



Texas County & District Retirement System

System-Wide Actuarial Valuation
as of December 31, 2023

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June 4, 2024

Board of Trustees
Texas County & District Retirement System
Barton Oaks Plaza IV, Suite 500
901 Mopac S.
Austin, TX 78746

Re: System-Wide Actuarial Valuation as of December 31, 2023

Dear Board of Trustees:

As part of our engagement with the Board, we performed an actuarial valuation of the retirement benefit plans and the group term life benefit plans of the Texas County & District Retirement System (TCDRS) as of December 31, 2023. The major findings of the valuation are set forth in this report. This report reflects the benefit provisions and contribution rates in effect for each of the 869 separate employer retirement benefit plans (868 active plans and one non-depositing plan) participating in TCDRS as of December 31, 2023. In addition, the aggregate valuation results include TCDRS members from employers who have previously ceased participation in TCDRS and terminated their plan. For the optional group term life benefit, all active employers are eligible to participate. As of December 31, 2023, 402 employers are participating in this plan.

This report is a summary of the valuation results. Additional detailed results are provided in the TCDRS Annual Comprehensive Financial Report for the fiscal year ended December 31, 2023, and information for each individual employer can be found in the employer-specific valuation reports on TCDRS' website.

Actuarial computations presented in this report are for purposes of determining the recommended funding amounts for TCDRS. Actuarial computations under GASB statements are for purposes of fulfilling financial accounting requirements and are provided separately. The computations prepared for accounting purposes may differ from those disclosed in this report. The calculations in this report have been made on a basis consistent with our understanding of the funding requirements and goals of TCDRS, and the plan provisions described in Appendix D. Determinations for purposes other than meeting these requirements may be significantly different from the results contained in this report. Accordingly, additional determinations may be needed for other purposes.

Actuarial Assumptions

Actuarial assumptions, including discount rates, mortality tables, and others identified in this report, and actuarial cost methods are adopted by the TCDRS Board, which is responsible for selecting the System's funding policy, actuarial valuation methods, asset valuation methods, and assumptions. The economic assumptions were adopted at the March 2021 TCDRS Board meeting based on analysis provided by Milliman and TCDRS staff at that time. The demographic assumptions are based on Milliman's 2021 Investigation of Experience report and were adopted by the Board at its December 2021 meeting. That report also confirmed the reasonableness of the economic assumptions. All assumptions are detailed in Appendix E.

This work product was prepared solely for TCDRS for the purposes described herein and may not be appropriate to use for other purposes. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work.

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All costs, liabilities, rates of interest, and other factors for TCDRS have been determined on the basis of actuarial assumptions and methods which, in our professional opinion, are individually reasonable (taking into account the experience of TCDRS and reasonable expectations); and which, in combination, offer a reasonable estimate of anticipated experience affecting the System. Further, in our opinion, each actuarial assumption used is reasonably related to the experience of the System and to reasonable expectations which, in combination, represent a reasonable estimate of anticipated experience affecting the System and are expected to have no significant bias.

Variability of Results

This valuation report is only an estimate of the System's financial condition as of a single date. It can neither predict the System's future condition nor guarantee future financial soundness. Actuarial valuations do not affect the ultimate cost of System benefits, only the timing of System contributions. While the valuation is based on an array of individually reasonable assumptions, other assumption sets may also be reasonable and valuation results based on those assumptions would be different. No one set of assumptions is uniquely correct. Determining results using alternative assumptions is outside the scope of our engagement.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. Due to the limited scope of our assignment, we did not perform an analysis of the potential range of future measurements.

Reliance

In preparing this report, we relied on information (some oral and some in writing) supplied by the TCDRS staff. This information includes, but is not limited to, statutory provisions, employee data, and financial information. We found this information to be reasonably consistent and comparable with information used for other purposes. The valuation results depend on the integrity of this information. If any of this information is inaccurate or incomplete, our results may be different, and our calculations may need to be revised.

Limited Distribution

Milliman's work is prepared solely for the internal business use of the TCDRS. To the extent that Milliman's work is not subject to disclosure under applicable public records laws, Milliman's work may not be provided to third parties without Milliman's prior written consent. Milliman does not intend to benefit or create a legal duty to any third party recipient of its work product. Milliman's consent to release its work product to any third party may be conditioned on the third party signing a Release, subject to the following exceptions:

- a) TCDRS may provide a copy of Milliman's work, in its entirety, to the System's professional service advisors who are subject to a duty of confidentiality and who agree to not use Milliman's work for any purpose other than to benefit the System.
- b) TCDRS may provide a copy of Milliman's work, in its entirety, to other governmental entities, as required by law. In addition, TCDRS may be required to release a copy of the report, if a valid request is filed pursuant to the Texas Public Information Act.

No third-party recipient of Milliman's work product should rely upon Milliman's work product. Such recipients should engage qualified professionals for advice appropriate to their own specific needs.

Models

The valuation results were developed using models intended for valuations that use standard actuarial techniques. We have reviewed the models, including their inputs, calculations, and outputs for consistency, reasonableness, and appropriateness to the intended purpose and in compliance with generally accepted actuarial practice and relevant actuarial standards of practice. Reliance on other experts is reflected in Milliman's capital market assumptions, and in Milliman's expected return model maintained by Milliman investment consultants.

Qualifications and Certification

The consultants who worked on this assignment are actuaries. Milliman's advice is not intended to be a substitute for qualified legal or accounting counsel.

The signing actuaries are independent of the plan sponsors. We are not aware of any relationship that would impair the objectivity of our work.

On the basis of the foregoing, we hereby certify that, to the best of our knowledge and belief, this report along with the information contained in the Comprehensive Annual Financial Report is complete and accurate and has been prepared in accordance with generally recognized and accepted actuarial principles and practices. We are members of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein.

Conclusion

We would like to express our appreciation to Amy Bishop, Director of TCDRS, and to members of staff, who gave substantial assistance in supplying the data on which this report is based.

We respectfully submit the following report, and we look forward to discussing it with you.

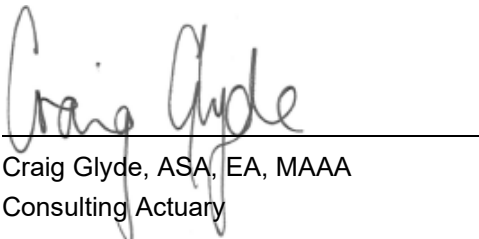
Sincerely,



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1. Executive Summary

Overview

We are pleased to present the results of the 2023 actuarial valuation. The actuarial valuation of TCDRS requires a separate valuation for each of the 868 individual active employer plans. The results of this valuation determine the required employer contribution rates for 2025, prior to any optional employer lump-sum contributions, and assuming no changes in plan provisions or other significant events.

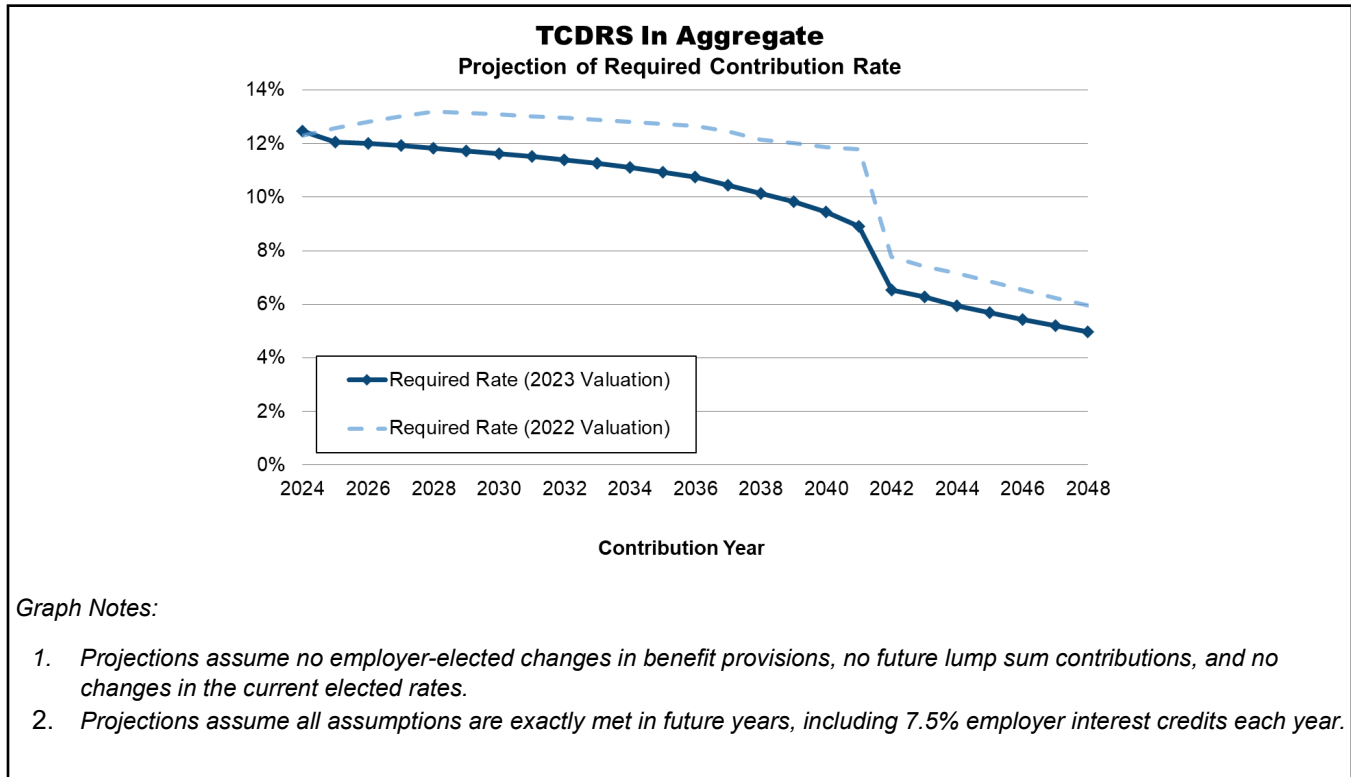
This document summarizes the aggregate results of those valuations. Key results for each employer can be found in Appendix A. A Summary Valuation Report is provided to each employer that gives more detailed results about the funding of their individual TCDRS plan.

Both the TCDRS system in total and the individual employer plans continue to be funded in an appropriate manner. The contribution rates being paid in 2024 and those calculated for 2025 satisfy the statutory requirements, and the overall funding of the System compares favorably with most other public retirement systems.

Several key points to note for the 2023 actuarial valuation are summarized as follows:

- **2023 Investment Return:** A strong investment return of 11.1% for 2023 allowed the Board to credit employer plan assets an earnings allocation equal to 10.5% for 2023, which was greater than the assumed credit of 7.5%. This greater-than-assumed interest credit generally offset deferred investment losses from prior years in the asset smoothing process, which resulted in a generally neutral impact on the 2023 valuation results. The remaining 0.6% of investment return was allocated to reserves and can be used to provide a buffer against potential future contribution rate increases.
- **Funded Status:** The Funded Ratio for all TCDRS employers in aggregate increased from 88.6% to 89.1%. Contributions made by employers during 2023 to reduce the unfunded liability and improve the funded status were the main component of this increase. The 89.1% Funded Ratio is on a smoothed basis and does not include the value of the reserve accounts.
- **Required Contribution Rates:** The average 2025 required employer contribution rate (weighted by payroll) is projected to decrease by 0.40% of payroll compared to the aggregate 2024 required rate. The main factor that caused this decrease was payroll increases being greater than assumed. The elected rate being greater than the required rate also had a positive (decreasing) effect on the calculated required contribution rate. The impact of all significant factors that caused this change is discussed in more detail later in this section and in Experience Analysis - Required Contribution Rates in Section 2.

