| 50% J&S Popup | 389 | | 6,584,135 | 113 | 1,481,810 |

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2012
By Participating Employers Included in the Valuation

| Local Code No. | LEO Code No. | Employer | Total Rate | | Death Benefit Rate | | Unfunded Accrued Liability Amount | Date of Liquidation of Accrued Liability |
|----------------|--------------|---|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 90001 | 73190 | Yancey County | 6.83 | 6.87 | 0.13 | 0.14 | | |
| 90002 | | Yancey Soil & Water Conservation District | 6.70 | | | | | |
| 90011 | 70330 | Burnsville, Town Of | 6.84 | 6.87 | 0.14 | 0.14 | | |
| 90092 | | Martin-Tyrell-Washington D.H.D | 6.79 | | 0.09 | | | |
| 90096 | | Pas.-Per.-Camden-Chowan D.H.D. | 6.79 | | 0.09 | | | |
| 90098 | | Toe River District Health Department | 6.82 | | 0.12 | | | |
| 90099 | | Appalachian District Health Department | 6.78 | | 0.08 | | | |
| 90101 | 70020 | Alamance County | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 90108 | | Alamance-Caswell Area Mental Health | 6.78 | | 0.08 | | | |
| 90111 | 70320 | Burlington, City Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 90114 | | Mebane, Town Of | 17.20 | 17.37 | | 0.14 | 6,360,300 | 6/30/2033 |
| 90117 | | Burlington-Graham A.B.C. Board | 6.92 | | 0.22 | | | |
| 90121 | 71080 | Graham, City Of | 6.70 | 6.87 | | 0.14 | | |
| 90131 | 70880 | Elon College, Town Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 90141 | 71245 | Haw River, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 90151 | | Alamance, Village Of | 17.81 | | | | 20,259 | 9/30/2016 |
| 90161 | | Green Level, Town Of | 7.55 | | | | 11,372 | 3/31/2018 |
| 90201 | 70032 | Alexander County | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 90203 | | Alexander County Health Department | 6.76 | | 0.06 | | | |
| 90205 | | Alexander County Library | 6.89 | | 0.19 | | | |
| 90206 | | Alexander County Welfare Department | 6.81 | | 0.11 | | | |
| 90211 | 72775 | Taylorsville, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 90217 | | Taylorsville A.B.C. Board | 6.70 | | | | | |
| 90301 | 70035 | Alleghany County | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 90304 | | New River Behavioral Healthcare | 6.86 | | 0.16 | | | |
| 90305 | | Northwestern Regional Library | 6.90 | | 0.20 | | | |
| 90307 | | Sparta A.B.C. Board | 7.23 | | | | 1,881 | 12/31/2028 |
| 90401 | 70040 | Anson County | 6.84 | 6.87 | 0.14 | 0.14 | | |
| 90411 | 72930 | Wadesboro, Town Of | 6.84 | 6.87 | 0.14 | 0.14 | | |
| 90413 | | Wadesboro Housing Authority | 6.85 | | 0.15 | | | |
| 90417 | | Wadesboro A.B.C. Board | 6.81 | | 0.11 | | | |
| 90421 | 71584 | Lilesville, Town Of | 6.74 | 6.87 | 0.04 | 0.14 | | |
| 90431 | 72345 | Polkton, Town Of | 6.92 | | 0.22 | | | |
| 90441 | | Peachland, Town Of | 6.70 | | | | | |
| 90451 | | Ansonville, Town Of | 7.95 | | | | 1,322 | 9/30/2012 |
| 90461 | | Morven, Town Of | 11.18 | | | | 18,713 | 6/30/2019 |
| 90501 | 70065 | Ashe County | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 90511 | 71447 | Jefferson, Town Of | 8.30 | 8.47 | | 0.14 | 37,430 | 3/31/2015 |
| 90521 | 73025 | West Jefferson, Town Of | 10.40 | 10.57 | | 0.14 | 192,392 | 9/30/2020 |
| 90601 | 70090 | Avery County | 6.83 | 6.87 | 0.13 | 0.14 | | |

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2012
By Participating Employers Included in the Valuation

| Local Code No. | LEO Code No. | Employer | Total Rate | | Death Benefit Rate | | Unfunded Accrued Liability Amount | Date of Liquidation of Accrued Liability |
|----------------|--------------|---|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 90605 | | Avery-Mitchell-Yancey Dist. Library | 6.92 | | 0.22 | | | |
| 90611 | 70110 | Banner Elk, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 90617 | | High Country Municipal A.B.C. Board | 7.80 | | 0.21 | | 15,617 | 6/30/2023 |
| 90621 | 72032 | Newland, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 90631 | 70146 | Beech Mountain, Town Of | 11.64 | 11.81 | | 0.14 | 653,967 | 12/31/2018 |
| 90641 | 70860 | Elk Park, Town Of | 7.32 | | | | 3,090 | 9/30/2020 |
| 90651 | 72724 | Sugar Mountain, Town Of | 13.84 | 14.01 | | 0.14 | 505,209 | 3/31/2027 |
| 90701 | 70130 | Beaufort County | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 90704 | | Beaufort County A.B.C. Board | 6.96 | | 0.26 | | | |
| 90705 | | B.H.M. Regional Library | 6.94 | | 0.24 | | | |
| 90709 | | Mideast Economic Development Comm | 6.77 | | 0.07 | | | |
| 90711 | 72990 | Washington, City Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 90721 | 70085 | Aurora, Town Of | 6.83 | 6.87 | 0.13 | 0.14 | | |
| 90731 | 70147 | Belhaven, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 90741 | | Washington Park, Town Of | 6.70 | | | | | |
| 90751 | 70525 | Chocowinity, Town Of | 15.34 | 15.51 | | 0.14 | 109,646 | 6/30/2015 |
| 90801 | 70180 | Bertie County | 6.70 | 6.87 | | 0.14 | | |
| 90804 | | Bertie County A.B.C. Board | 7.11 | | 0.41 | | | |
| 90805 | | Albemarle Regional Library | 6.89 | | 0.19 | | | |
| 90808 | | Bertie-Martin Regional Jail Comm | 6.85 | | 0.15 | | | |
| 90811 | 70082 | Aulander, Town Of | 6.94 | | 0.24 | | | |
| 90812 | 73122 | Windsor, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 90813 | 70575 | Colerain, Town Of | 6.87 | | 0.17 | | | |
| 90861 | 71556 | Lewiston-Woodville, Town Of | 7.74 | 7.91 | | 0.14 | 6,315 | 6/30/2024 |
| 90901 | 70210 | Bladen County | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 90911 | 70850 | Elizabethtown, Town Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 90917 | | Elizabethtown A.B.C. Board | 6.70 | | | | | |
| 90918 | | Southeastern Economic Develop. Com | 6.72 | | 0.02 | | | |
| 90921 | 73050 | White Lake, Town Of | 6.83 | 6.87 | 0.13 | 0.14 | | |
| 90931 | 70537 | Clarkton, Town Of | 17.36 | | 0.05 | | 43,487 | 12/31/2012 |
| 90941 | 70215 | Bladenboro, Town Of | 12.74 | 12.91 | | 0.14 | 93,679 | 6/30/2014 |
| 91001 | 70280 | Brunswick County | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 91002 | 71540 | Leland, Town Of | 7.67 | 7.84 | | 0.14 | 96,989 | 6/30/2015 |
| 91003 | | Brunswick County Health Department | 6.78 | | 0.08 | | | |
| 91004 | | Brunswick County A.B.C. Board | 8.68 | | | | 23,246 | 12/31/2017 |
| 91006 | | Brunswick County Welfare Department | 6.78 | | 0.08 | | | |
| 91007 | | Calabash A.B.C. Board | 12.27 | | | | 36,512 | 3/31/2019 |
| 91008 | | Cape Fear Council Of Governments | 12.24 | | | | 170,656 | 6/30/2016 |
| 91009 | | Brunswick County Tourism Develop. Authority | 7.71 | | | | 17,658 | 9/30/2031 |
| 91010 | | Calabash, Town Of | 14.07 | | | | 130,340 | 9/30/2018 |

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2012
By Participating Employers Included in the Valuation

| Local Code No. | LEO Code No. | Employer | Total Rate | | Death Benefit Rate | | Unfunded Accrued Liability Amount | Date of Liquidation of Accrued Liability |
|----------------|--------------|---|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 91011 | 72650 | Southport, City Of | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 91012 | 72076 | Northwest, City Of | 7.34 | 7.51 | | 0.14 | 5,258 | 6/30/2019 |
| 91014 | 71375 | Holden Beach, Town Of | 11.59 | 11.76 | | 0.14 | 492,788 | 9/30/2022 |
| 91017 | | Southport A.B.C. Board | 6.94 | | 0.24 | | | |
| 91020 | | Belville, Town Of | 7.34 | | | | 6,312 | 6/30/2031 |
| 91021 | 71630 | Oak Island, Town Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 91024 | | Carolina Shores, Town of | 7.91 | | | | 32,055 | 3/31/2023 |
| 91027 | | Oak Island A.B.C. Board | 6.93 | | 0.23 | | | |
| 91032 | | St. James, Town Of | 7.94 | | | | 10,931 | 12/31/2024 |
| 91041 | 72723 | Sunset Beach, Town Of | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 91042 | | North Brunswick Sanitary District | 10.86 | | | | 488,161 | 12/31/2025 |
| 91047 | | Sunset Beach A.B.C. Board | 19.45 | | 0.61 | | 105,813 | 9/30/2019 |
| 91051 | 70405 | Caswell Beach, Town Of | 9.66 | 9.83 | | 0.14 | 46,733 | 6/30/2015 |
| 91057 | | Shallotte A.B.C. Board | 7.02 | | 0.32 | | | |
| 91061 | 72135 | Ocean Isle Beach, Town Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 91067 | | Ocean Isle A.B.C. Board | 9.03 | | 0.28 | | 12,584 | 6/30/2017 |
| 91071 | 70225 | Boiling Spring Lakes, City Of | 6.85 | 6.87 | 0.15 | 0.14 | | |
| 91077 | | Boiling Spring Lakes A.B.C. Board | 21.26 | | | | 42,996 | 3/31/2023 |
| 91081 | 72597 | Shallotte, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 91091 | 70107 | Bald Head Island, Village Of | 6.88 | 6.99 | 0.06 | 0.14 | 696 | 3/31/2011 |
| 91101 | 70290 | Buncombe County | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 91102 | | Land-Of-Sky Regional Council | 6.79 | | 0.09 | | | |
| 91104 | | Woodfin ABC Commission | 8.21 | | | | 12,930 | 9/30/2033 |
| 91107 | | Western NC Regional Air Pollution Control | 6.77 | | 0.07 | | | |
| 91108 | | Metro Sewerage Dist Of Buncombe County | 6.79 | | 0.09 | | | |
| 91109 | | Woodfin Sanitary Water & Sewer District | 6.79 | | 0.09 | | | |
| 91111 | 70190 | Biltmore Forest, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 91119 | | Western Highland Area Authority | 7.64 | | 0.19 | | 352,426 | 3/31/2028 |
| 91120 | | West Buncombe Fire Department | 6.93 | | | | 4,279 | 6/30/2014 |
| 91121 | 70070 | Asheville, City Of | 6.70 | 6.87 | | 0.14 | | |
| 91127 | 70072 | Asheville A.B.C. Board | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 91128 | 70074 | Asheville Regional Airport Authority | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 91138 | | Skyland Volunteer Fire Department | 6.70 | | | | | |
| 91141 | 73016 | Weaverville, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 91147 | | Weaverville A.B.C. Board | 7.63 | | | | 5,285 | 9/30/2034 |
| 91151 | 70200 | Black Mountain, Town Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 91154 | | Black Mountain A.B.C. Board | 6.97 | | 0.27 | | | |
| 91161 | 71820 | Montreat, Town Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 91171 | 73160 | Woodfin, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 91201 | 70310 | Burke County | 6.81 | 6.87 | 0.11 | 0.14 | | |