- Looking Ahead:** The following graph shows a projection of the aggregate required employer contribution rate based on the 2023 actuarial valuation and assuming all assumptions are met in the future, including assumed annual 7.5% earnings allocations to employer plan assets. The prior year's projection based on the 2022 valuation is shown for comparison. The projected required contribution rates are lower for the current valuation when compared to the prior valuation, primarily due to the positive impact of the 2023 actuarial investment gain on future rates. These are only projections and actual required contribution rates will ultimately be either greater or less depending on future investment returns and other factors.



Key Results

	12/31/2023	12/31/2022	% Change
Number of Employers			
Active	868	848	2.4%
Non-Depositing	1	1	0.0%
Total	<u>869</u>	<u>849</u>	2.4%
Number of Members			
Contributing	152,417	145,226	5.0%
Non-Contributing	141,245	134,382	5.1%
Annuitants ⁽¹⁾	<u>85,298</u>	<u>82,031</u>	4.0%
Total	<u>378,960</u>	<u>361,639</u>	4.8%
Averages			
Age (Contributing Members)	44.2	44.4	-0.5%
Years of Service (Contributing Members)	9.9	10.0	-1.0%
Annual Pay (Contributing Members)	\$ 61,471	\$ 59,613	3.1%
Account Balance (ESF)	31,125	31,234	-0.4%
Monthly Benefit (Annuitants) ⁽¹⁾	2,133	2,080	2.5%
Actuarial Value of Assets			
Employee Savings Fund	\$ 9,140.1 million	\$ 8,733.3 million	4.7%
Subdivision Accumulation Fund	34,454.5 million	32,176.2 million	7.1%
Annuity Reserve Fund (CSARF)	14.9 million	14.6 million	2.1%
Total Actuarial Value of Assets	<u>\$ 43,609.5 million</u>	<u>\$ 40,924.1 million</u>	6.6%
Funding			
Actuarial Accrued Liabilities	\$ 48,921.2 million	\$ 46,194.5 million	5.9%
Actuarial Value of Assets	<u>43,609.5 million</u>	<u>40,924.1 million</u>	6.6%
Unfunded Actuarial Accrued Liability	5,311.7 million	5,270.4 million	0.8%
Aggregate Funded Ratio	89.1%	88.6%	0.6%
Aggregate Amortization Period (Level % of Pay Basis)	14.2 years	15.4 years	-7.8%
Investment Return and Earnings Allocation			
Total Fund Return (net of inv. fees)	11.1%	-5.8%	n/a
Earnings Allocation (fund value)	10.5%	2.0%	n/a
Average Required Contribution Rate (Weighted by Payroll)			
	2025	2024	
Average Total Normal Cost Rate	14.43%	14.37%	0.4%
Average Member Deposit Rate	<u>(6.78%)</u>	<u>(6.78%)</u>	0.0%
Average Employer Normal Cost Rate	7.65%	7.59%	0.8%
Average UAAL Rate	<u>4.41%</u>	<u>4.72%</u>	-6.6%
Average Required Contribution Rate ⁽²⁾	12.06%	12.31%	-2.0%
Average Effective Contribution Rate ⁽³⁾	12.92%	13.03%	-0.8%
Results Based on Fund Values (Weighted by Payroll) -- For Informational Purposes Only			
Average Required Contribution Rate	12.06%	13.32%	-9.5%
Aggregate Funded Ratio	89.1%	86.2%	3.4%

1. The average monthly benefit is based on the regular annuity payments made in January following the valuation date. In cases of retirees with multiple accounts from a single employer, the accounts are considered as a single benefit. Benefits from multiple employers to a single retiree are calculated separately.

2. The average 2025 required contribution rate on an unweighted basis is 9.47%, which compares with the actual 2024 rate of 9.81%.

3. The average Effective Contribution Rates are the contribution rates expected to be paid reflecting Elected Rates. Results for both years are prior to any changes between the valuation date and the effective date of the rate.

Plan Funding

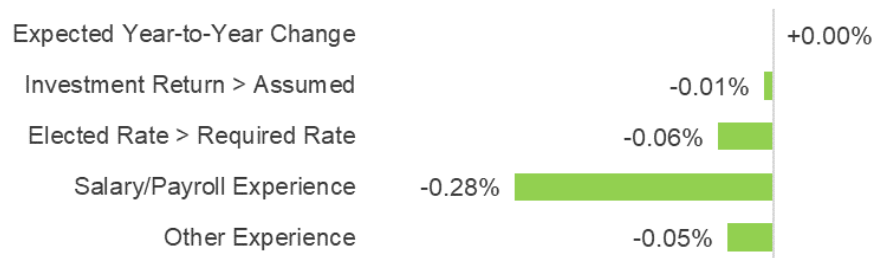
The purpose of the valuation is to determine the required contribution rates and measure the funding status of each employer plan based on its own assumptions, benefits, and membership. The funding status is measured by the Funded Ratio for each plan. The Funded Ratio is a comparison of the accumulated assets to the value of benefits accrued on the valuation date (based on the actuarial cost method and assuming continued TCDRS participation) and is equal to the Actuarial Value of Assets divided by the Actuarial Accrued Liability. For example, if the Funded Ratio is 90%, there is a 10% shortfall between the assets and liabilities that needs to be funded through future contributions.

Required Contribution Rates

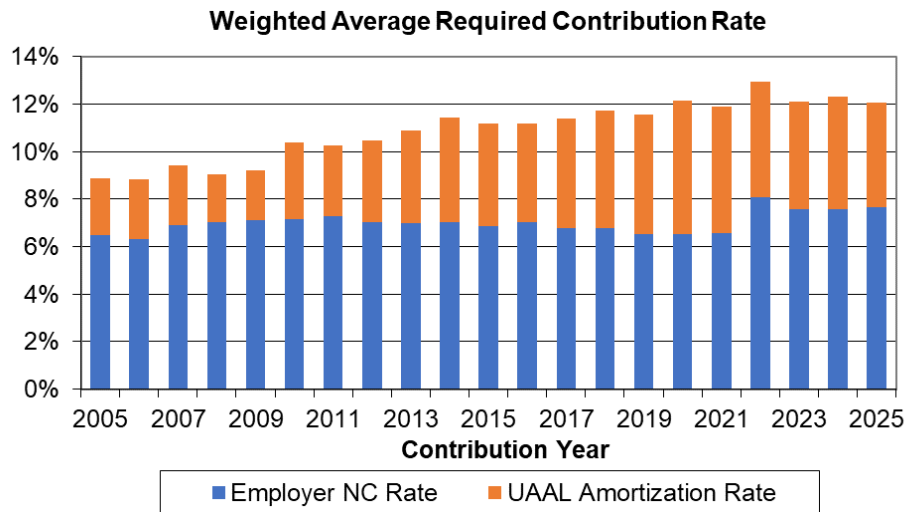
The calculated required employer contribution rates effective for 2025 decreased by 0.40% of payroll on average when compared with the 2024 required contribution rate (after reflecting plan changes and lump-sum contributions made in 2023). The weighted average contribution rate for all plans decreased from 12.46% to 12.06%. Note that the weighted average rate is determined as the total estimated required contributions for the next year (2025) divided by the total expected payroll. It does not reflect the potential cost (or savings) of any plan changes that may be adopted by employers effective January 1, 2025 or reductions in the 2025 required rate for employers who make lump sums.

The following analysis shows the causes of the overall decrease in the required contribution rate. As shown, the main factor causing this decrease was the change in demographic experience, primarily payroll increases greater than assumed.

**Sources of Change in 2025 Aggregate Required Rate
 (Decrease from 12.46% to 12.06%)**

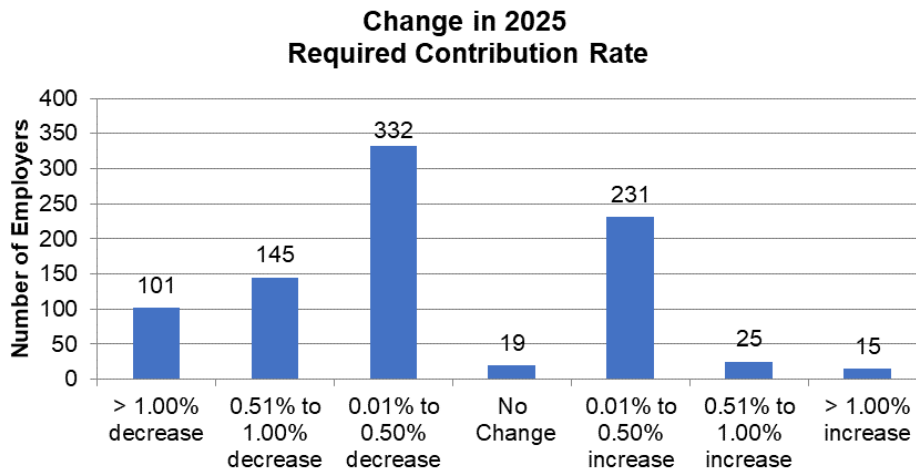


Although the required contribution rate has been stable relative to most public sector retirement systems, TCDRS employers have experienced some year-to-year variance. A historical perspective of the aggregate required contribution rate is shown below:



Note: Historical rates are based on value calculated in immediately preceding valuation prior to post-valuation changes.

The above analysis focused on the system in aggregate. This is generally indicative of individual employer plans, but each employer’s results will vary based on their own experience. Key results for each employer, including the year-to-year change in the required contribution rate, can be found in Appendix A. The following shows a distribution of the changes in the required contribution rate for all TCDRS plans, where the change in the rate is measured by comparing the calculated 2025 required contribution rate with the 2024 required rate after reflecting plan changes and lump sums. Approximately 70% of TCDRS employers will see a reduction or no change in their 2025 required contribution rate.

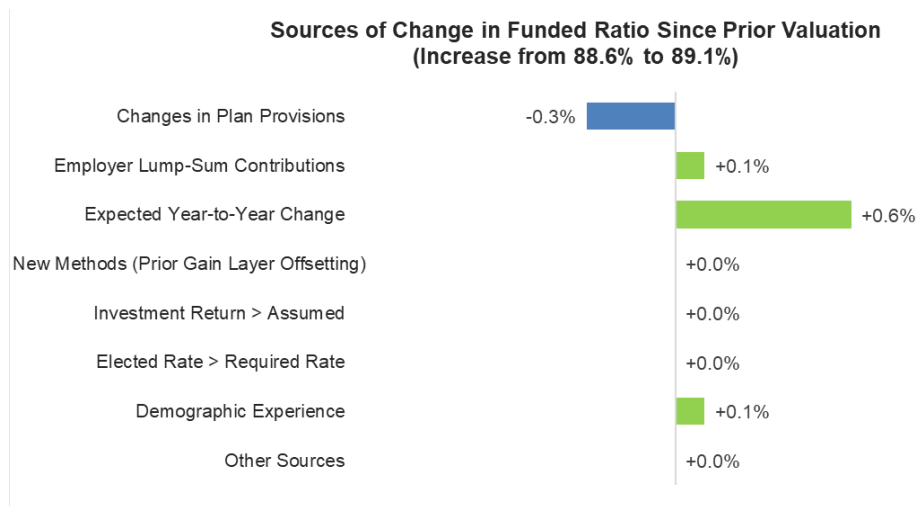


Note that this comparison shows the change in the required contribution rate. Many employers have an elected contribution rate that is higher than the required contribution rates. These employers will experience a lesser change or no change at all in their contribution rate.