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By Participating Employers Included in the Valuation

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|----------------|--------------|--|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 91202 | | Burke-Catawba Dist. Confinement Fa | 7.38 | | | | 45,480 | 3/31/2020 |
| 91203 | | Burke County Health Department | 6.80 | | 0.10 | | | |
| 91206 | | Burke County Welfare Department | 6.79 | | 0.09 | | | |
| 91211 | 72883 | Valdese, Town Of | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 91213 | | Valdese Housing Authority | 14.86 | | | | 89,710 | 6/30/2019 |
| 91217 | 71880 | Morganton A.B.C. Board | 6.87 | | 0.17 | | | |
| 91221 | 70745 | Drexel, Town Of | 6.76 | 6.87 | 0.06 | 0.14 | | |
| 91231 | 71870 | Morganton, City Of | 6.70 | 6.87 | | 0.14 | | |
| 91233 | | Morganton Housing Authority | 6.90 | | 0.20 | | | |
| 91241 | 71065 | Glen Alpine, Town Of | 6.86 | 6.87 | 0.16 | 0.14 | | |
| 91251 | | Hildebrand, Town Of | 10.80 | | | | 21,878 | 6/30/2017 |
| 91261 | | Connelly Springs, Town Of | 9.59 | | | | 15,925 | 9/30/2027 |
| 91301 | 70340 | Cabarrus County | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 91302 | | Water & Sewer Authority Of Cabarrus County | 6.77 | | 0.07 | | | |
| 91306 | | Cabarrus Co. Public Health Auth | 6.76 | | 0.06 | | | |
| 91308 | | Cabarrus Co. Tourism Auth | 7.37 | | | | 63,144 | 9/30/2032 |
| 91311 | 70590 | Concord, City Of | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 91317 | | Concord A.B.C. Board | 6.87 | | 0.17 | | | |
| 91321 | | Mount Pleasant, Town Of | 12.84 | | | | 237,804 | 12/31/2027 |
| 91327 | | Mt. Pleasant A.B.C. Board | 6.85 | | 0.15 | | | |
| 91331 | 71468 | Kannapolis, Town Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 91341 | | Midland, Town Of | 6.70 | | | | | |
| 91401 | 70350 | Caldwell County | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 91411 | 71090 | Granite Falls, Town Of | 6.83 | 6.87 | 0.13 | 0.14 | | |
| 91417 | | Granite Falls A.B.C. Board | 6.91 | | 0.21 | | | |
| 91421 | | Sawmills, Town Of | 9.81 | | | | 68,741 | 9/30/2018 |
| 91423 | | Lenoir Housing Authority | 6.82 | | 0.12 | | | |
| 91431 | 71395 | Hudson, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 91441 | | Harrisburg, Town Of | 8.35 | | | | 117,269 | 9/30/2013 |
| 91451 | 71552 | Lenior, City Of | 13.24 | 13.41 | | 0.14 | 4,267,489 | 6/30/2019 |
| 91457 | | Lenior A.B.C. Board | 16.30 | | | | 114,712 | 3/31/2023 |
| 91461 | | Cajah's Mountain, Town Of | 24.47 | | | | 93,415 | 9/30/2028 |
| 91501 | 70357 | Camden County | 6.85 | 6.87 | 0.15 | 0.14 | | |
| 91504 | | Camden County A.B.C. Board | 6.84 | | 0.14 | | | |
| 91601 | 70380 | Carteret County | 6.82 | 6.87 | 0.12 | 0.14 | | |
| 91604 | 70385 | Carteret County A.B.C. Board | 6.83 | 6.87 | 0.13 | 0.14 | | |
| 91611 | 71860 | Morehead City, Town Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 91621 | 72035 | Newport, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 91631 | 70145 | Beaufort, Town Of | 6.83 | 6.87 | 0.13 | 0.14 | | |
| 91633 | | Beaufort Housing Authority | 6.70 | | | | | |

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2012
By Participating Employers Included in the Valuation

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|----------------|--------------|---|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 91641 | 72290 | Pine Knoll Shores, Town Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 91651 | 70890 | Emerald Isle, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 91661 | 71405 | Indian Beach, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 91671 | 70365 | Cape Carteret, Town Of | 10.10 | 10.16 | 0.11 | 0.14 | 26,544 | 9/30/2012 |
| 91681 | 70080 | Atlantic Beach, Town Of | 13.14 | 13.10 | 0.21 | 0.14 | 1,772,509 | 3/31/2028 |
| 91691 | | Cedar Point, Town Of | 8.14 | | | | 185,365 | 6/30/2032 |
| 91701 | 70415 | Caswell County | 6.82 | 6.87 | 0.12 | 0.14 | | |
| 91704 | | Caswell County A.B.C. Board | 6.85 | | 0.15 | | | |
| 91706 | | Caswell County Welfare Department | 6.78 | | 0.08 | | | |
| 91719 | 73192 | Yanceyville, Town Of | 6.83 | | 0.13 | | | |
| 91801 | 70430 | Catawba County | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 91804 | 70440 | Catawba County A.B.C. Board | 7.01 | 6.87 | 0.31 | 0.14 | | |
| 91809 | | Mental Health Partners | 6.87 | | 0.17 | | | |
| 91811 | 71330 | Hickory, City Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 91812 | | Hickory/Conover Tourism Dev. Authority | 7.82 | | | | 29,956 | 12/31/2021 |
| 91813 | | Hickory Housing Authority | 6.78 | | 0.08 | | | |
| 91818 | | Western Piedmont Council of Governments | 17.43 | | | | 2,744,600 | 3/31/2023 |
| 91819 | | Western Piedmont Regional Transit Authority | 6.95 | | 0.25 | | | |
| 91821 | 70535 | Claremont, Town Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 91831 | 71700 | Maiden, Town Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 91841 | 71640 | Long View, Town Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 91851 | 70610 | Conover, Town Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 91861 | 70270 | Brookford, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 91871 | 72040 | Newton, Town Of | 7.27 | 7.32 | 0.12 | 0.14 | 14,559 | 6/30/2011 |
| 91881 | 70441 | Catawba, Town Of | 8.84 | 9.01 | | 0.14 | 54,667 | 12/31/2022 |
| 91901 | 70490 | Chatham County | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 91903 | | Chatham County Housing Authority | 12.53 | | | | 18,710 | 6/30/2013 |
| 91904 | | Chatham County A.B.C. Board | 7.28 | | | | 3,733 | 12/31/2017 |
| 91908 | | Goldston-Gulf Sanitary District | 6.70 | | | | | |
| 91911 | 72625 | Siler City, Town Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 91917 | | Siler City A.B.C. Board | 6.92 | | 0.22 | | | |
| 91921 | 72330 | Pittsboro, Town Of | 6.83 | 6.87 | 0.13 | 0.14 | | |
| 92001 | 70500 | Cherokee County | 6.85 | 6.87 | 0.15 | 0.14 | | |
| 92005 | | Nantahala Regional Library | 6.90 | | 0.20 | | | |
| 92011 | 71975 | Murphy, Town Of | 6.92 | 6.87 | 0.22 | 0.14 | | |
| 92017 | | Murphy A.B.C. Board | 6.78 | | 0.08 | | | |
| 92021 | 70036 | Andrews, Town Of | 11.60 | 11.77 | | 0.14 | 188,469 | 6/30/2018 |
| 92101 | 70530 | Chowan County | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 92104 | | Chowan County A.B.C. Board | 6.99 | | 0.29 | | | |
| 92109 | | Albemarle Regional Plan. & Develop. Com | 6.82 | | 0.12 | | | |

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|----------------|--------------|---|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 92111 | 70817 | Edenton, Town Of | 6.86 | 6.87 | 0.16 | 0.14 | | |
| 92113 | | The New Edenton Housing Authority | 17.36 | | 0.11 | | 130,540 | 6/30/2021 |
| 92201 | 70538 | Clay County | 6.84 | 6.87 | 0.14 | 0.14 | | |
| 92301 | 70550 | Cleveland County | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 92302 | | Cleveland County Sanitary District | 8.36 | | | | 195,163 | 6/30/2020 |
| 92311 | 72610 | Shelby, City Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 92317 | | Shelby A.B.C. Board | 6.85 | | 0.15 | | | |
| 92321 | 71490 | Kings Mountain, City Of | 6.70 | 6.87 | | 0.14 | | |
| 92327 | | Kings Mountain A.B.C. Board | 6.84 | | 0.14 | | | |
| 92331 | 70230 | Boiling Springs, Town Of | 6.90 | 6.87 | 0.20 | 0.14 | | |
| 92341 | 71532 | Lawndale, Town Of | 6.70 | | | | | |
| 92351 | 71178 | Grover, Town Of | 8.92 | | 0.25 | | 11,457 | 9/30/2020 |
| 92401 | 70580 | Columbus County | 6.83 | 6.87 | 0.13 | 0.14 | | |
| 92403 | | Whiteville Housing Authority | 6.70 | | | | | |
| 92411 | 73060 | Whiteville, City Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 92417 | | Whiteville A.B.C. Board | 6.75 | | 0.05 | | | |
| 92421 | | Brunswick, Town Of | 9.74 | | | | 10,770 | 6/30/2017 |
| 92427 | | Lake Waccamaw A.B.C. Board | 7.31 | | 0.61 | | | |
| 92431 | 70908 | Fair Bluff, Town Of | 11.28 | 11.45 | | 0.14 | 54,016 | 9/30/2017 |
| 92441 | 70450 | Chadbourn, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 92444 | | Chadburn A.B.C. Board | 6.70 | | | | | |
| 92451 | 72760 | Tabor City, Town Of | 13.23 | 13.40 | | 0.14 | 67,488 | 6/30/2012 |
| 92457 | | Tabor City A.B.C. Board | 11.27 | | | | 5,339 | 6/30/2015 |
| 92461 | 71519 | Lake Woccamaw, Town Of | 11.83 | 12.00 | | 0.14 | 160,343 | 9/30/2018 |
| 92501 | 70650 | Craven County | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 92502 | | First Craven Sanitary District | 7.26 | | | | 411 | 6/30/2011 |
| 92504 | | Craven County A.B.C. Board | 6.93 | | 0.23 | | | |
| 92505 | | Craven-Pamlico-Carteret Regional Library | 6.92 | | 0.22 | | | |
| 92506 | | Craven County Airport Authority | 9.04 | | 0.40 | | 10,302 | 12/31/2012 |
| 92507 | | Neuse River Council Of Governments | 6.78 | | 0.08 | | | |
| 92508 | | Coastal Regional Waste Management Authority | 6.80 | | 0.10 | | | |
| 92509 | | Neuse Clinic | 6.77 | | 0.07 | | | |
| 92511 | 72020 | New Bern, City Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 92521 | 72810 | Trent Woods, Town Of | 6.84 | 6.87 | 0.14 | 0.14 | | |
| 92531 | 71240 | Havelock, City Of | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 92541 | 72435 | River Bend, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 92551 | 72910 | Vanceboro, Town Of | 14.89 | 15.06 | | 0.14 | 67,651 | 6/30/2014 |
| 92561 | | Bridgeton, Town Of | 9.40 | 9.57 | | 0.14 | 12,091 | 12/31/2016 |
| 92571 | | Cove City, Town Of | 11.44 | | | | 13,864 | 9/30/2026 |
| 92601 | 70680 | Cumberland County | 6.79 | 6.87 | 0.09 | 0.14 | | |