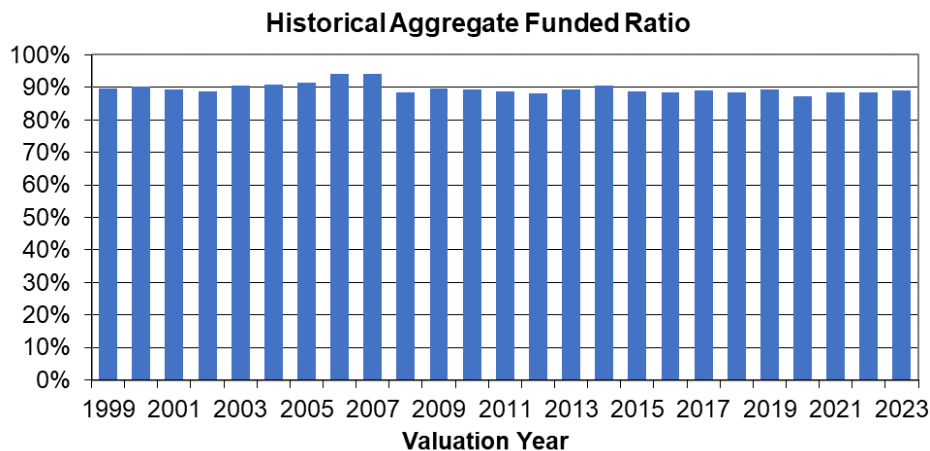
Funded Ratio

For the System in total, the Funded Ratio (Actuarial Assets divided by Actuarial Accrued Liability) has increased since the 2022 valuation from 88.6% to 89.1%. The System in total refers to all employer plans, but does not include any assets currently held in reserves other than the Employees Saving Fund (ESF), Subdivision Accumulation Fund (SAF) and the Closed Subdivision Annuity Reserve Fund (CSARF). If the General Reserves Account was included in the Actuarial Assets, the Funded Ratio would be 94.3%.

As shown in the following chart, the main factors that caused the increase in the Funded Ratio was the expected year-to-year change due to contributions made by employers during 2023 to reduce the Unfunded Actuarial Accrued Liability (UAAL). These increases in the Funded Ratio were partially offset by changes in plan provisions that employers adopted over the prior year. Additional discussion of causes of changes in the Funded Ratio can be found in Section 2.



TCDRS' Funded Ratio has been very stable relative to most public sector retirement systems, as over the last two decades the Funded Ratio has been close to 90% every year. A historical perspective of the Funded Ratio is shown below:



Individual Employer Plan Changes

During 2023, 156 employers changed their benefit provisions effective January 1, 2024. Most of these employers made changes that improved benefit provisions. The most common benefit changes were retiree Cost-of-Living Adjustments (COLAs) and employer matching rate increases.

Terminated Employer CSARF & GTLF

The Closed Subdivision Annuity Reserve Fund holds assets allocated to pay future benefits for retirees from districts that have terminated participation in TCDRS. The CSARF currently has assets greater than the associated liabilities, so we are not recommending any adjustments.

Even though the benefit payments made from the Group Term Life Fund (GTLF) were greater than premiums received for the previous year, the GTLF value increased and continues to maintain a level of assets sufficient to support its expected annual benefit payments. The ratio of the GTLF to expected benefit payments, which is a measure of the GTLF’s surplus, has grown large over time and is anticipated to continue to grow in future years. As a partial recognition of this growing surplus, since 2023 the GTLF contribution rates have been set to 80% of the actuarial cost, as adopted as part of the 2021 Investigation of Experience. We recommend TCDRS continue to monitor the surplus in the GTLF.

Plan Data

The composition of the valuation group changed from the 2014 to 2023 actuarial valuations as shown by the next two tables. Note that 868 active plans reflect the addition of 21 new plans and 1 plan termination in 2023.

Plans in December 31 Actuarial Valuation			
	Active	Inactive Plans	Total Plans
2014	677	1	678
2015	701	1	702
2016	738	1	739
2017	760	1	761
2018	781	1	782
2019	798	1	799
2020	817	1	818
2021	830	1	831
2022	848	1	849
2023	868	1	869

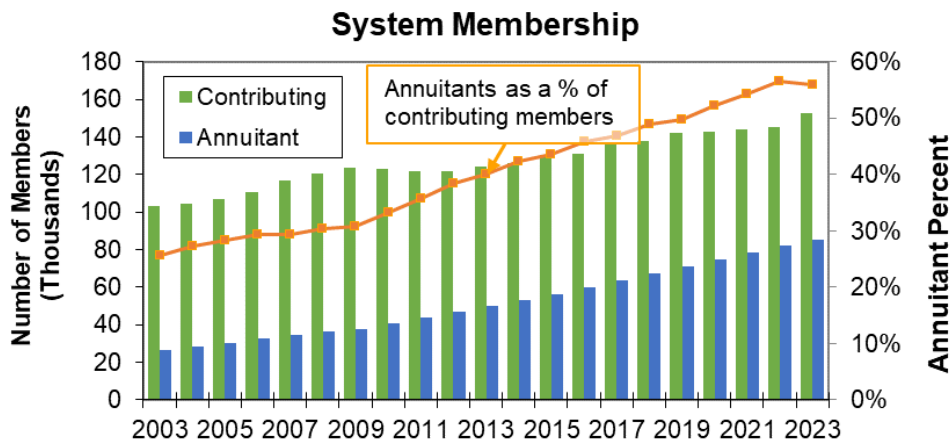
System Covered Payroll and Annual Pay as of December 31

	Covered Payroll (in millions)	Contributing Members	Annual Pay	
			Average	Average Pay Percentage Increase
2014	\$ 5,779.0	125,860	\$ 45,916	4.3%
2015	6,122.3	129,217	47,380	3.2%
2016	6,378.4	131,140	48,638	2.7%
2017	6,676.5	135,751	49,182	1.1%
2018	6,921.0	137,528	50,325	2.3%
2019	7,342.6	142,265	51,612	2.6%
2020	7,908.8	142,722	55,414	7.4%
2021	8,109.0	144,107	56,271	1.5%
2022	8,657.3	145,226	59,613	5.9%
2023	9,369.3	152,417	61,471	3.1%

The number of contributing members increased by 5.0% to 152,417. Non-contributing members increased by 5.1% to 141,245. Annuityants increased by 4.0% to 85,298. Additional detail is shown in the tables below.

Total Membership as of December 31

Valuation Year	Contributing Members			Non-Contributing Members			Annuityants		
	Vested	Non-Vested	Total	Vested	Non-Vested	Total	Retirees	Beneficiaries	Total
2014	61,896	63,964	125,860	18,111	61,360	79,471	44,377	8,792	53,169
2015	63,869	65,348	129,217	19,735	65,673	85,408	47,048	9,314	56,362
2016	65,253	65,887	131,140	20,711	70,217	90,928	50,222	9,763	59,985
2017	66,396	69,355	135,751	23,727	71,137	94,864	53,068	10,560	63,628
2018	66,027	71,501	137,528	24,666	75,684	100,350	56,417	11,012	67,429
2019	66,526	75,739	142,265	25,723	81,224	106,947	59,334	11,518	70,852
2020	66,675	76,047	142,722	26,885	85,901	112,786	62,468	12,147	74,615
2021	67,479	76,628	144,107	28,552	94,200	122,752	65,296	12,910	78,206
2022	67,801	77,425	145,226	31,112	103,270	134,382	68,522	13,509	82,031
2023	70,359	82,058	152,417	32,467	108,778	141,245	71,178	14,120	85,298



An analysis of changes in the member group is presented in the following table.

	Active		Annuitants			Total Annuitants
	Contributing Members	Non-Contributing Members	Service Retirees	Disability Retirees	Beneficiaries	
December 31, 2022 Valuation	145,226	134,382	67,597	925	13,509	82,031
Termination with Refund	(5,516)	(6,180)	-	-	-	-
Termination without Refund	(11,721)	11,721	-	-	-	-
Service Retirement	(3,198)	(1,373)	4,571	-	-	4,571
Disability Retirement	(22)	(8)	-	30	-	30
Deaths	(193)	(325)	(1,908)	(50)	(441)	(2,399)
Benefits Lapsed / Expired	-	-	-	-	(154)	(154)
New Entrants / Rehires	26,270	4,650	15	(2)	96	109
Rehires	1,571	(1,571)	-	-	-	-
New Beneficiaries	-	(51)	-	-	1,110	1,110
Total Change	7,191	6,863	2,678	(22)	611	3,267
December 31, 2023 Valuation	152,417	141,245	70,275	903	14,120	85,298

Note: Counts exclude individuals who joined TCDRS during the year but ceased membership prior to the end of the year.

2. Valuation Results

We performed an actuarial valuation for each of the 868 active (plus one inactive) employers participating in TCDRS as of December 31, 2023. This section summarizes the aggregate results of those valuations. Key results for each employer can be found in Appendix A. A Summary Valuation Report is provided to each employer that gives more detailed results about the funding of their TCDRS plan. Separate reports are also provided to assist employers in satisfying the financial reporting requirements specified by the Government Accounting Standards Board.

The purpose of the actuarial funding valuation is to measure the funding status and to determine the required employer contribution rate based on the assumptions, benefits, and membership of each separate employer plan. Funding status is measured by the Funded Ratio for each plan.

Summary Results

The tables on the next few pages present:

- (1) The summary of assets held by TCDRS Pension Trust Fund. Assets used to fund benefit obligations are the Employee Savings Fund (ESF), the Subdivision Accumulation Fund (SAF), and the Closed Subdivision Annuity Reserve Fund (CSARF). The Endowment Fund is used as a contingency fund. The Interest and Expense Funds are used for administrative purposes.
- (2) The summary valuation results for all plans in total for both the 2022 and 2023 actuarial valuations.

**Statements of Plan Net Assets
Pension Trust Fund
As of December 31, 2023 and 2022**

	2023	2022
Assets		
Cash and Cash Equivalents	\$ 26,118,141	\$ 27,030,080
Receivables:		
Contributions	158,328,097	150,943,739
Investment Interest and Dividends	21,666,302	17,487,284
Securities-Lending Interest	225,340	175,649
Foreign Currency and Exchange Contracts	(56)	132,175
Employer Premiums	0	0
Other	405,745	243,200
Total Receivables	180,625,428	168,982,047
Prepaid Expenses and Other Assets	7,869,329	6,273,318
Other Assets	0	0
Investments, at Fair Value:		
U.S. Equities	5,635,369,659	5,130,427,791
International Equities	4,475,054,976	3,941,840,747
Global Equities	1,621,870,566	1,276,083,629
Hedge Funds	2,354,347,375	2,568,415,590
Credit	13,096,217,606	12,085,973,636
Private Equity	12,508,875,413	11,558,996,580
REITs	863,878,024	762,232,420
Master Limited Partnerships	457,847,189	383,195,096
Private Real Estate Partnerships	2,635,745,657	2,185,772,991
Commodities	0	0
TIPS	0	0
Investment-Grade Bonds	972,262,186	913,722,295
Cash and Cash Equivalents	1,402,766,029	1,033,775,695
Total Investments	46,024,234,680	41,840,436,470
Invested Securities-Lending Collateral	323,737,687	296,835,432
Capital Assets, Net	25,192,759	15,307,470
Total Assets	46,587,778,024	42,354,864,817
LIABILITIES		
Accounts Payable and Investments Payable	44,616,305	42,503,471
Funds Held for Optional Group Term Life Fund	49,397,665	47,008,197
Securities-Lending Collateral	323,737,687	296,835,432
Total Liabilities	417,751,657	386,347,100
Net Assets Held in Trust for Pension Benefits, Dec. 31	\$ 46,170,026,367	\$ 41,968,517,717

Changes in Net Pension Trust Assets by Fund
Twelve month period ended December 31, 2023

	Employees Saving Fund	Subdivision Accumulation Fund	Closed Subdivision Annuity Reserve Fund	Endowment Fund	Income Fund	Expense Fund	Totals
Additions							
<u>Deposits and Contributions</u>							
Employee Deposits and Employer Contributions	\$ 635,663,190	1,252,813,531	\$ -	\$ -	\$ -	\$ -	\$ 1,888,476,721
Total Deposits and Contributions	635,663,190	1,252,813,531	-	-	-	-	1,888,476,721
<u>Investment Income</u>							
Net Appreciation in Fair Value of Investments	-	-	-	-	4,434,427,546	-	4,434,427,546
Interest and Dividends	-	-	-	-	217,104,701	-	217,104,701
Total Investment Activity Income	-	-	-	-	4,651,532,247	-	4,651,532,247
Less Investment Activity Expenses	-	-	-	-	43,098,926	-	43,098,926
Net Income from Investment Activities	-	-	-	-	4,608,433,321	-	4,608,433,321
Net Income from Securities-Lending	-	-	-	-	2,205,136	-	2,205,136
Total Net Investment Income	-	-	-	-	4,610,638,457	-	4,610,638,457
Building Operations & Miscellaneous Income	-	-	-	-	-	2,545,618	2,545,618
Total Additions	635,663,190	1,252,813,531	-	-	4,610,638,457	2,545,618	6,501,660,796
Deductions							
Benefits Paid	-	2,139,251,861	1,529,390	36,764	-	-	2,140,818,015
Withdrawals	129,482,780	-	-	-	-	-	129,482,780
Terminating Employers' SAF Refunds	-	13,734	-	-	-	-	13,734
Interest Allocation to Group Term Life Fund	-	-	-	-	3,183,647	-	3,183,647
Administrative & Building Operations Expenses	-	-	-	-	-	26,653,970	26,653,970
Total Deductions	129,482,780	2,139,265,595	1,529,390	36,764	3,183,647	26,653,970	2,300,152,146
Transfers of Funds							
Retirement Transfers	(673,945,914)	673,184,942	760,972	-	-	-	-
Investment Allocation	575,417,148	3,602,978,101	1,004,445	-	(4,179,399,694)	-	-
Terminating Employer Transfers	-	(124,532)	124,532	-	-	-	-
Expense Fund Transfer	-	-	-	(29,000,000)	-	29,000,000	-
Escheated Accounts, Net	(831,597)	-	-	831,597	-	-	-
Allocation of General Reserves	-	-	-	428,055,116	(428,055,116)	-	-
Net Transfers	(99,360,363)	4,276,038,511	1,889,949	399,886,713	(4,607,454,810)	29,000,000	-
Net Increase (Decrease) in Fiduciary Net Position	406,820,047	3,389,586,447	360,559	399,849,949	0	4,891,648	4,201,508,650
Net Position Restricted for Pension Benefits:							
Beginning of Period, Jan. 1, 2023	8,733,260,352	31,066,660,327	14,580,484	2,140,435,391	-	13,581,163	41,968,517,717
End of Period, Dec. 31, 2023	\$ 9,140,080,399	\$ 34,456,246,774	\$ 14,941,043	\$ 2,540,285,340	\$ 0	\$ 18,472,811	\$ 46,170,026,367

**Summary Actuarial Valuation Results
As of December 31, 2023 and 2022**

	<u>December 31, 2023</u>	<u>December 31, 2022</u>
Valuation Results for Employer Plans		
1 Actuarial present value of future benefits		
Annuitants	\$ 21,237,565,522	\$ 20,027,963,182
Members	38,359,167,145	35,785,997,247
Total	<u>59,596,732,667</u>	<u>55,813,960,429</u>
2 Actuarial present value of future normal cost contributions	<u>10,689,999,923</u>	<u>9,633,774,817</u>
3 Actuarial accrued liability (AAL) [1 - 2]	\$ 48,906,732,744	\$ 46,180,185,612
4 Actuarial value of assets		
Employees Saving Fund	9,140,080,399	\$ 8,733,260,353
Subdivision Accumulation Fund	<u>34,454,444,495</u>	<u>32,176,205,652</u>
Total	43,594,524,894	40,909,466,005
5 Total unfunded actuarial accrued liability (UAAL)	5,384,338,076	\$ 5,337,087,463
6 Total overfunded actuarial accrued liability (OAAL)	<u>(72,130,226)</u>	<u>(66,367,856)</u>
7 Unfunded actuarial accrued liability (UAAL), net of overfunded actuarial accrued liability (OAAL) [5 + 6]. Also equals [3 - 4].	\$ 5,312,207,850	\$ 5,270,719,607
Valuation Results for Pooled Benefits		
8 Actuarial present value of future benefits from the Closed Subdivision Annuity Reserve Fund for annuities in effect	\$ 14,429,252	\$ 14,269,456
9 Actuarial value of assets of the Closed Subdivision Annuity Reserve Fund	<u>14,941,043</u>	<u>14,580,484</u>
10 Overfunded actuarial accrued liability (OAAL) [8 - 9]	<u>(511,791)</u>	<u>(311,028)</u>
Aggregate Results		
11 Systemwide AAL [3 + 8]	\$ 48,921,161,996	\$ 46,194,455,068
12 Systemwide Assets [4 + 9]	<u>43,609,465,937</u>	<u>40,924,046,489</u>
13 Systemwide UAAL [11 - 12]	\$ 5,311,696,059	\$ 5,270,408,579
14 Systemwide Funded Ratio [11 / 12]	89.1%	88.6%

Actuarial Value of Assets

The actuarial value of assets for each plan recognizes the difference between actual and assumed annual return of each plan’s total assets over five-year periods. The current year gain (or loss) is first offset against prior losses (or gains), if any, to reduce year-to-year volatility. Any remaining gain or loss amounts are then recognized evenly over five years. Any unrecognized gain or loss from a prior year is recognized evenly over the years remaining from its original five-year period. The actuarial value of the assets for the ESF and CSARF are equal to the fund values.

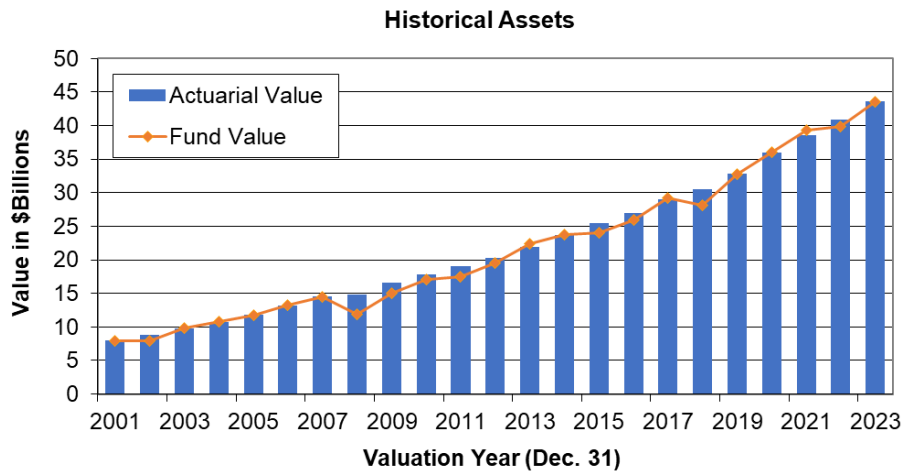
Since the actuarial value is smoothed, it reflects only a portion of the gains and losses over the prior four years. For the 2023 valuation, the combined fund value is the same as the actuarial value.

Combined Fund Value*	\$43.61 billion
Actuarial Value of Combined Fund	\$43.61 billion
Fund Value/Actuarial Assets	100%

* Combined Fund is ESF, SAF and CSARF.

The actuarial value of assets (AVA) shown above is the sum of the AVA for each individual employer and the CSARF. Details on the derivation of the actuarial value of assets are provided in the employer-specific valuation reports.

A historical comparison of the actuarial value of assets and the actual total fund values is shown below.



Valuation Basis

Each year’s actuarial valuation is dependent on the key components that are used in the valuation process. These components include the actuarial assumptions used to project the probability of paying out benefits in the future, the actuarial cost method used to allocate costs to current and future periods, the benefit provisions that indicate the amount and eligibility for the expected benefit, and the membership data that indicate to whom the benefits may be paid.

A. Assumptions

This valuation was based on actuarial assumptions adopted by the Board. The economic assumptions were adopted at the March 2021 TCDRS Board meeting based on analysis provided by Milliman and TCDRS staff. The demographic assumptions are based on the 2021 Investigation of Experience report and were adopted by the Board at its December 2021 meeting. The report also confirmed the reasonableness of the economic assumptions. A detailed description of the assumptions is shown in Appendix E. Details on the assumptions for each employer are provided in the employer-specific valuation reports.

The demographic assumptions include probabilities of terminating active contributing and non-contributing membership due to termination, death, disability, or retirement. Termination assumptions vary by age and years of service and by plan. The specific plan termination assumption was based on that employer’s experience during the investigative study period compared to the entire TCDRS experience.

Individual member salary increases are assumed to vary by length of service and by entry age group. The salary increases are based on both a general wage inflation component of 3.00% and a merit, promotion and longevity component. The total salary increase over a member's career is expected to be about 4.7% per year on average.

The economic assumptions are summarized below. The underlying price inflation assumption used to establish the economic assumptions is 2.50%; however, the price inflation assumption itself is not directly used in the valuation.

Economic Assumption	Annual Rate
Investment Return	7.50%
General Wage Inflation	3.00%
Payroll Increase*	3.00% or less
Price Inflation	2.50%
Cost-of-Living Adjustments	0.00% **

**The actual payroll increase assumption varies by plan based on actual payroll experience from the last investigation of experience study.*

***TCDRS does not permit automatic Cost-of-Living Adjustments (COLAs) for postretirement benefits. However, ad hoc COLAs are permitted. No future COLAs are assumed for funding purposes.*

We believe the assumptions adopted by the Board are reasonable as long-term average expectations and collectively represent reasonable expectations of experience over the long-term future. Specifically, the 7.5% investment return assumption is consistent with the expected return based on TCDRS’ asset allocation and the capital market assumptions of Cliffwater (TCDRS’ investment consultant).