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|----------------|--------------|--|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 92602 | | Westarea Volunteer Fire Department | 9.31 | | | | 5,886 | 6/30/2013 |
| 92604 | 70685 | Cumberland County A.B.C. Board | 9.43 | 9.45 | 0.15 | 0.14 | 87,599 | 9/30/2012 |
| 92607 | | Region M Council Of Governments | 6.85 | | 0.15 | | | |
| 92608 | | Cumberland Memorial Auditorium Com | 6.80 | | 0.10 | | | |
| 92611 | 70940 | Fayetteville, City Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 92613 | | Fayetteville Metro. Housing Authority | 14.64 | | 0.12 | | 1,424,191 | 3/31/2020 |
| 92614 | | Fayetteville Public Works Commission | 11.93 | | | | 19,376,818 | 3/31/2027 |
| 92621 | 72715 | Stedman, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 92631 | 71390 | Hope Mills, Town Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 92641 | | Wade, Town Of | 6.70 | | | | | |
| 92651 | | Linden, Town Of | 8.99 | | | | 4,849 | 12/31/2017 |
| 92661 | 72676 | Spring Lake, Town Of | 13.43 | 13.49 | 0.11 | 0.14 | 2,057,584 | 9/30/2024 |
| 92671 | | Falcon, Town Of | 13.12 | | | | 22,826 | 6/30/2026 |
| 92681 | | Eastover, Town Of | 6.70 | | | | | |
| 92701 | 70700 | Currituck County | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 92704 | | Currituck County A.B.C. Board | 6.70 | | | | | |
| 92801 | 70720 | Dare County | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 92802 | | Dare County Tourism Board | 10.13 | | 0.06 | | 102,531 | 6/30/2016 |
| 92804 | 70721 | Dare County A.B.C. Board | 6.92 | 6.87 | 0.22 | 0.14 | | |
| 92811 | 71980 | Nags Head, Town Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 92821 | 71480 | Kill Devil Hills, Town Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 92831 | 71705 | Manteo, Town Of | 6.86 | 6.87 | 0.16 | 0.14 | | |
| 92841 | 72645 | Southern Shores, Town Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 92851 | 71507 | Kitty Hawk, Town Of | 6.92 | 6.87 | 0.22 | 0.14 | | |
| 92861 | 70755 | Duck, Town Of | 7.47 | 7.64 | | 0.14 | 112,372 | 6/30/2027 |
| 92901 | 70723 | Davidson County | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 92911 | 72780 | Thomasville, City Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 92913 | | Thomasville Housing Authority | 23.13 | | | | 495,142 | 6/30/2027 |
| 92917 | | Lexington A.B.C. Board | 6.96 | | 0.26 | | | |
| 92921 | 70730 | Denton, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 92931 | 71570 | Lexington, City Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 93001 | 70725 | Davie County | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 93009 | | Davie Soil & Water Conservation District | 6.70 | | | | | |
| 93011 | 71790 | Mocksville, Town Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 93021 | | Bermuda Run, Town Of | 8.57 | | | | 25,581 | 6/30/2025 |
| 93027 | | Cooleemee A.B.C. Board | 7.24 | | | | 552 | 12/31/2012 |
| 93031 | 70624 | Cooleemee, Town Of | 12.90 | 13.07 | | 0.14 | 118,663 | 9/30/2027 |
| 93101 | 70770 | Duplin County | 6.83 | 6.87 | 0.13 | 0.14 | | |
| 93108 | | Duplin-Sampson Area Mental Health | 6.80 | | 0.10 | | | |
| 93111 | 70160 | Beulaville, Town Of | 6.78 | 6.87 | 0.08 | 0.14 | | |

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2012
By Participating Employers Included in the Valuation

| Local Code No. | LEO Code No. | Employer | Total Rate | | Death Benefit Rate | | Unfunded Accrued Liability Amount | Date of Liquidation of Accrued Liability |
|----------------|--------------|---|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 93121 | 71469 | Kenansville, Town Of | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 93127 | | Kenansville A.B.C. Board | 6.70 | | | | | |
| 93131 | 72981 | Warsaw, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 93137 | | Warsaw A.B.C. Board | 6.70 | | | | | |
| 93141 | 70920 | Faison, Town Of | 6.77 | | 0.07 | | | |
| 93151 | 72970 | Wallace, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 93157 | | Wallace A.B.C. Board | 6.70 | | | | | |
| 93161 | 72487 | Rose Hill, Town Of | 6.87 | 6.87 | 0.17 | 0.14 | | |
| 93171 | | Calypso, Town Of | 8.30 | | | | 611 | 9/30/2011 |
| 93181 | | Teachey, Town Of | 13.44 | | | | 11,861 | 6/30/2013 |
| 93191 | 71690 | Magnolia, Town Of | 9.63 | 9.80 | | 0.14 | 65,454 | 6/30/2022 |
| 93201 | 70790 | Durham County | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 93202 | | Parkwood Fire Department | 6.79 | | 0.09 | | | |
| 93204 | 70800 | Durham County A.B.C. Board | 6.82 | 6.87 | 0.12 | 0.14 | | |
| 93211 | 70780 | Durham, City Of | 6.70 | 6.87 | | 0.14 | | |
| 93212 | | Durham Convention and Visitors Bureau | 12.41 | | | | 642,988 | 9/30/2028 |
| 93219 | | Triangle J Council Of Governments | 6.76 | | 0.06 | | | |
| 93301 | 70820 | Edgecombe County | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 93303 | | Edgecombe-Nash Mental Health Clinic | 6.78 | | 0.08 | | | |
| 93304 | | Edgecombe County A.B.C. Board | 6.93 | | 0.23 | | | |
| 93305 | | Edgecombe-Nash Memorial Library | 6.83 | | 0.13 | | | |
| 93309 | | Region L Council Of Governments | 6.80 | | 0.10 | | | |
| 93311 | 72770 | Tarboro, Town Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 93317 | | Tarboro Redevelopment Commission | 6.83 | | 0.13 | | | |
| 93321 | 72480 | Rocky Mount, City Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 93323 | | Rocky Mount-Wilson Airport Authority | 6.82 | | 0.12 | | | |
| 93331 | 72296 | Pinetops, Town Of | 6.84 | 6.87 | 0.14 | 0.14 | | |
| 93333 | | Rocky Mount Housing Authority | 14.04 | | | | 651,837 | 12/31/2020 |
| 93341 | | Macclesfield, Town Of | 8.86 | | 0.16 | | 1,778 | 6/30/2011 |
| 93351 | 72351 | Princeville, Town Of | 9.86 | 10.03 | | 0.14 | 16,301 | 3/31/2013 |
| 93401 | 70951 | Forsyth County | 6.70 | 6.87 | | 0.14 | | |
| 93402 | | Airport Commission Of Forsyth County | 12.59 | | | | 184,073 | 6/30/2018 |
| 93407 | | Northwest Piedmont Council Of Governments | 6.79 | | 0.09 | | | |
| 93408 | | Forsyth-Stokes Mental Health Authority | 6.70 | | | | | |
| 93411 | 73130 | Winston-Salem, City Of | 6.70 | 6.87 | | 0.14 | | |
| 93413 | | Winston-Salem Housing Authority | 6.78 | | 0.08 | | | |
| 93417 | 73140 | Winston-Salem A.B.C. Board | 6.86 | 6.87 | 0.16 | 0.14 | | |
| 93421 | 71470 | Kernersville, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 93431 | | Rural Hall, Town Of | 6.78 | | 0.08 | | | |
| 93441 | | Clemmons, Village Of | 7.31 | | | | 22,403 | 9/30/2015 |