B. Benefits

TCDRS is a nontraditional defined benefit plan that shares many characteristics with a cash balance plan. Plan provisions are adopted by each individual employer based on options available under the TCDRS Act. The December 31, 2023 actuarial valuation reflects benefits in effect as of January 1, 2024.

Members become vested with five, eight, or ten years of service as adopted by each employer. Vested members can retire at age 60, or at any age with 20 or 30 years of service. Vested members can also retire when their age and service equals 75 or 80, depending on which option the employer adopts.

Each employer has the ability to change benefit levels and specific plan provisions that apply to their employees; however, prior accrued benefits cannot be reduced.

The member deposit rate is an integer rate between 4% and 7% of pay. The member’s retirement benefit is based on their account balance at retirement, which includes all member deposits and accumulated interest. At retirement, the member’s account is matched at the rate or rates selected by the employer and these total benefit credits are converted to a monthly annuity.

Details on the benefit provisions for each employer are provided in Appendix D of this report.

Based on the results of each year’s valuation, information is available to the individual employers about the cost to implement certain benefit increases or decreases, more generous retirement eligibility provisions, ad hoc COLAs for annuitants, and certain other changes. This cost information is available to employers via TCDRS’ on-line tool (Plan Customizer) with assistance from TCDRS staff.

Following the valuation each year, an employer may elect to modify the plan provisions applicable to their employees for the subsequent plan year. During 2023, 156 employers made a total of 189 different benefit changes effective January 1, 2024 as summarized in the following table.

Number of Changes	Type of Change
	Increases
65	Increased the Employer Match Rate
31	Added an ad-hoc CPI-related COLA increase for retired members' benefits
48	Added an ad-hoc flat percentage increase to retired members' benefits
13	Increased the Employee Contribution Rate
10	Lowered the years of service for vesting
6	Increased Prior Service Credits
6	Added 20-Year Retirement Eligibility
4	Added Rule of 75 Retirement Eligibility
3	Added a partial lump sum benefit feature
	Decreases
1	Decreased the Employer Match Rate
2	Decreased the Employee Contribution Rate
189	Total Changes (156 Employers)

C. Cost Method

The actuarial cost method refers to how benefits are assumed to be funded by contributions and investment income in an orderly manner. The result is that sufficient funds are expected to be accumulated by the time benefit payments commence. The determination of the required employer contribution rate is based on the entry age cost method.

The entry age cost method will compute an annual cost – the normal cost rate – that is expected to accumulate funds evenly over a member’s working career. For TCDRS, the rate is expressed as a percentage of pay. The normal cost as a percentage of pay is not expected to vary over the period the member participates in the plan. For an individual employer’s plan, the total normal cost rate will remain fairly stable if the average age at hire or entry age of all employees remains level. All plans in TCDRS use the entry age cost method to compute annual

costs. Note that the employer normal cost rate paid by the employer is the normal cost rate less the member contribution rate.

The portion of the contribution rate that funds any remaining unfunded amounts for benefits that are not covered by the normal cost is called the Unfunded Actuarial Accrued Liability (UAAL) rate. UAAL amounts occur when actual investment or demographic experience varies from the actuarial assumptions (actuarial gains and losses), when benefit enhancements are adopted, or when there are changes in actuarial assumptions or methods.

UAAL amounts are amortized over a closed period with a layered approach. For UAAL layers with a date established December 31, 2022 or earlier, the amortization is a level percent of payroll; for layers that are established after that date, the amortization is on a level dollar basis. The closed periods ensure all unfunded liabilities are financed over no more than a 20-year period. Each year, new layers are established to amortize changes in the UAAL due to actuarial gains or losses, as well as any plan benefit changes elected by an employer for that year.

Benefit enhancements are amortized over a 15-year closed period. All other changes in the UAAL are amortized over 20-year closed periods.

For newly participating districts that have five or fewer employees with at least one employee who is within five years of retirement eligibility, any initial UAAL and any subsequent adoption of prior service credits are amortized over a five-year closed amortization period. This ensures that benefits are appropriately funded over the current generation of employees.

Extra contributions may be made by employers by choosing to pay an elected rate that is greater than the required contribution rate or making ad hoc lump-sum contributions. If extra contributions over the required amount are made to a plan during the year, any extra contributions made as lump sums are first used to offset the UAAL increase, if any, related to plan changes elected during the current year. If a UAAL decrease occurs due to extra employer contributions (lump sum or elected rate greater than required rate), that decrease is offset against the oldest existing actuarial loss layer. If there are any remaining extra contribution amounts or there is actuarial gain for the current year (based on the projected value at the end of the year), these amounts are then used to pay down existing loss bases, in the order of oldest to most recent.

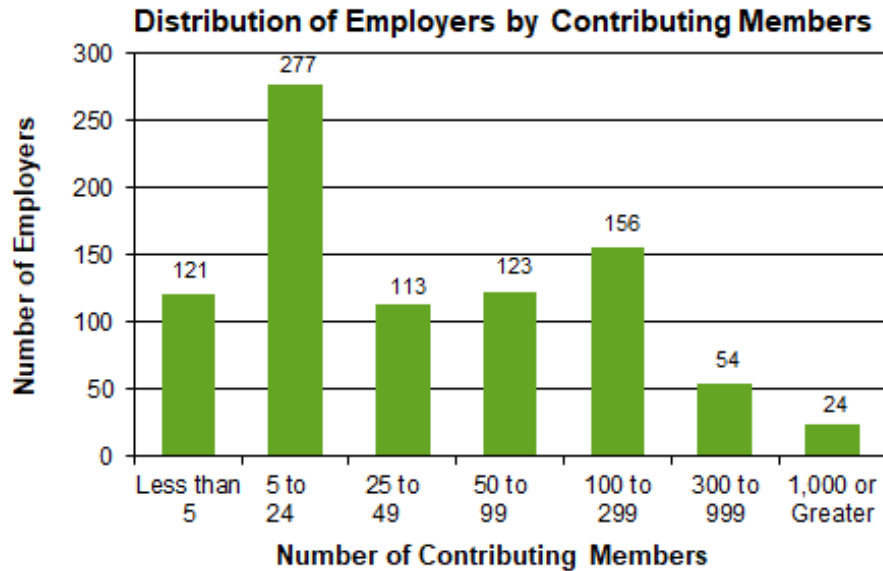
If a plan is overfunded, the Overfunded Actuarial Accrued Liability (OAAL) is calculated annually using a 30-year open amortization period.

D. Data

The valuation is a snapshot measurement as of a single day, the valuation date, of the expected benefits to be paid by the employer to those members who have an interest in a future benefit payment. The valuation only considers members participating as of the valuation date and does not project or assume benefits for any employees not included in the membership on the valuation date. However, the contributing population of an individual employer is assumed to remain level for purposes of projecting payroll.

Thus, the measurement of the adequacy of any single employer's plan is dependent not only on the assumptions used to project benefit payments, and the plan provisions which define the benefit amounts, but also by the members participating on each valuation date. The total membership of all plans as of December 31, 2023 is shown in the Executive Summary of this report in the table entitled "Total System Membership as of December 31."

The makeup of each individual employer plan within TCDRS varies significantly, not only by benefit provisions, but also by membership size. The median number of contributing members is less than 50, so over half the participating employers have less than 50 contributing members. The following graph indicates the number of plans by size as measured by the number of contributing members.



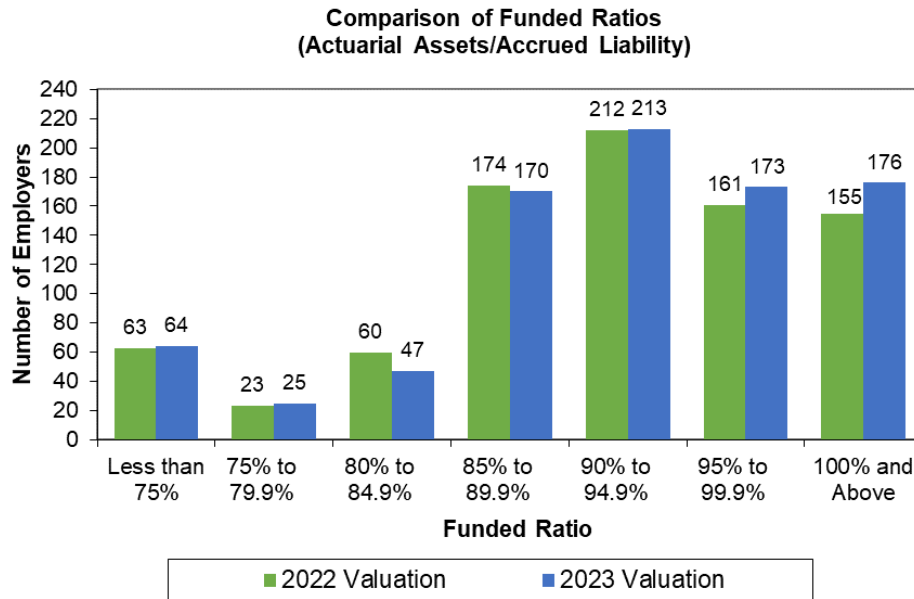
Funded Status

One purpose of the valuation is to measure the funded status of each plan. The funded status can be determined in several ways. One measurement is the Funded Ratio, which is equal to the Actuarial Value of Assets divided by the Actuarial Accrued Liability, all measured as of a single date – the valuation date.

If the Funded Ratio is less than 100%, the plan has a UAAL, or a measured shortfall from the expected accumulated prior years normal cost contributions. If the ratio is more than 100%, the plan has an OAAL, or a measured excess from the expected accumulated prior years normal cost contributions.

Differences between the Actuarial Accrued Liability and the assets arise primarily due to experience different from the assumptions, assumptions changes, and benefit changes that are applied retroactively to accrued service credits.

The following graph shows a comparison of the Funded Ratio for all active plans in the December 31, 2023 actuarial valuation. Note that Actuarial Assets are the sum of the actuarial value of the SAF and the ESF.



On a system-wide basis, the aggregate Funded Ratio increased from 88.6% to 89.1%.

Required Employer Contribution Rates

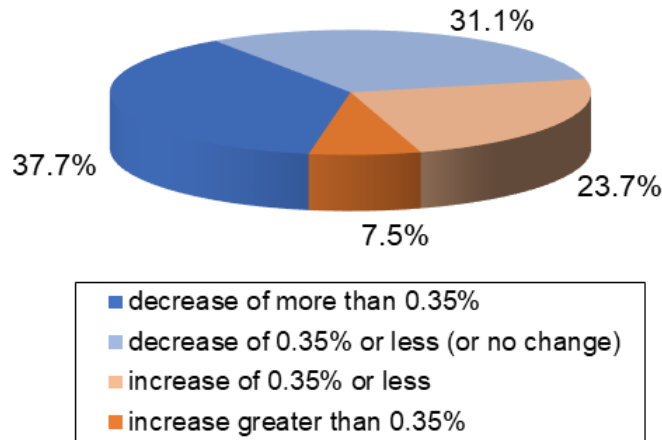
Another measurement of the valuation results is to study how much the required employer contribution rates have changed over the past year due to experience. The 2025 required contribution rates can also change due to changes in the benefit plan provisions and employer lump-sum contributions; however, any plan changes and lump-sum contributions will not be finalized until the end of the year. Therefore, the following discussions of changes in rates only reflect experience changes. Additionally, approximately 300 employers have a 2024 elected rate that is greater than their 2025 required rate. If these employers maintain their elected rate in 2025 and do not elect a plan change, their actual 2025 contribution rate will not change from their 2024 rate.