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2012
By Participating Employers Included in the Valuation

| Local Code No. | LEO Code No. | Employer | Total Rate | | Death Benefit Rate | | Unfunded Accrued Liability Amount | Date of Liquidation of Accrued Liability |
|----------------|--------------|-------------------------------------|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 93442 | | Clemmons Fire Department | 6.70 | | | | | |
| 93451 | | Lewisville, Town Of | 6.70 | | | | | |
| 93461 | | Walkertown, Town Of | 7.89 | | | | 9,103 | 12/31/2019 |
| 93471 | | Tobaccoville, Village Of | 7.30 | | | | 6,099 | 12/31/2023 |
| 93501 | 70960 | Franklin County | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 93511 | 70970 | Franklinton, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 93517 | | Franklinton A.B.C. Board | 7.23 | | 0.53 | | | |
| 93521 | 71650 | Louisburg, Town Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 93527 | | Louisburg A.B.C. Board | 6.91 | | 0.21 | | | |
| 93531 | 70295 | Bunn, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 93537 | | Bunn A.B.C. Board | 6.70 | | | | | |
| 93541 | 73200 | Youngsville, Town Of | 7.07 | 7.24 | | 0.14 | 7,178 | 9/30/2014 |
| 93601 | 71030 | Gaston County | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 93602 | 72682 | Stanley, Town Of | 9.08 | 9.12 | 0.13 | 0.14 | 78,118 | 6/30/2014 |
| 93609 | | Gaston-Lincoln Area Mental Health | 6.78 | | 0.08 | | | |
| 93610 | 71760 | Mcadenville, Town Of | 15.71 | | 0.04 | | 9,433 | 6/30/2014 |
| 93611 | 71040 | Gastonia, City Of | 6.70 | 6.87 | | 0.14 | | |
| 93615 | | Gaston Lincoln Regional Library | 6.75 | | 0.05 | | | |
| 93617 | | Gastonia A.B.C. Board | 7.04 | | 0.34 | | | |
| 93618 | | Gaston Co. Economic Dev. Commission | 16.77 | | | | 119,190 | 12/31/2022 |
| 93621 | 70150 | Belmont, City Of | 6.70 | 6.87 | | 0.14 | | |
| 93623 | | Belmont Housing Authority | 10.29 | | | | 6,618 | 3/31/2018 |
| 93631 | 70640 | Cramerton, Town Of | 6.90 | 6.87 | 0.20 | 0.14 | | |
| 93641 | 70520 | Cherryville, City Of | 6.86 | 6.87 | 0.16 | 0.14 | | |
| 93647 | | Cherryville A.B.C. Board | 19.91 | | | | 63,604 | 12/31/2023 |
| 93651 | 70705 | Dallas, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 93661 | 71655 | Lowell, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 93671 | | Bessemer City, City Of | 6.96 | | 0.26 | | | |
| 93677 | | Bessemer City A.B.C. Board | 6.70 | | | | | |
| 93681 | 72390 | Ranlo, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 93691 | 71930 | Mt. Holly, City Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 93701 | 71050 | Gates County | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 93704 | 71052 | Gates County A.B.C. Board | 6.87 | | 0.17 | | | |
| 93801 | 71085 | Graham County | 11.54 | 11.71 | | 0.14 | 1,225,082 | 6/30/2024 |
| 93803 | | Graham County Health Department | 6.77 | | 0.07 | | | |
| 93806 | | Graham County Welfare Department | 6.82 | | 0.12 | | | |
| 93821 | | Robbinsville, Town of | 14.18 | | 0.16 | | 205,159 | 3/31/2023 |
| 93901 | 71110 | Granville County | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 93904 | | Granville County A.B.C. Board | 7.12 | | 0.42 | | | |
| 93906 | | Granville County Hospital | 6.77 | | 0.07 | | | |

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2012
By Participating Employers Included in the Valuation

| Local Code No. | LEO Code No. | Employer | Total Rate | | Death Benefit Rate | | Unfunded Accrued Liability Amount | Date of Liquidation of Accrued Liability |
|----------------|--------------|---|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 93908 | | Granville-Vance Health District | 6.78 | | 0.08 | | | |
| 93910 | | South Granville Water and Sewer Authority | 6.92 | | 0.22 | | | |
| 93911 | 72200 | Oxford, City Of | 6.82 | 6.87 | 0.12 | 0.14 | | |
| 93913 | | Oxford Housing Authority | 6.79 | | 0.09 | | | |
| 93914 | 72722 | Stovall, Town Of | 7.12 | | 0.42 | | | |
| 93921 | 70660 | Creedmoor, City Of | 6.70 | 6.87 | | 0.14 | | |
| 93931 | | Butner, Town Of | 6.85 | | 0.15 | | | |
| 94001 | 71130 | Greene County | 6.85 | 6.87 | 0.15 | 0.14 | | |
| 94002 | | Maury Sanitary Land District | 7.59 | | | | 3,703 | 3/31/2020 |
| 94004 | | Greene County A.B.C. Board | 6.76 | | 0.06 | | | |
| 94005 | | Neuse Regional Library - Greene County | 6.89 | | 0.19 | | | |
| 94011 | | Hookerton, Town Of | 6.76 | | 0.06 | | | |
| 94021 | | Snow Hill, Town Of | 6.70 | | | | | |
| 94031 | | Walstonburg, Town Of | 13.98 | | | | 64,217 | 9/30/2033 |
| 94101 | 71180 | Guilford, County Of | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 94102 | | Guil-Rand Fire Department | 6.70 | | | | | |
| 94108 | | Pinecroft-Sedgefield Fire District | 6.70 | | | | | |
| 94109 | | Alamance Community Fire Dist.,Inc | 6.70 | | | | | |
| 94111 | 71140 | Greensboro, City Of | 6.79 | 6.88 | 0.08 | 0.14 | 25,690 | 12/31/2012 |
| 94112 | | Piedmont Triad Regional Water Authority | 6.76 | 6.87 | 0.06 | 0.14 | | |
| 94117 | 71150 | Greensboro A.B.C. Board | 6.81 | | 0.11 | | | |
| 94118 | | Guilford Fire District | 8.59 | | | | 38,124 | 12/31/2013 |
| 94121 | 71340 | High Point, City Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 94127 | | High Point A.B.C. Board | 6.89 | | 0.19 | | | |
| 94131 | 71442 | Jamestown, Town Of | 6.84 | | 0.14 | | | |
| 94141 | | Piedmont Triad Council Of Governments | 6.82 | | 0.12 | | | |
| 94151 | 71060 | Gibsonville, Town Of | 6.82 | 6.87 | 0.12 | 0.14 | | |
| 94157 | | Gibsonville A.B.C. Board | 6.70 | | | | | |
| 94161 | | Oak Ridge, Town Of | 7.95 | | | | 24,554 | 3/31/2024 |
| 94168 | | Colfax Volunteer Fire Department | 6.70 | | | | | |
| 94171 | | Summerfield, Town Of | 7.96 | | | | 37,894 | 9/30/2028 |
| 94172 | | Summerfield Fire District | 6.74 | | 0.04 | | | |
| 94201 | 71200 | Halifax County | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 94204 | | Halifax County A.B.C. Board | 6.89 | | 0.19 | | | |
| 94205 | | Halifax County Tourism Develop. Auth. | 6.77 | | 0.07 | | | |
| 94209 | | Roanoke Rapids Sanitary District | 6.79 | | 0.09 | | | |
| 94211 | 70895 | Enfield, Town Of | 6.90 | 6.87 | 0.20 | 0.14 | | |
| 94221 | 72440 | Roanoke Rapids, City Of | 6.82 | 6.87 | 0.12 | 0.14 | | |
| 94231 | 73017 | Weldon, Town Of | 6.84 | 6.87 | 0.14 | 0.14 | | |
| 94241 | 72590 | Scotland Neck, Town Of | 6.91 | 6.87 | 0.21 | 0.14 | | |

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2012
By Participating Employers Included in the Valuation

| Local Code No. | LEO Code No. | Employer | Total Rate | | Death Benefit Rate | | Unfunded Accrued Liability Amount | Date of Liquidation of Accrued Liability |
|----------------|--------------|---|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 94251 | | Hobgood, Town Of | 8.72 | | 0.05 | | 5,662 | 9/30/2013 |
| 94261 | 71615 | Littleton, Town Of | 11.93 | 12.10 | | 0.14 | 32,173 | 9/30/2014 |
| 94301 | 71230 | Harnett County | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 94311 | 70760 | Dunn, Town Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 94313 | | Dunn Housing Authority | 6.89 | | 0.19 | | | |
| 94317 | | Dunn A.B.C. Board | 7.06 | | 0.36 | | | |
| 94321 | 71585 | Lillington, Town Of | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 94331 | 70900 | Erwin, Town Of | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 94341 | 70570 | Coats, Town Of | 6.85 | 6.87 | 0.15 | 0.14 | | |
| 94347 | | Angier A.B.C. Board | 6.85 | | 0.15 | | | |
| 94351 | 70038 | Angier, Town Of | 12.70 | 12.87 | | 0.14 | 206,928 | 9/30/2014 |
| 94401 | 71250 | Haywood County | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 94402 | | Haywood Medical Center | 6.78 | | 0.08 | | | |
| 94408 | | Junaluska Sanitary District | 15.03 | | 0.08 | | 90,226 | 3/31/2021 |
| 94411 | 73010 | Waynesville, Town Of | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 94412 | 73015 | Waynesville A.B.C. Board | 7.07 | | 0.37 | | | |
| 94421 | 71685 | Maggie Valley, Town Of | 8.88 | 9.05 | | 0.14 | 27,881 | 6/30/2012 |
| 94427 | | Maggie Valley A.B.C. Board | 11.94 | | | | 13,443 | 6/30/2013 |
| 94428 | | Maggie Valley Sanitary District | 12.44 | | | | 178,192 | 9/30/2021 |
| 94431 | 70362 | Canton, Town Of | 11.56 | 11.60 | 0.13 | 0.14 | 776,193 | 6/30/2020 |
| 94437 | | Canton A.B.C. Board | 11.58 | | | | 62,497 | 12/31/2027 |
| 94501 | 71275 | Henderson County | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 94511 | 71280 | Hendersonville, City Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 94512 | | Hendersonville Water Commission | 6.81 | | 0.11 | | | |
| 94517 | | Hendersonville A.B.C. Board | 6.70 | | | | | |
| 94521 | 71525 | Laurel Park, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 94527 | | Laurel Park A.B.C. Board | 6.97 | | 0.27 | | | |
| 94531 | | Flat Rock, Village Of | 7.33 | | | | 5,184 | 3/31/2020 |
| 94532 | | Blue Ridge Fire Department | 6.77 | | 0.07 | | | |
| 94541 | 70943 | Fletcher, Town Of | 7.29 | 7.46 | | 0.14 | 24,461 | 6/30/2014 |
| 94547 | | Fletcher A.B.C. Board | 6.70 | | | | | |
| 94551 | | Mills River, Town Of | 7.55 | | 0.11 | | 16,611 | 9/30/2028 |
| 94601 | 71310 | Hertford County | 6.83 | 6.87 | 0.13 | 0.14 | | |
| 94604 | 71320 | Hertford County A.B.C. Board | 6.84 | | 0.14 | | | |
| 94606 | | Hertford County Public Health Authority | 6.81 | | 0.11 | | | |
| 94611 | 70007 | Ahoskie, Town Of | 6.82 | 6.87 | 0.12 | 0.14 | | |
| 94621 | 71970 | Murfreesboro, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 94631 | 73155 | Winton, Town Of | 6.70 | | | | | |
| 94641 | | Cofield, Town Of | 18.37 | | | | 61,304 | 9/30/2021 |
| 94701 | 71370 | Hoke County | 6.79 | 6.87 | 0.09 | 0.14 | | |

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2012
By Participating Employers Included in the Valuation

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|----------------|--------------|---|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 94704 | | Hoke County A.B.C. Board | 6.78 | | 0.08 | | | |
| 94711 | 72355 | Raeford, Town Of | 6.83 | 6.87 | 0.13 | 0.14 | | |
| 94801 | 71400 | Hyde County | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 94804 | | Hyde County A.B.C. Board | 6.70 | | | | | |
| 94812 | | Ocracoke Sanitary District | 8.78 | | 0.11 | | 5,569 | 6/30/2012 |
| 94901 | 71420 | Iredell County | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 94908 | | Greater Statesville Development Co | 6.70 | | | | | |
| 94911 | 72700 | Statesville, City Of | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 94917 | 72710 | Statesville A.B.C. Board | 6.87 | | 0.17 | | | |
| 94921 | 71850 | Mooreville, City Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 94923 | | Mooreville Housing Authority | 11.41 | | 0.08 | | 22,162 | 6/30/2013 |
| 94927 | | Mooreville A.B.C. Board | 6.80 | | 0.10 | | | |
| 94931 | 72815 | Troutman, Town Of | 6.85 | 6.87 | 0.15 | 0.14 | | |
| 95001 | 71430 | Jackson County | 6.82 | 6.87 | 0.12 | 0.14 | | |
| 95002 | | Tuckaseegee Water And Sewer Auth | 6.79 | | 0.09 | | | |
| 95005 | | Fontana Regional Library | 6.88 | | 0.18 | | | |
| 95008 | | Southwestern Plan. & Econ. Dev. Co | 6.77 | | 0.07 | | | |
| 95009 | | Smoky Mountain Mental Health Center | 6.77 | | 0.07 | | | |
| 95011 | 72750 | Sylva, Town Of | 11.73 | 11.83 | 0.07 | 0.14 | 311,411 | 6/30/2019 |
| 95017 | | Sylva A.B.C. Board | 11.98 | | 0.15 | | 29,728 | 3/31/2016 |
| 95101 | 71460 | Johnston County | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 95104 | | Johnston County A.B.C. Board | 6.89 | | 0.19 | | | |
| 95105 | | Johnston County Public Library | 6.86 | | 0.16 | | | |
| 95110 | | Johnston County Memorial Hospital Authority | 6.83 | | 0.13 | | | |
| 95111 | 72630 | Smithfield, Town Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 95113 | | Smithfield Housing Authority | 17.38 | | | | 282,314 | 6/30/2023 |
| 95121 | 72594 | Selma, Town Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 95123 | | Selma Housing Authority | 6.81 | | 0.11 | | | |
| 95131 | 70540 | Clayton, Town Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 95141 | 70170 | Benson, Town Of | 6.82 | 6.87 | 0.12 | 0.14 | | |
| 95151 | 70954 | Four Oaks, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 95161 | 72295 | Pine Level, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 95171 | 71472 | Kenly, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 95181 | 72349 | Princeton, Town Of | 10.08 | 10.25 | | 0.14 | 74,498 | 3/31/2021 |
| 95191 | | Wilson's Mills, Town Of | 9.52 | 9.69 | | 0.14 | 82,750 | 3/31/2032 |
| 95201 | 71465 | Jones County | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 95204 | | Jones County A.B.C. Board | 6.88 | | 0.18 | | | |
| 95205 | | Neuse Regional Library - Jones County | 6.87 | | 0.17 | | | |
| 95211 | | Pollocksville, Town Of | 10.06 | | 0.31 | | 17,320 | 6/30/2016 |
| 95221 | 71745 | Maysville, Town Of | 16.47 | 16.64 | | 0.14 | 115,936 | 6/30/2018 |

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2012
By Participating Employers Included in the Valuation

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|----------------|--------------|--|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 95301 | 71535 | Lee County | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 95311 | 72565 | Sanford, City Of | 6.70 | 6.87 | | 0.14 | | |
| 95317 | | Sanford A.B.C. Board | 6.91 | | 0.21 | | | |
| 95321 | 70265 | Broadway, Town Of | 6.83 | 6.87 | 0.13 | 0.14 | | |
| 95401 | 71550 | Lenoir County | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 95404 | | Lenoir County A.B.C. Board | 6.78 | | 0.08 | | | |
| 95405 | | Neuse Regional Library | 6.70 | | | | | |
| 95411 | 71500 | Kinston, City Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 95412 | | Global Transpark Development Comm | 8.51 | | | | 100,561 | 6/30/2018 |
| 95413 | | Kinston Housing Authority | 16.74 | | 0.10 | | 1,443,193 | 3/31/2022 |
| 95415 | | Kinston-Lenoir County Library | 6.70 | | | | | |
| 95421 | 72305 | Pink Hill, Town Of | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 95431 | 71517 | Lagrange, Town Of | 6.76 | | 0.06 | | | |
| 95501 | 71590 | Lincoln County | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 95504 | | Lincoln County A.B.C. Board | 7.84 | | | | 11,590 | 12/31/2028 |
| 95511 | 71600 | Lincolnton, City Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 95513 | | Lincolnton Housing Authority | 6.82 | | 0.12 | | | |
| 95517 | | Lincolnton A.B.C. Board | 7.06 | | 0.36 | | | |
| 95601 | 71680 | Macon County | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 95611 | 70955 | Franklin, Town Of | 6.84 | 6.87 | 0.14 | 0.14 | | |
| 95617 | | Highlands A.B.C. Board | 6.91 | | 0.21 | | | |
| 95621 | 71335 | Highlands, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 95701 | 71684 | Madison County | 6.84 | 6.87 | 0.14 | 0.14 | | |
| 95711 | 71718 | Mars Hill, Town Of | 6.84 | 6.87 | 0.14 | 0.14 | | |
| 95721 | 71711 | Marshall, Town Of | 10.55 | 10.67 | 0.05 | 0.14 | 13,908 | 3/31/2012 |
| 95733 | | Hot Springs Housing Authority | 27.67 | | | | 181,087 | 6/30/2024 |
| 95801 | 71730 | Martin County | 6.84 | 6.87 | 0.14 | 0.14 | | |
| 95802 | | Martin County Travel & Tourism Authority | 6.74 | | 0.04 | | | |
| 95804 | | Martin County A B C Board | 6.87 | | 0.17 | | | |
| 95811 | 73080 | Williamston, City Of | 6.70 | 6.87 | | 0.14 | | |
| 95813 | | Williamston Housing Authority | 18.39 | | 0.12 | | 268,134 | 3/31/2019 |
| 95831 | | Hamilton, Town Of | 11.96 | | 0.11 | | 44,223 | 9/30/2018 |
| 95841 | | Jamesville, Town Of | 18.51 | | | | 94,207 | 12/31/2018 |
| 95851 | 72445 | Robersonville, Town Of | 16.33 | 16.50 | | 0.14 | 715,505 | 12/31/2019 |
| 95853 | | Robersonville Housing Authority | 10.85 | | | | 54,932 | 12/31/2019 |
| 95901 | 71762 | Mc Dowell County | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 95908 | 80467 | Pleasant Garden Fire Department | 6.70 | | | | | |
| 95911 | 71710 | Marion, Town Of | 6.83 | 6.87 | 0.13 | 0.14 | | |
| 95917 | | Marion A.B.C. Board | 6.70 | | | | | |
| 95921 | 72140 | Old Fort, Town Of | 6.70 | 6.87 | | 0.14 | | |

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2012
By Participating Employers Included in the Valuation

| Local Code No. | LEO Code No. | Employer | Total Rate | | Death Benefit Rate | | Unfunded Accrued Liability Amount | Date of Liquidation of Accrued Liability |
|----------------|--------------|---|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 96001 | 71770 | Mecklenburg County | 6.76 | 6.87 | 0.06 | 0.14 | | |
| 96002 | | Charlotte Mecklenburg P.B.A. | 10.96 | | 0.07 | | 80,694 | 3/31/2013 |
| 96003 | | Charlott Housing Authority | 6.70 | | | | | |
| 96004 | 71780 | Mecklenburg County A.B.C. Board | 6.83 | 6.87 | 0.13 | 0.14 | | |
| 96005 | | Charlotte-Mecklenburg Public Libra | 6.79 | | 0.09 | | | |
| 96008 | | Mecklenburg County Ems Agency | 6.74 | | 0.04 | | | |
| 96009 | | Centralina Council Of Governments | 6.70 | | | | | |
| 96011 | 70480 | Charlotte, City Of | 6.70 | 6.87 | | 0.14 | | |
| 96012 | | Charlotte Auditorium-Coliseum | 6.70 | | | | | |
| 96018 | | Charlotte Fire Ret Sys Board of Trust | 6.70 | | | | | |
| 96021 | 72300 | Pineville, Town Of | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 96031 | 71775 | Mint Hill, Town Of | 6.75 | 6.87 | 0.05 | 0.14 | | |
| 96041 | 71397 | Huntersville, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 96051 | 70625 | Cornelius, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 96061 | 72679 | Stallings, Town Of | 6.93 | 6.87 | 0.23 | 0.14 | | |
| 96071 | 71740 | Matthews, Town Of | 9.26 | 9.33 | 0.10 | 0.14 | 878,975 | 6/30/2017 |
| 96081 | 70724 | Davidson, Town Of | 9.22 | 9.39 | | 0.14 | 303,067 | 12/31/2017 |
| 96101 | 71788 | Mitchell County | 6.86 | 6.87 | 0.16 | 0.14 | | |
| 96102 | | Mitchell Soil & Water Conserv. District | 10.16 | | | | 10,153 | 9/30/2015 |
| 96111 | 72678 | Spruce Pine, Town Of | 6.89 | 6.87 | 0.19 | 0.14 | | |
| 96121 | 70105 | Bakersville, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 96201 | 71815 | Montgomery County | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 96204 | | Montgomery-Municipal A.B.C. Board | 6.85 | | 0.15 | | | |
| 96211 | 72685 | Star, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 96221 | 72822 | Troy, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 96231 | 70192 | Biscoe, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 96241 | 70360 | Candor, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 96251 | 71920 | Mount Gilead, Town Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 96301 | 71830 | Moore County | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 96302 | 72776 | Taylortown, Town Of | 7.90 | 8.07 | | 0.14 | 4,547 | 6/30/2015 |
| 96304 | 71840 | Moore County A.B.C. Board | 6.86 | | 0.16 | | | |
| 96305 | | Moore County Tourism Develop. Auth. | 6.70 | | | | | |
| 96310 | | Moore County Airport Authority | 6.94 | | 0.18 | | 1,201 | 9/30/2018 |
| 96311 | 72640 | Southern Pines, Town Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 96312 | 70358 | Cameron, Town Of | 7.06 | 7.23 | | 0.14 | 2,518 | 12/31/2018 |
| 96321 | 72920 | Vass, Town Of | 6.89 | 6.87 | 0.19 | 0.14 | | |
| 96331 | 70005 | Aberdeen, Town Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 96341 | 72443 | Robbins, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 96351 | 72287 | Pinehurst, Village Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 96361 | 72285 | Pinebluff, Town Of | 6.87 | 6.87 | 0.17 | 0.14 | | |