As shown in the following chart, 271 of the 868 active plans (31.2%) had a required contribution rate increase. Of those plans, 65 of them (7.5% of all 868 plans) had a required contribution rate increase greater than 0.35% of pay. These increases in required contribution rates primarily affected small employers with differences between the actual and expected payroll being the most common cause.

Changes in the required employer contribution rates are measured from the actual 2024 required rate to the calculated required rate for 2025. The actual 2024 rate is based on the 2022 valuation, but adjusted for any benefit changes adopted January 1, 2024 and lump-sum contributions made during 2023.

The remaining 68.8% of the plans had either a decrease or no change in the required employer contribution rate since last year's valuation.

**Change in Required Employer Contribution Rates
 Active Plans (2024 to 2025)**



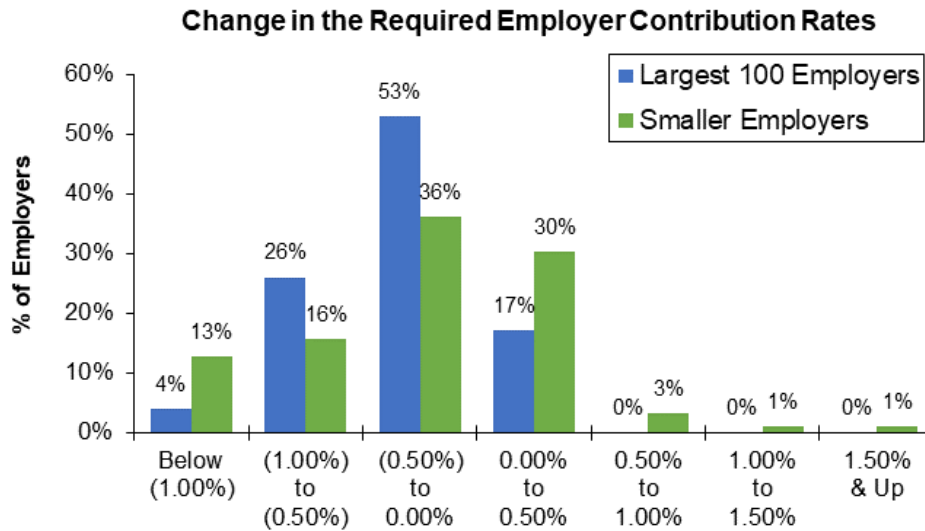
For comparison purposes, information regarding the percentage of plans with changes in required employer contribution rates from past valuations is reported below:

Valuation Year	Decrease or No Change	Increase of 0.35% or Less	Increase Greater Than 0.35%
2004	72.9	22.2	4.9
2005*	39.0	35.2	25.8
2006	89.4	8.4	2.2
2007	58.7	34.9	6.4
2008	19.2	14.0	66.8
2009*	67.9	27.6	4.5
2010	26.7	42.2	31.1
2011	28.7	33.6	37.7
2012	31.3	28.6	40.1
2013*	84.1	11.9	4.1
2014	81.4	15.4	3.2
2015*	58.9	17.7	23.4
2016	37.6	33.5	28.9
2017*	61.6	23.9	14.5
2018	26.2	27.0	46.8
2019	72.1	22.0	5.9
2020*	8.4	5.4	86.2
2021*	90.6	6.9	2.5
2022	49.4	33.4	17.2
2023	68.8	23.7	7.5

*Also reflects impact of new assumptions.

Note: Required contribution rate changes exclude the impact of post-valuation employer-elected plan changes and lump-sum contributions.

The graph below compares the required employer contribution rate change between 2024 and 2025 for the largest 100 employers (as measured by payroll) and the remaining smaller employers. As expected, there is wider variation for the smaller employers.



Experience Analysis – Required Contribution Rates

A detailed analysis of the rate changes was performed as part of the 2023 valuation process for each plan. There are many factors that are measured when comparing one year’s expected valuation results to the actual results a year later. Appendix B lists each plan that had a significant required rate change from 2024 to 2025, the amount of the rate change, and the major reason(s) for the change. The reasons for the changes in the required rates are discussed below.

- **Investment Experience** refers to the impact of the actual employer interest credit on an actuarial basis as compared to the prior year assumed rate of 7.5% as reflected in the actuarial smoothing method.
- **Payroll & Salary Changes Different than Expected** refers to the impact of how the total amount of the employer’s payroll changed from the prior valuation different from what was expected based on assumptions. This includes the impact of changes in individual salary different from assumed. Greater-than-expected increases in payroll generally mean a lower contribution rate is necessary to pay off the UAAL; however, this may be offset by increases in the UAAL if individual salary increases exceed the assumption.
- **Additional Contributions (Elected Rate)** creates gains (contributions greater than required), which have a decreasing effect on future required contribution rates.
- **New Assumptions** refers to changes in the economic or demographic assumptions. There were no changes in assumptions in this valuation.
- **Other Demographic Experience** is the financial impact of differences between actual and expected experience in demographic assumptions, including the following:
 - **Termination** refers to the impact of both the probability a member ceases active employment and whether or not they withdraw their employee contributions, thereby forfeiting their right to an employer-provided benefit.

- **Retirement** refers to the probability a non-retired member retires. More retirements than expected will generally result in a loss, creating an increase in the required employer contribution rate.
- **Change in Average Entry Age** refers to a shift in the makeup of the employer's membership group due to employees who left and returned, and others newly hired. Under the entry age cost method, a change in the average entry age results in a change in the employer normal cost rate.
- **Retiree Mortality** refers to the probability a retired member dies at a certain age. If a death occurs, this creates an actuarial gain. Otherwise, an actuarial loss occurs.
- **Active Mortality** refers to the probability a non-retired member dies. More deaths than expected will generally result in a gain, creating a decrease in the required employer contribution rate, although since the active death benefit is actuarially equivalent to the member's account balance, the impact will generally be small.

The results by individual plan were aggregated on a payroll-weighted basis. The table below shows how the various factors affected the aggregate payroll-weighted funding of TCDRS, as compared to the last valuation.

Sources of Change	Weighted Contribution Rate	Aggregate Funded Ratio
Calculated Required Rate for 2024 (2022 Valuation)	12.31%	88.6%
Employer Lump Sum Contributions	-0.03%	0.1%
Changes in Plan Provisions	0.19%	-0.3%
Impact of New Employers on Weighted Rate	-0.01%	0.0%
Estimated Average Required Rate for 2024	12.46%	88.4%
New Methods (Prior Gain Layer Offsetting)	-0.04%	0.0%
Expected Year-to-Year Change	0.00%	0.6%
Additional Contributions (Elected Rate)	-0.06%	0.0%
Investment Experience	-0.01%	0.0%
Payroll & Salary Changes Different than Expected	-0.28%	0.0%
Other Demographic Experience	-0.01%	0.1%
Total Change	-0.40%	0.7%
Calculated Required Rate for 2025 (2023 Valuation)	12.06%	89.1%

The average 2025 required contribution rate on an unweighted basis is 9.47% before the impact of lump sums made in 2024, plan provision changes effective January 1, 2025, and new employers joining TCDRS in 2024. This compares with an average 2024 unweighted required contribution rate of 9.81% after the impact of lump sums made in 2023, plan provision changes effective January 1, 2024, and new employers joining TCDRS in 2023.

3. Funding Adequacy Based on 2023 Results

Active Plan Funding

For active TCDRS plans, the actuarially determined required contribution rate is considered an adequate rate to fund benefits, based on the nature of the funding method and funding policy. All plans are funded based on a variable-rate method, where their required contribution rate is recalculated each year. The required contribution rate is equal to the employer normal cost rate plus a payment toward the UAAL (or an offsetting credit if the plan has an OAAL). Since these payments are required under the TCDRS funding policy, it is our opinion that all plans are being adequately funded. A more detailed description of how the required contribution rate is calculated is shown in C. Cost Method in Section 2.

Inactive Plans

There is currently one inactive plan where neither the members nor the employer is contributing to TCDRS. The unfunded amount for this plan is currently being funded through annual transfers. It is our opinion that the annual transfers constitute adequate funding for this plan.

4. Analysis of CSARF

The Closed Subdivision Annuity Reserve Fund (CSARF) is a pooled fund which holds the assets for current retirees of terminated employers. For future retirees of terminated employers, at retirement all funds will be transferred from the member's Employee Savings Fund (ESF) account into the CSARF. Additionally, if a current actively participating employer terminates in the future, the associated funds and liabilities of its retirees and beneficiaries will be transferred to the CSARF.

Each year, the actuary reviews the funding status of the pooled CSARF to determine if the fund is adequate to pay the projected payments for the retirees and beneficiaries of terminated employers. As of December 31, 2023, the value of the CSARF assets is 103.5% of the present value of future benefit payments for the CSARF retirees. It is our opinion that since the assets are greater than the liabilities, the CSARF is adequately funded and does not need additional assets at this time.

5. Group Term Life Fund

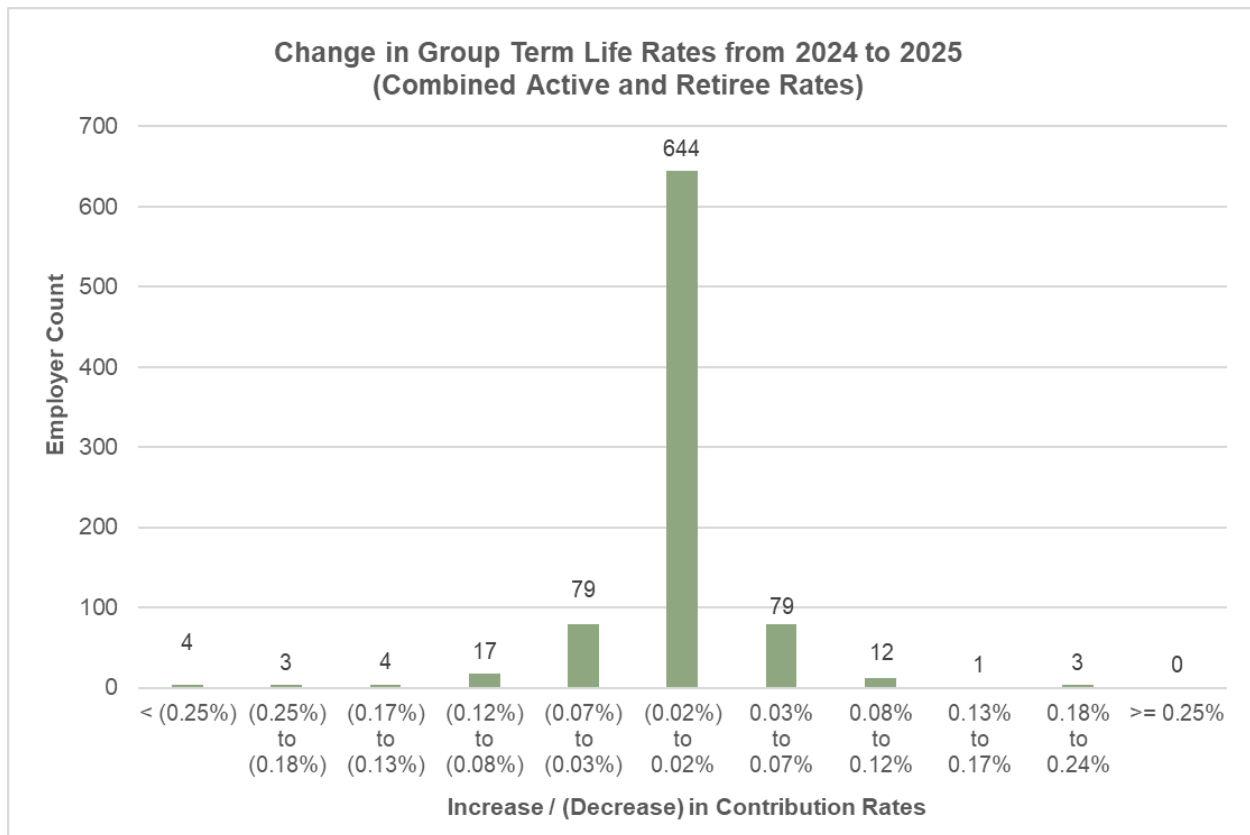
The TCDRS Act provides a group term life insurance benefit. The benefit coverage can be adopted by the employers for either their current eligible active contributing employees or for both their eligible active contributing employees and retired former employees.

Active contributing employees are insured for an amount equal to their annual rate of pay at the time of death. Retired members are insured for a fixed amount of \$5,000. Life insurance benefits are paid as a lump-sum payment.

An annual valuation is performed to determine the anticipated actuarial cost for contributing and retired employees based on age and gender. An individual employer's premium is based on the demographic makeup and salaries of its covered employee group. Due to the significant surplus that currently exists in the Group Term Life Fund (GTLF), the premiums are set at 80% of the calculated actuarial cost.

The Group Term Life Fund (GTLF) is pooled with the TCDRS funds for investment purposes, but its benefit obligations are separate from the TCDRS obligations.

The following graph shows the change in the GTLF rates (combined active employee and retiree) for all active employers, including those that do not participate in the GTLF, from 2024 to 2025. The calculated employer premium rates (reflecting the 20% discount) are similar to those calculated last year. A full listing of the GTLF contribution rates is shown in Appendix C.



Group Term Life Fund Experience

The table below reports the financial condition of the GTLF as of December 31, 2022 and December 31, 2023. During 2023, the GTLF experience was negative since the benefit payments were greater than the contributions by 29.2%. The dollar amount of the surplus still increased due to the income from regular interest. The current surplus amount should be adequate to cover any adverse experience that may occur during 2024.

	For Year	
	2023	2022
1. Fund at the beginning of the year	\$ 46,327,036	\$ 43,591,381
2. Employer premiums paid	4,246,146	4,967,995
3. Income from regular interest	<u>3,183,647</u>	<u>2,999,561</u>
4. Total Assets Before Payments	\$ 53,756,829	\$ 51,558,937
5. Supplemental death benefit payments made during the year	\$ 5,294,417	\$ 5,231,901
6. Less payments in the year for deaths occurring in the previous year	(983,716)	(1,033,943)
7. Plus payments in the following year for deaths occurring in the current year	<u>1,173,726</u>	<u>983,716</u>
8. Total incurred death benefits (actual benefits)	\$ 5,484,427	\$ 5,181,674
9. Surplus at the end of the year (4. - 5.)	<u>\$ 48,462,412</u>	<u>\$ 46,327,036</u>
10. Ratio of incurred benefits to premiums (8. / 2.)	1.292	1.043
11. Expected benefits during following year	\$ 4,231,213	\$ 4,960,942
12. Ratio of ending surplus to expected benefits (9. / 11.)	11.454	9.338
Employees and annuitants covered at end of year	50,020	47,295
Current year employers participating in following year	402	382
Weighted average GTL contribution rate (based on prior year's covered payroll)	0.19%	0.25%

6. Risk Discussion

Overview

The results of any actuarial valuation are based on a set of assumptions. Although we believe the current assumptions provide a reasonable estimate of future expectations, it is almost certain that future experience will differ from the assumptions to some extent. A risk discussion is provided to each individual employer as part of the Summary Valuation Report. Additionally, TCDRS staff provides additional analysis of potential risk, such as variability of required contribution rates, to individual employers.

Factors Affecting Future Results

There are a number of factors that affect future valuation results. To the extent actual experience for these factors varies from the assumptions, this will likely cause either increases or decreases in the plan's future funding level and required contribution rate. Examples of factors that could have a significant impact on TCDRS' valuation results are:

- Investment return
- Payroll variation
- Mortality (how long retirees live)
- Termination (members leaving active employment)

For example, if actual returns fall short of the current assumption of 7.5% per year, this will cause an increase in the employer's required contribution rate and a decrease in the plan's funded percentage, all other things being equal. Conversely, if the return exceeds 7.5%, this will decrease the required contribution rate and increase the funded percentage.

Sensitivity to Future Returns

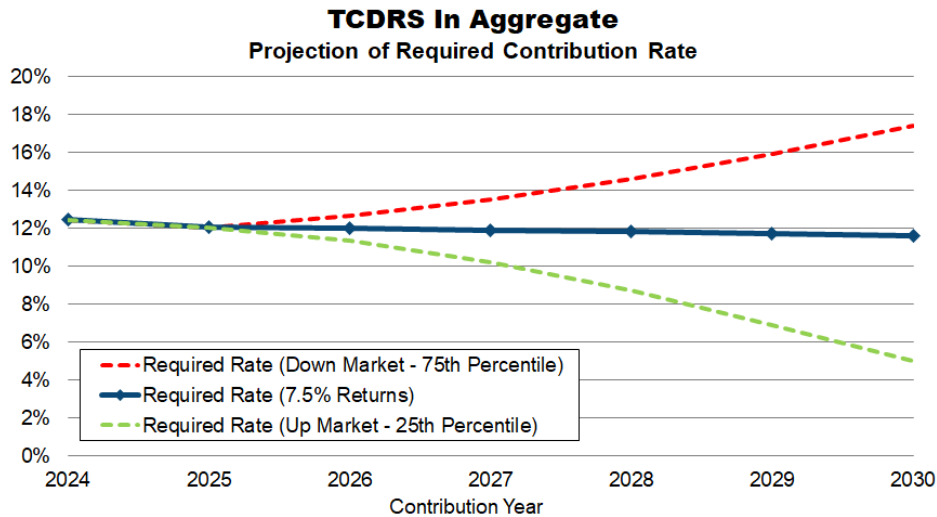
The magnitude of the increase or decrease in the required contribution rate for an individual plan is affected by its maturity level. Plans that joined TCDRS decades ago will generally have accumulated a larger amount of assets relative to their payroll and are considered more mature than younger plans that more recently joined TCDRS. Accumulating assets to pay for future benefit obligations is a good thing, but it does mean changes in the investment markets will have a larger impact on the required contribution rate for these plans as they mature.

One measure of the maturity of a plan is the ratio of assets to payroll. For TCDRS, the aggregate asset-to-payroll ratio is 4.5. In terms of the required contribution rate, a 4.5 asset-to-payroll ratio means that a -2.5% investment return (that is, 10% less than the assumed 7.5% return) translates to a 4.3% of pay increase in the required contribution rate, all other things being equal. TCDRS has a wide variety of employers, so this impact will also vary widely between individual employers.

Since TCDRS uses actuarial smoothing, the increase would not be immediate, but would occur gradually over five years and could potentially be offset, or further increased, by future investment gains or losses. Note that as TCDRS and its participating plans mature over time, the assets-to-payroll ratio will likely increase and investment swings will have an increased impact on the year-to-year changes in the required contribution rate.

It should also be noted that small employers are generally subject to greater year-to-year fluctuations in contribution rates since they tend to have greater annual fluctuations in payroll. These fluctuations can cause significant year-to-year swings in the required contribution rate, since the required contribution rate is calculated as a percentage of payroll.

The following chart illustrates the variability of the aggregate payroll-weighted required contribution rate under different investment return scenarios and shows the projected required contribution under the median 7.5% investment return scenario, as well as under down-market and up-market scenarios.

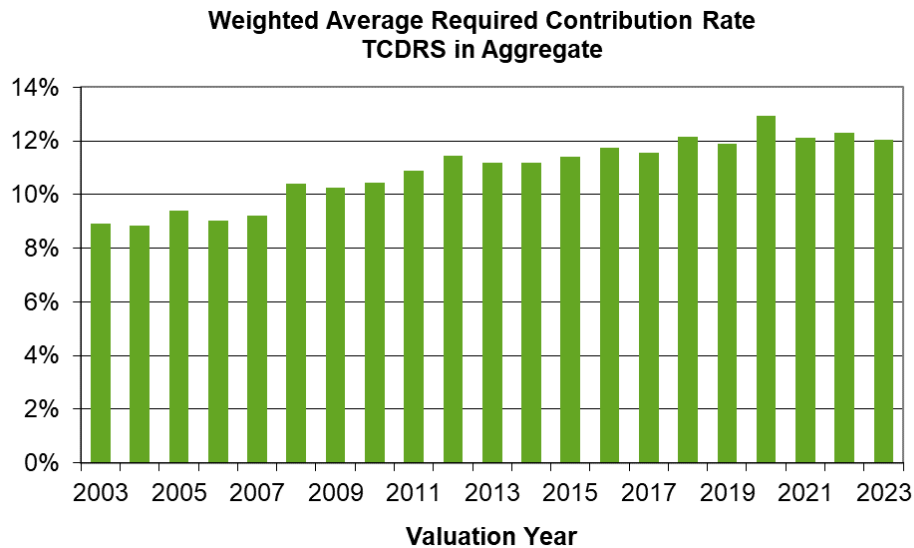


In the median 7.5% returns scenario (blue line) we assume that investment return is exactly 7.5% each year. The down-market (75th percentile) and up-market (25th percentile) scenarios are based on Cliffwater’s capital market assumptions, specifically the expected mean return and standard deviation of the TCDRS investment portfolio and reflect the returns that are expected to be achieved at least 75% of the time (75th percentile) and at least 25% of the time (25th percentile). In the down-market (75th percentile) scenario (red dotted line) investment returns are, on average, 3.8% each year over the next five years, and in the up-market (25th percentile) scenario (green dotted line) investment returns are, on average, 11.3% each year over the next five years.

In these projections we assume there are no plan changes or lump sum contributions, and no usage or accumulation of reserves. Further, we assume that all assumptions are exactly met in future, except for investment returns.

Historical Variation in Required Contribution Rate

The following graph shows how the aggregate required contribution rate has varied over the last 21 years.



Understanding and Reducing Future Risk

For employers that want to reduce future variations in their required contribution rate, one effective method is adopting an elected rate that is greater than the required contribution rate (or increasing their existing elected rate). An elected rate provides a buffer so that future adverse experience is less likely to impact the actual contribution rate paid and also provides stronger funding to the plan.

Another tool that TCDRS employers have available to mitigate increases in their required contribution rate is the ability to reduce future benefit accruals.

Low Default Risk Obligation Measure (LDRM) Disclosure (Required by Actuarial Standard of Practice #4)

TCDRS benefits are funded by a combination of employer contributions, employee contributions, and investment earnings. Investment earnings fund a majority of the benefits. Plan assets are invested in a diversified portfolio that is designed to maximize return over the long term for a given level of risk. The diversified portfolio includes risk-bearing, return-seeking asset classes.