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2012
By Participating Employers Included in the Valuation

| Local Code No. | LEO Code No. | Employer | Total Rate | | Death Benefit Rate | | Unfunded Accrued Liability Amount | Date of Liquidation of Accrued Liability |
|----------------|--------------|---|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 96371 | 73040 | Whispering Pines, Village Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 96381 | 70953 | Foxfire Village | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 96391 | 70390 | Carthage, Town Of | 16.97 | 17.14 | | 0.14 | 273,197 | 9/30/2014 |
| 96401 | 71990 | Nash County | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 96404 | 72000 | Nash County A.B.C. Board | 6.90 | 6.87 | 0.20 | 0.14 | | |
| 96405 | | Braswell Memorial Library | 7.90 | | | | 146,840 | 6/30/2026 |
| 96411 | 72675 | Spring Hope, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 96421 | 71995 | Nashville, Town Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 96431 | 71785 | Middlesex, Town Of | 6.83 | 6.87 | 0.13 | 0.14 | | |
| 96441 | 73045 | Whitakers, Town Of | 7.65 | 7.82 | | 0.14 | 10,601 | 9/30/2015 |
| 96451 | 70104 | Bailey, Town Of | 8.30 | 8.47 | | 0.14 | 25,185 | 6/30/2019 |
| 96461 | 72600 | Sharpsburg, Town of | 6.70 | 6.87 | | 0.14 | | |
| 96501 | 72030 | New Hanover County | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 96502 | 72024 | New Hanover Airport Authority | 8.43 | 8.50 | 0.10 | 0.14 | 77,975 | 6/30/2013 |
| 96503 | | Wilmington Housing Authority | 13.05 | | | | 1,788,313 | 6/30/2024 |
| 96504 | | New Hanover County A.B.C. Board | 6.70 | | | | | |
| 96507 | | Cape Fear Public Utility Authority | 6.70 | | | | | |
| 96508 | | Lower Cape Fear Water & Sewer Auth | 7.06 | | 0.36 | | | |
| 96509 | | Southeastern Mental Health Center | 6.78 | | 0.08 | | | |
| 96511 | 73165 | Wrightsville Beach, Town Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 96512 | | Cape Fear Public Transportation Authority | 6.70 | | | | | |
| 96521 | 70375 | Carolina Beach, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 96531 | 73090 | Wilmington, City Of | 6.70 | 6.87 | | 0.14 | | |
| 96541 | 71515 | Kure Beach, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 96601 | 72060 | Northampton County | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 96604 | | Northampton County A.B.C. Board | 6.86 | | 0.16 | | | |
| 96611 | 72432 | Rich Square, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 96612 | | Choanoke Public Transportation Authority | 8.94 | | | | 25,088 | 6/30/2013 |
| 96621 | 73162 | Woodland, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 96631 | 71020 | Garysburg, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 96641 | 70620 | Conway, Town Of | 11.59 | 11.76 | | 0.14 | 9,105 | 12/31/2011 |
| 96651 | 71032 | Gaston, Town Of | 11.93 | 12.10 | | 0.14 | 8,133 | 6/30/2012 |
| 96661 | 71435 | Jackson, Town Of | 19.32 | 19.49 | | 0.14 | 138,523 | 12/31/2019 |
| 96671 | 72595 | Severn, Town Of | 10.31 | | | | 21,534 | 9/30/2021 |
| 96681 | 72591 | Seaboard, Town Of | 11.41 | 11.58 | | 0.14 | 87,219 | 12/31/2025 |
| 96701 | 72150 | Onslow County | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 96704 | 72160 | Onslow County A.B.C. Board | 6.84 | | 0.14 | | | |
| 96708 | | Onslow Water & Sewage Authority | 8.09 | | 0.17 | | 779,016 | 12/31/2028 |
| 96709 | | Onslow-Carteret Behavioral Healthcare | 6.86 | | 0.16 | | | |
| 96711 | 71440 | Jacksonville, City Of | 6.78 | 6.87 | 0.08 | 0.14 | | |

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2012
By Participating Employers Included in the Valuation

| Local Code No. | LEO Code No. | Employer | Total Rate | | Death Benefit Rate | | Unfunded Accrued Liability Amount | Date of Liquidation of Accrued Liability |
|----------------|--------------|--|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 96721 | 72745 | Swansboro, Town Of | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 96731 | 71380 | Holly Ridge, Town Of | 6.84 | 6.87 | 0.14 | 0.14 | | |
| 96733 | | Holly Ridge Housing Authority | 6.99 | | 0.29 | | | |
| 96741 | 72420 | Richlands, Town Of | 9.13 | 9.30 | | 0.14 | 4,375 | 6/30/2011 |
| 96751 | 72789 | North Topsail Beach, Town Of | 6.86 | 6.87 | 0.16 | 0.14 | | |
| 96801 | 72170 | Orange County | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 96804 | | Orange County A.B.C. Board | 6.81 | | 0.11 | | | |
| 96808 | | Orange Water & Sewer Authority | 6.77 | | 0.07 | | | |
| 96809 | | Orange-Person-Chatham-Mental Health | 6.70 | | | | | |
| 96811 | 70470 | Chapel Hill, Town Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 96821 | 70372 | Carrboro, Town Of | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 96831 | 71360 | Hillsborough, Town Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 96901 | 72210 | Pamlico County | 6.84 | 6.87 | 0.14 | 0.14 | | |
| 96911 | 70115 | Bayboro, Town Of | 6.70 | | | | | |
| 96912 | 72195 | Oriental, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 96918 | | Bay River Metro Sewerage District | 6.85 | | 0.10 | | 733 | 12/31/2021 |
| 97001 | 72220 | Pasquotank County | 6.84 | 6.87 | 0.14 | 0.14 | | |
| 97002 | | Pasquotank-Camden Ambulance Service | 6.77 | | 0.07 | | | |
| 97004 | | Pasquotank County A.B.C Board | 6.88 | | 0.18 | | | |
| 97005 | | East Albemarle Regional Library | 6.82 | | 0.12 | | | |
| 97008 | | Albemarle District Jail Commission | 6.70 | | | | | |
| 97010 | | Albemarle Hospital Authority | 6.77 | | 0.07 | | | |
| 97011 | 70840 | Elizabeth City | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 97012 | | Elizabeth-Pasquotank Co Airport Au | 9.50 | | | | 44,856 | 9/30/2024 |
| 97013 | | Elizabeth City - Pasquotank Co. Tourism Dev. Auth. | 8.97 | | | | 30,453 | 6/30/2033 |
| 97015 | | Pasquotank-Camden Library | 6.93 | | 0.23 | | | |
| 97018 | | Elizabeth-Pasquotank Co Ind Dev Co | 7.24 | | 0.21 | | 512 | 12/31/2012 |
| 97101 | 72235 | Pender County | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 97104 | | Pender County A.B.C. Board | 6.89 | | 0.19 | | | |
| 97111 | 70300 | Burgaw, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 97121 | 72790 | Topsail Beach, Town Of | 6.99 | 7.03 | 0.13 | 0.14 | 537 | 6/30/2011 |
| 97131 | 72725 | Surf City | 9.62 | 9.63 | 0.16 | 0.14 | 317,805 | 12/31/2016 |
| 97201 | 72245 | Perquimans County | 6.82 | 6.87 | 0.12 | 0.14 | | |
| 97211 | 71300 | Hertford, Town Of | 11.64 | 11.69 | 0.12 | 0.14 | 183,911 | 3/31/2015 |
| 97213 | | Hertford Housing Authority | 6.70 | | | | | |
| 97217 | 71305 | Hertford A.B.C. Board | 6.82 | | 0.12 | | | |
| 97221 | 73124 | Winfall, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 97301 | 72250 | Person County | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 97304 | | Person County A.B.C. Board | 6.96 | | 0.26 | | | |
| 97311 | 72520 | Roxboro, City Of | 6.80 | 6.87 | 0.10 | 0.14 | | |

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2012
By Participating Employers Included in the Valuation

| Local Code No. | LEO Code No. | Employer | Total Rate | | Death Benefit Rate | | Unfunded Accrued Liability Amount | Date of Liquidation of Accrued Liability |
|----------------|--------------|---|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 97401 | 72310 | Pitt County | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 97402 | | Pitt-Greenville Convention & Visitors Authority | 6.70 | | | | | |
| 97404 | 72320 | Pitt County A.B.C. Board | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 97405 | | Sheppard Memorial Library | 6.86 | | 0.16 | | | |
| 97408 | | Contentnea Metro. Sewage District | 6.79 | | 0.09 | | | |
| 97411 | 71160 | Greenville, City Of | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 97412 | | Greenville Utilities Commission | 6.76 | | 0.06 | | | |
| 97413 | | Greenville Housing Authority | 6.78 | | 0.08 | | | |
| 97421 | 70930 | Farmville, City Of | 6.83 | 6.87 | 0.13 | 0.14 | | |
| 97423 | | Farmville Housing Authority | 13.64 | | | | 182,265 | 3/31/2028 |
| 97431 | 71170 | Grifton, Town Of | 6.93 | 6.87 | 0.23 | 0.14 | | |
| 97441 | 70157 | Bethel, Town Of | 6.91 | 6.87 | 0.21 | 0.14 | | |
| 97451 | 73150 | Winterville, Town Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 97461 | 70100 | Ayden, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 97463 | | Ayden Housing Authority | 6.70 | | | | | |
| 97471 | | Grimesland, Town Of | 8.87 | | 0.55 | | 431 | 3/31/2011 |
| 97481 | 72626 | Simpson, Village Of | 10.26 | 10.43 | | 0.14 | 23,989 | 6/30/2021 |
| 97501 | 72340 | Polk County | 6.84 | 6.87 | 0.14 | 0.14 | | |
| 97511 | 72823 | Tryon, Town Of | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 97517 | | Tryon A.B.C. Board | 6.83 | | 0.13 | | | |
| 97521 | 70581 | Columbus, Town Of | 7.56 | 7.73 | | 0.14 | 10,620 | 6/30/2013 |
| 97531 | 72560 | Saluda, Town Of | 8.47 | 8.52 | 0.12 | 0.14 | 42,905 | 9/30/2018 |
| 97601 | 72380 | Randolph County | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 97607 | | Asheboro A.B.C. Board | 6.70 | | | | | |
| 97611 | 70064 | Asheboro, City Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 97613 | | Asheboro Housing Authority | 6.80 | | 0.10 | | | |
| 97621 | 72377 | Randleman, City Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 97623 | | Randleman Housing Authority | 15.41 | | 0.08 | | 36,347 | 9/30/2015 |
| 97627 | | Randleman A.B.C. Board | 6.82 | | 0.12 | | | |
| 97631 | 71582 | Liberty, Town Of | 6.89 | 6.87 | 0.19 | 0.14 | | |
| 97637 | | Liberty A.B.C. Board | 6.96 | | 0.26 | | | |
| 97641 | 72375 | Ramseur, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 97651 | 70063 | Archdale, City Of | 6.85 | 6.87 | 0.15 | 0.14 | | |
| 97661 | | Trinity, City Of | 7.67 | | | | 27,312 | 9/30/2023 |
| 97701 | 72430 | Richmond County | 6.83 | 6.87 | 0.13 | 0.14 | | |
| 97705 | | Sandhill Regional Library | 6.82 | | 0.12 | | | |
| 97711 | 72460 | Rockingham, City Of | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 97713 | | Rockingham Housing Authority | 6.71 | | 0.01 | | | |
| 97717 | | Hamlet A.B.C. Board | 6.83 | | 0.13 | | | |
| 97721 | 71220 | Hamlet, City Of | 6.80 | 6.87 | 0.10 | 0.14 | | |

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2012
By Participating Employers Included in the Valuation

| Local Code No. | LEO Code No. | Employer | Total Rate | | Death Benefit Rate | | Unfunded Accrued Liability Amount | Date of Liquidation of Accrued Liability |
|----------------|--------------|---|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 97727 | | Rockingham A.B.C. Board | 6.80 | | 0.10 | | | |
| 97731 | | Ellerbe, Town Of | 6.70 | | | | | |
| 97801 | 72450 | Robeson County | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 97802 | | Lumber River Council Of Governments | 10.00 | | 0.06 | | 263,237 | |
| 97803 | | Robeson County Housing Authority | 6.70 | | | | | |
| 97805 | | Robeson County Public Library | 6.88 | | 0.18 | | | |
| 97811 | 71670 | Lumberton, City Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 97817 | | Lumberton A.B.C. Board | 7.29 | | | | 656 | |
| 97818 | | Lumberton Airport Commission | 6.70 | | | | | |
| 97819 | | Southeastern Regional Mental Health | 11.74 | | | | 841,801 | |
| 97821 | 70910 | Fairmont, Town Of | 6.87 | 6.87 | 0.17 | 0.14 | | |
| 97823 | | Fairmont Housing Authority | 6.78 | | 0.08 | | | |
| 97831 | 72540 | St. Pauls, Town Of | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 97837 | | Saint Paul's A.B.C. Board | 6.70 | | | | | |
| 97840 | 71750 | Maxton, Town Of | 11.82 | 11.84 | 0.15 | 0.14 | 641,998 | |
| 97847 | | Maxton A.B.C. Board | 6.89 | | 0.19 | | | |
| 97851 | 72228 | Pembroke, Town Of | 6.82 | 6.87 | 0.12 | 0.14 | | |
| 97853 | | Pembroke Housing Authority | 9.94 | | | | 98,939 | |
| 97861 | 72510 | Rowland, Town Of | 7.01 | 6.87 | 0.31 | 0.14 | | |
| 97871 | 72395 | Red Springs, Town of | 13.42 | 13.46 | 0.13 | 0.14 | 1,128,138 | |
| 97877 | | Red Springs A.B.C. Board | 7.83 | | | | 401 | |
| 97901 | 72470 | Rockingham County | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 97911 | 72400 | Reidsville, Town Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 97913 | | New Reidsville Housing Authority | 7.78 | | 0.13 | | 15,541 | |
| 97917 | | Reidsville A.B.C. Board | 10.89 | | 0.13 | | 15,208 | |
| 97921 | 71755 | Mayodan, Town Of | 6.90 | 6.87 | 0.20 | 0.14 | | |
| 97931 | 72721 | Stoneville, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 97941 | 71683 | Madison, Town Of | 6.84 | 6.87 | 0.14 | 0.14 | | |
| 97947 | | Madison A.B.C. Board | 10.26 | | | | 39,303 | |
| 97948 | | Madison-Mayodan Recreation Comm | 6.70 | | | | | |
| 97951 | 70815 | Eden, City Of | 6.70 | 6.87 | | 0.14 | | |
| 97957 | | Eden A.B.C. Board | 6.70 | | | | | |
| 98001 | 72490 | Rowan County | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 98002 | | Rowan County Tourism Development Board | 6.79 | | | | 1,160 | |
| 98003 | | Rowan County Housing Authority | 11.05 | | | | 141,068 | |
| 98004 | 72500 | Rowan County A.B.C. Board | 6.84 | | 0.14 | | | |
| 98008 | | Rowan Soil and Water Conservation. Dist | 7.74 | | | | 3,711 | |
| 98011 | 72550 | Salisbury, City Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 98013 | | Salisbury Housing Authority | 13.21 | | | | 660,506 | |
| 98021 | 70812 | East Spencer, Town Of | 6.77 | 6.87 | 0.07 | 0.14 | | |

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2012
By Participating Employers Included in the Valuation

| Local Code No. | LEO Code No. | Employer | Total Rate | | Death Benefit Rate | | Unfunded Accrued Liability Amount | Date of Liquidation of Accrued Liability |
|----------------|--------------|--------------------------------------|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 98023 | | East Spencer Housing Authority | 6.81 | | 0.11 | | | |
| 98031 | 72665 | Spencer, Town Of | 6.84 | 6.87 | 0.14 | 0.14 | | |
| 98041 | 70522 | China Grove, Town Of | 6.83 | 6.87 | 0.13 | 0.14 | | |
| 98051 | 71522 | Landis, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 98061 | 71105 | Granite Quarry, Town Of | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 98071 | 72475 | Rockwell, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 98081 | | Faith, Town Of | 23.75 | | | | 7,438 | 9/30/2011 |
| 98091 | 70552 | Cleveland, Town Of | 7.43 | 7.50 | 0.10 | 0.14 | 13,483 | 3/31/2018 |
| 98101 | 72530 | Rutherford County | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 98102 | | Broad River Water Authority | 6.94 | | 0.07 | | 17,979 | 3/31/2025 |
| 98103 | | Rutherford-Polk-Mc Dowell D.H.D | 6.79 | | 0.09 | | | |
| 98107 | | Forest City A.B.C. Board | 8.43 | | | | 25,764 | 9/30/2028 |
| 98109 | | Isothermal Planning & Develop Comm | 6.82 | | 0.12 | | | |
| 98111 | 70950 | Forest City | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 98113 | | Forest City Housing Authority | 6.70 | | | | | |
| 98121 | 72670 | Spindale, Town Of | 6.83 | 6.87 | 0.13 | 0.14 | | |
| 98131 | 71518 | Lake Lure, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 98141 | 72535 | Rutherfordton, Town Of | 6.82 | 6.87 | 0.12 | 0.14 | | |
| 98147 | | Rutherfordton A.B.C. Board | 6.70 | | | | | |
| 98161 | | Ellenboro, Town Of | 7.64 | | | | 150 | 3/31/2011 |
| 98201 | 72563 | Sampson County | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 98205 | | J.C. Holliday Memorial Library | 6.82 | | 0.12 | | | |
| 98211 | 70555 | Clinton, City Of | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 98218 | | Clinton A.B.C. Board | 6.94 | | 0.24 | | | |
| 98221 | 72547 | Salemberg, Town Of | 6.83 | | 0.13 | | | |
| 98231 | 72050 | Newton Grove, Town Of | 7.09 | 6.87 | 0.39 | 0.14 | | |
| 98241 | 71000 | Garland, Town Of | 7.02 | | 0.32 | | | |
| 98251 | | Turkey, Town Of | 7.12 | | 0.42 | | | |
| 98261 | 72486 | Roseboro, Town Of | 6.83 | | 0.13 | | | |
| 98271 | | Autryville, Town Of | 14.67 | | 0.42 | | 28,591 | 6/30/2019 |
| 98301 | 72580 | Scotland County | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 98304 | | Scotland County A.B.C. Board | 13.47 | | 0.11 | | 30,735 | 9/30/2013 |
| 98308 | | Laurinburg-Maxton Airport Commission | 11.66 | | | | 41,273 | 6/30/2015 |
| 98311 | 71530 | Laurinburg, City Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 98313 | | Laurenburg Housing Authority | 13.48 | | 0.13 | | 1,215,399 | 12/31/2026 |
| 98321 | 72935 | Wagram, Town Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 98331 | 71051 | Gibson, Town Of | 8.29 | | | | 5,368 | 3/31/2025 |
| 98401 | 72683 | Stany County | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 98411 | 70030 | Albemarle, City Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 98417 | | Albemarle A.B.C. Board | 7.99 | | | | 20,260 | 12/31/2023 |

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2012
By Participating Employers Included in the Valuation

| Local Code No. | LEO Code No. | Employer | Total Rate | | Death Benefit Rate | | Unfunded Accrued Liability Amount | Date of Liquidation of Accrued Liability |
|----------------|--------------|-------------------------------------|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 98421 | 72110 | Norwood, Town Of | 7.01 | 6.87 | 0.31 | 0.14 | | |
| 98427 | | Norwood A.B.C. Board | 6.70 | | | | | |
| 98431 | 71620 | Locust, City Of | 6.70 | 6.87 | | 0.14 | | |
| 98441 | 72120 | Oakboro, Town Of | 13.90 | 14.07 | | 0.14 | 28,939 | 9/30/2011 |
| 98451 | 70103 | Badin, Town Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 98481 | 72680 | Stanfield, Town Of | 11.20 | 11.37 | | 0.14 | 121,886 | 6/30/2023 |
| 98501 | 72720 | Stokes County | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 98511 | 72975 | Walnut Cove, Town Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 98517 | | Walnut Cove A.B.C. Board | 7.74 | | | | 5,986 | 9/30/2023 |
| 98521 | 71487 | King, Town Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 98601 | 72730 | Surry County | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 98607 | | Pilot Mountain A.B.C. Board | 6.70 | | | | | |
| 98608 | | Yadkin Valley Sewer Authority | 6.70 | | | | | |
| 98609 | | Surry-Yadkin Area Mental Health Au | 6.77 | | 0.07 | | | |
| 98611 | 72280 | Pilot Mountain, Town Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 98621 | 70735 | Dobson, Town Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 98627 | | Dobson A.B.C. Board | 6.70 | | | | | |
| 98631 | 71910 | Mount Airy, Town Of | 6.89 | 6.87 | 0.19 | 0.14 | | |
| 98637 | | Mt. Airy Alcoholic Board Of Control | 6.86 | | 0.16 | | | |
| 98641 | 70855 | Elkin, Town Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 98647 | | Elkin A.B.C. Board | 8.10 | | | | 5,660 | 9/30/2014 |
| 98701 | 72740 | Swain County | 6.82 | 6.87 | 0.12 | 0.14 | | |
| 98711 | 70285 | Bryson City, Town Of | 6.90 | 6.87 | 0.20 | 0.14 | | |
| 98717 | | Bryson City A.B.C. Board | 6.92 | | 0.22 | | | |
| 98801 | 72800 | Transylvania County | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 98811 | 70260 | Brevard, City Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 98817 | | Brevard A.B.C. Board | 6.70 | | | | | |
| 98901 | 72825 | Tyrrell County | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 98904 | | Tyrrell County A.B.C. Board | 6.96 | | 0.26 | | | |
| 98911 | | Columbia, Town Of | 6.70 | | | | | |
| 99001 | 72830 | Union County | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 99011 | 71800 | Monroe, City Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 99013 | | Monroe Housing Authority | 6.78 | | 0.08 | | | |
| 99017 | | Monroe A.B.C. Board | 6.85 | | 0.15 | | | |
| 99021 | 71720 | Marshville, Town Of | 6.83 | 6.87 | 0.13 | 0.14 | | |
| 99031 | 73125 | Wingate, Town Of | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 99041 | 72995 | Waxhaw, Town Of | 9.64 | 9.73 | 0.08 | 0.14 | 50,088 | 12/31/2011 |
| 99047 | | Waxhaw A.B.C. Board | 6.70 | | | | | |
| 99051 | | Indian Trail, Town Of | 10.39 | | 0.12 | | 214,393 | 9/30/2015 |
| 99061 | | Unionville, Town of | 12.61 | | | | 24,511 | 3/31/2028 |

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2012
By Participating Employers Included in the Valuation

| Local Code No. | LEO Code No. | Employer | Total Rate | | Death Benefit Rate | | Unfunded Accrued Liability Amount | Date of Liquidation of Accrued Liability |
|----------------|--------------|--|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 99071 | | Weddington, Town Of | 9.78 | | 0.07 | | 66,075 | 3/31/2029 |
| 99081 | | Marvin, Village Of | 8.09 | | | | 9,255 | 3/31/2029 |
| 99091 | | Wesley Chapel, Village Of | 6.76 | | | | 831 | 9/30/2030 |
| 99101 | 72890 | Vance County | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 99104 | | Vance County A.B.C. Board | 6.70 | | | | | |
| 99108 | | Vance-Warren-Granville-Franklin MH | 6.81 | | 0.11 | | | |
| 99109 | | Kerr-Tar Regional Council Of Governments | 6.79 | | 0.09 | | | |
| 99110 | | Kerr-Area Transportation Authority | 10.79 | | | | 223,956 | 12/31/2016 |
| 99111 | 71270 | Henderson, City Of | 6.84 | 6.87 | 0.14 | 0.14 | | |
| 99201 | 72940 | Wake County | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 99202 | 71385 | Holly Springs, Town Of | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 99203 | 72485 | Rolesville, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 99204 | 72950 | Wake County A.B.C. Board | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 99206 | 71882 | Morrisville, Town Of | 11.99 | 12.11 | 0.05 | 0.14 | 5,216,663 | 6/30/2027 |
| 99207 | | Wake County Housing Authority | 17.11 | | | | 1,264,342 | 12/31/2032 |
| 99208 | | Bayleaf Fire Department | 6.70 | | | | | |
| 99210 | | Electricities Of N.C., Inc | 6.70 | | | | | |
| 99211 | 72360 | Raleigh, City Of | 6.70 | 6.87 | | 0.14 | | |
| 99212 | | Durham Highway Fire Protection Age | 6.70 | | | | | |
| 99213 | | Raleigh Housing Authority | 6.78 | | 0.08 | | | |
| 99218 | 72370 | Raleigh-Durham Airport Authority | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 99221 | 70400 | Cary, Town Of | 6.76 | 6.87 | 0.06 | 0.14 | | |
| 99222 | | Centennial Authority, The | 6.97 | | 0.19 | | 632 | 9/30/2020 |
| 99231 | 73020 | Wendell, Town Of | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 99241 | 73210 | Zebulon, Town Of | 7.05 | 7.15 | 0.07 | 0.14 | 17,763 | 6/30/2013 |
| 99251 | 71010 | Garner, Town Of | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 99252 | | Garner Fire Department | 6.74 | | 0.04 | | | |
| 99261 | 70990 | Fuquay-Varina, Town Of | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 99271 | 70050 | Apex, Town Of | 6.76 | 6.87 | 0.06 | 0.14 | | |
| 99281 | 72960 | Wake Forest, Town Of | 6.85 | 6.87 | 0.15 | 0.14 | | |
| 99291 | 71510 | Knightdale, Town Of | 6.75 | 6.87 | 0.05 | 0.14 | | |
| 99301 | 72980 | Warren County | 6.82 | 6.87 | 0.12 | 0.14 | | |
| 99311 | 72055 | Norlina, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 99401 | 72985 | Washington County | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 99404 | | Washington County A.B.C. Board | 6.78 | | 0.08 | | | |
| 99405 | | Pettigrew Regional Library | 6.86 | | 0.16 | | | |
| 99411 | 72335 | Plymouth, Town Of | 6.82 | 6.87 | 0.12 | 0.14 | | |
| 99413 | | Plymouth Housing Authority | 6.80 | | 0.10 | | | |
| 99421 | | Roper, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 99431 | | Creswell, Town Of | 6.80 | | 0.10 | | | |

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2012
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|----------------|--------------|--|------------------|-----------------|--------------------|-----------------|-----------------------------------|--|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 99501 | 72983 | Watauga County | 6.82 | 6.87 | 0.12 | 0.14 | | |
| 99502 | | Region D Council Of Governments | 11.68 | | | | 242,977 | 6/30/2016 |
| 99508 | | Blowing Rock Tourism Development Authority | 8.00 | | | | 16,160 | 3/31/2029 |
| 99509 | | Watauga County Tourism Develop. Auth. | 6.70 | | | | | |
| 99511 | 70240 | Boone, Town Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 99521 | 70220 | Blowing Rock, Town Of | 6.76 | 6.87 | 0.06 | 0.14 | | |
| 99527 | | Blowing Rock A.B.C. Board | 6.70 | | | | | |
| 99531 | 72592 | Seven Devils, Town Of | 11.68 | 11.85 | | 0.14 | 275,671 | 6/30/2026 |
| 99601 | 72997 | Wayne County | 6.82 | 6.87 | 0.12 | 0.14 | | |
| 99602 | | Fork Township Sanitary District | 6.77 | | 0.07 | | | |
| 99603 | | Eastern Carolina Reg. Housing Auth | 13.96 | | | | 477,967 | 3/31/2019 |
| 99604 | | Wayne County A.B.C. Board | 6.98 | | 0.28 | | | |
| 99609 | | Southern Wayne Sanitary District | 12.13 | | 0.12 | | 2,921 | 6/30/2011 |
| 99610 | | Eastern Wayne Sanitary District | 6.70 | | | | | |
| 99611 | 71070 | Goldsboro, City Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 99613 | | Housing Auth. Of City Of Goldsboro | 14.65 | | 0.16 | | 1,353,041 | 6/30/2020 |
| 99621 | 71940 | Mount Olive, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 99623 | | Mount Olive Housing Authority | 6.70 | | | | | |
| 99631 | 70980 | Fremont, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 99651 | 72270 | Pikeville, Town Of | 9.92 | 10.09 | | 0.14 | 87,707 | 9/30/2024 |
| 99661 | 72977 | Walnut Creek, Village Of | 13.76 | 13.93 | | 0.14 | 180,727 | 3/31/2026 |
| 99701 | 73075 | Wilkes County | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 99705 | | Appalachian Regional Library | 6.70 | | | | | |
| 99711 | 72105 | North Wilkesboro, Town Of | 6.79 | 6.87 | 0.09 | 0.14 | | |
| 99717 | | North Wilkesboro A.B.C. Board | 6.81 | | 0.11 | | | |
| 99721 | 73072 | Wilkesboro, Town Of | 6.81 | 6.87 | 0.11 | 0.14 | | |
| 99727 | | Wilkesboro A.B.C. Board | 24.68 | | | | 174,820 | 3/31/2024 |
| 99801 | 73110 | Wilson County | 6.78 | 6.87 | 0.08 | 0.14 | | |
| 99802 | | Wilson County Tourism Develop. Authority | 7.29 | | | | 1,635 | 12/31/2016 |
| 99804 | | Wilson County A.B.C. Board | 6.83 | | 0.13 | | | |
| 99811 | 73100 | Wilson, City Of | 6.77 | 6.87 | 0.07 | 0.14 | | |
| 99812 | | Wilson Economic Development Council | 6.70 | | | | | |
| 99818 | | City of Wilson Cemetery Commission | 9.54 | | | | 56,997 | 9/30/2022 |
| 99821 | 72684 | Stantonsburg, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 99831 | 70195 | Black Creek, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 99841 | 71660 | Lucama, Town Of | 6.83 | | 0.13 | | | |
| 99851 | 70870 | Elm City, Town Of | 11.76 | | | | 4,390 | 6/30/2013 |
| 99901 | 73170 | Yadkin County | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 99911 | 73180 | Yadkinville, Town Of | 6.80 | 6.87 | 0.10 | 0.14 | | |
| 99921 | 71467 | Jonesville, Town Of | 6.70 | 6.87 | | 0.14 | | |

Percentage Rates of Contribution Payable for the Year Beginning July 1, 2012
By Participating Employers Included in the Valuation

| Local Code No. | LEO Code No. | Employer | Total Rate | | Death Benefit Rate | | Unfunded Accrued Liability Amount | Date of Liquidation of Accrued Liability |
|----------------------|--------------------|----------------------------------|---------------------|--------------------|---------------------|--------------------|--|---|
| | | | General Employee | Law Enforcement | General Employee | Law Enforcement | | |
| 99931 | 70805 | East Bend, Town Of | 6.73 | 6.87 | 0.03 | 0.14 | | |
| 99941 | 70250 | Boonville, Town Of | 6.70 | 6.87 | | 0.14 | | |
| 99991 | | N.C. Association Of County Comm | 6.75 | | 0.05 | | | |
| 99999 | | N.C. League Of Municipalities | 6.77 | | 0.07 | | | |
| | 70505 | Eastern Band Of Cherokee Indians | 12.59 | 12.76 | | 0.14 | 1,038,286 | 9/30/2020 |
| | 71786 | Misenheimer, Village Of | 6.70 | 6.87 | | 0.14 | | |
| | 72265 | Piedmont Triad Airport Authority | 6.70 | 6.87 | | 0.14 | | |
| | 72657 | Sparta, Town Of | 6.70 | 6.87 | | 0.14 | | |
| | 72979 | Warren County A.B.C. Board | 6.70 | | | | | |
| | 72991 | Warrenton, Town Of | 11.12 | 11.29 | | 0.14 | 105,916 | 6/30/2031 |