TCDRS’ investment strategy balances two types of risk: the long-term risk that the average investment return will not be sufficient for investment earnings to fund the majority of future benefits versus the short-term risk of varying returns from year-to-year. Asset classes with higher expected returns tend to be more volatile (and risky) than asset classes with lower expected returns. TCDRS’ investment portfolio design seeks a level of long-term return such that investment earnings are projected to fund the majority of future benefits, while also keeping contribution rate volatility from year-to-year variation in returns within acceptable levels.

Long-term investing in return-seeking asset classes is expected, but not guaranteed, to increase the portion of benefit funding that comes from investment earnings compared to an investing approach that uses only low-risk, non-return-seeking asset classes. It also increases short-term volatility which is why TCDRS employs tools to offset that risk including a system-wide reserves fund to offset adverse experience, the ability for employers to adjust benefits and costs, and asset smoothing techniques.

One way to measure the expected value of investing in a diversified, risk-bearing, return-seeking portfolio over a low-default risk, non-return-seeking portfolio is to compare the employer normal cost rates under two scenarios: the employer normal cost rate contribution using the Board’s return assumption versus the employer normal cost rate if the return assumption reflected a low-default risk, non-return-seeking portfolio. The employer normal cost rate, which is stated as a percentage of pay, is the allocated cost of benefits earned during the current year, net of employee contributions. A rate calculation that uses an assumption based on a non-return-seeking; low-default risk portfolio is called a Low Default Risk Obligation Measure (LDROM).

The table below shows the employer normal cost rate for the selected plan options under the Board's current funding assumption of 7.5% investment returns, and under an LDROM assumption using recent yields on 30-year U.S. Treasury Bonds. The LDROM is a required disclosure under Actuarial Standards of Practice and is not indicative of expected plan costs or funding.

	Funding Assumption (Exp. Return)	30-Year U.S. Treasury Rate (LDROM)
Assumed Return	7.50%	4.03%
Employer Normal Cost Rate (as a % of pay)	7.65%	27.02%

The difference in employer normal cost rates between the two assumptions illustrates the projected, but not guaranteed, value of investing in a diversified, risk-bearing, return-seeking portfolio over a low-default risk, non-return-seeking portfolio.

As noted, LDROM represents the estimated employer normal cost rate if assets were invested solely in a low-default risk, non-return-seeking portfolio. Since plan assets are not invested in that manner, the LDROM does not indicate TCDRS’ funding status or progress, nor does it provide information on expected plan contributions or participant benefit security.

7. Glossary

Accrued Benefit

The amount of an individual's benefit (whether or not vested) as of a specific date, determined in accordance with the terms of a pension plan and based on compensation and service to that date.

Actuarial Accrued Liability

That portion, as determined by a particular Actuarial Cost Method, of the Actuarial Present Value of pension plan benefits and expenses which is not provided for by future Normal Costs.

Actuarial Assumptions

Assumptions as to the occurrence of future events affecting pension costs, such as: mortality, termination, disablement, and retirement; changes in compensation; rates of investment earnings and asset appreciation or depreciation; procedures used to determine the Actuarial Value of Assets; and other relevant items.

Actuarial Gain (Loss)

A measure of the difference between actual experience and that expected based on a set of Actuarial Assumptions during the period between two Actuarial Valuation dates, as determined in accordance with a particular Actuarial Cost Method.

Actuarial Present Value

The value of an amount or series of amounts payable or receivable at various times, determined as of a given date by the application of a particular set of Actuarial Assumptions.

Actuarial Valuation

The determination, as of a Valuation Date, of the Normal Cost, Actuarial Accrued Liability, Actuarial Value of Assets, and related Actuarial Present Values for a pension plan.

Actuarial Value of Assets (or Actuarial Assets)

The value of cash, investments, and other property belonging to a pension plan, as used by the actuary for the purpose of an Actuarial Valuation.

Actuarially Equivalent

Of equal Actuarial Present Value, determined as of a given date with each value based on the same set of Actuarial Assumptions.

Average Age of Contributing Members

The average attained age as of the Valuation Date.

Average Length of Service of Contributing Members

The average length of total credited service in TCDRS as of the Valuation Date.

Current Service Benefits

Benefits attributable to the member's accumulated deposits and a matching amount provided by the employer.

Entry Age Actuarial Cost Method

A method under which the Actuarial Present Value of the Projected Benefits of each individual included in an Actuarial Valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit ages. The portion of this Actuarial Present Value allocated to a valuation year is called the Normal Cost. The portion of this Actuarial Present Value not provided for at a Valuation Date by the Actuarial Present Value of future Normal Costs is called the Actuarial Accrued Liability.

Funded Ratio

The Actuarial Value of Assets divided by the Actuarial Accrued Liability. For example, if an employer (or the system) has a 90% Funded Ratio, it indicates the current assets are 10% less than the value of the accrued benefits.

Multiple Matching Benefits

Benefits attributable to an amount provided by the employer as a percentage of the member's accumulated deposits in excess of the Current Service Benefit matching amount.

Normal Cost

That portion of the Actuarial Present Value of pension plan benefits and expenses which is allocated to a valuation year by the Actuarial Cost Method.

Normal Cost Rate

A rate equal to the Actuarial Present Value at hire of Projected Benefits divided by the Actuarial Present Value at hire of anticipated future compensation. It is calculated for each contributing member, and the average is determined, weighted by compensation. The Normal Cost Rate is shared by employers and members.

Overfunded Actuarial Accrued Liability (OAAL)

The excess, if any, of the Actuarial Value of Assets over the Actuarial Accrued Liability. Standard actuarial terminology defines this as the "Funding Excess". TCDRS uses the term "Overfunded Actuarial Accrued Liability".

Plan Year

A 12-month period beginning January 1 and ending December 31.

Prior Service Benefits

Benefits attributable to an amount provided by the employer for service rendered by an employee prior to the date of participation of the employer in the System.

Projected Benefits

Those pension plan benefit amounts which are expected to be paid at various future times under a particular set of Actuarial Assumptions, taking into account such items as the effect of advancement in age and past and anticipated future compensation and service credits.

Required Employer Contribution Rate

The sum of the employer Normal Cost Contribution Rate and the UAAL Contribution Rate. Both rates are expressed as a percent of compensation. The calculated Employer Contribution Rate will go into effect, one year after the Valuation Date.

Total Fund Value

The sum of the fund value of the ESF, SAF and CSARF as of the valuation date.

Unfunded Actuarial Accrued Liability (UAAL)

The excess, if any, of the Actuarial Accrued Liability over the Actuarial Value of Assets.

UAAL Contribution Rate

The level percent of covered payroll to amortize the UAAL over a closed period of 20 years (15 years for plan changes). If the plan has an Overfunded Actuarial Accrued Liability, it is amortized over an open period of 30 years as a negative UAAL, and the resulting negative UAAL Contribution Rate is offset against the employer Normal Cost Contribution Rate.

Valuation Date

The date upon which the Normal Cost, Actuarial Accrued Liability, and Actuarial Value of Assets are determined. Generally, the Valuation Date will coincide with the ending of a Plan Year.

Appendix A Summary Valuation Results by Employer
(Current year results do not include any potential changes that may be adopted by the employer in 2024)

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2025	2024	Change	2023	2022	Change
638	Acton Municipal Utility District	7.70%	7.80%	(0.10%)	94%	94%	0%
1120	Agua Poquita Soil and Water Conservation District	3.96%	4.14%	(0.18%)	111%	104%	7%
789	Agua Special Utility District	4.49%	4.79%	(0.30%)	100%	98%	2%
615	Alamo Area Council of Governments	7.24%	7.74%	(0.50%)	95%	93%	2%
916	Alliance Regional Water Authority	11.69%	11.74%	(0.05%)	89%	87%	2%
100	Anderson County	12.90%	13.25%	(0.35%)	87%	87%	0%
691	Anderson County Central Appraisal District	6.89%	7.16%	(0.27%)	94%	93%	1%
101	Andrews County	12.52%	13.24%	(0.72%)	91%	89%	2%
875	Andrews County Appraisal District	11.96%	12.38%	(0.42%)	98%	96%	2%
1137	Angelina & Neches River Authority	4.16%	4.26%	(0.10%)	32%	N/A	N/A
684	Angelina and Nacogdoches Counties WC&ID #1	8.71%	9.06%	(0.35%)	95%	95%	0%
102	Angelina County	9.62%	10.33%	(0.71%)	92%	91%	1%
502	Angelina County Appraisal District	13.60%	13.55%	0.05%	90%	91%	(1%)
576	Angleton Drainage District	19.65%	11.90%	7.75%	91%	91%	0%
614	Aquilla Water Supply District - Hill County	6.30%	6.55%	(0.25%)	95%	94%	1%
103	Aransas County	9.56%	9.66%	(0.10%)	89%	89%	0%
459	Aransas County Appraisal District	21.27%	21.22%	0.05%	88%	88%	0%
668	Aransas County Navigation District	9.58%	11.29%	(1.71%)	96%	92%	4%
104	Archer County	8.39%	8.39%	0.00%	93%	93%	0%
503	Archer County Appraisal District	24.32%	23.72%	0.60%	87%	87%	0%
964	Ark-Tex Council of Governments	4.96%	5.07%	(0.11%)	101%	100%	1%
105	Armstrong County	5.23%	4.58%	0.65%	102%	104%	(2%)
1011	Armstrong County Appraisal District	8.87%	8.81%	0.06%	99%	100%	(1%)
551	Atascosa County Appraisal District	13.00%	13.11%	(0.11%)	90%	89%	1%
106	Atascosa County	8.50%	8.94%	(0.44%)	93%	91%	2%
950	Athens Municipal Water Authority	5.91%	5.88%	0.03%	93%	92%	1%
107	Austin County	7.58%	7.62%	(0.04%)	93%	93%	0%
461	Austin County Appraisal District	12.11%	12.71%	(0.60%)	95%	94%	1%
994	Austin County ECD	12.62%	11.69%	0.93%	93%	94%	(1%)
1065	Austin County Emergency Services District #2	2.42%	2.42%	0.00%	71%	55%	16%
597	Bacliff Municipal Utility District	10.47%	10.25%	0.22%	93%	93%	0%
108	Bailey County	4.40%	4.52%	(0.12%)	100%	99%	1%
945	Ballinger Memorial Hospital District	14.53%	14.67%	(0.14%)	76%	74%	2%
109	Bandera County	11.49%	11.94%	(0.45%)	88%	87%	1%
918	Bastrop Central Appraisal District	8.94%	8.95%	(0.01%)	97%	97%	0%
110	Bastrop County	11.07%	11.79%	(0.72%)	88%	87%	1%
812	Bastrop County Emergency Services District #1	9.19%	9.76%	(0.57%)	85%	85%	0%
915	Bastrop County Emergency Services District #2	10.95%	11.22%	(0.27%)	87%	80%	7%
398	Bastrop County Water Control and Improvement District 2	10.06%	10.00%	0.06%	87%	83%	4%
1058	Bastrop Travis Counties Emergency Services District #1	3.19%	3.55%	(0.36%)	96%	74%	22%
111	Baylor County	12.50%	14.42%	(1.92%)	90%	88%	2%
685	Baylor County Appraisal District	3.75%	6.89%	(3.14%)	103%	98%	5%
613	Bayview Irrigation District #11	5.36%	5.32%	0.04%	97%	98%	(1%)
690	Bayview Municipal Utility District	0.69%	0.38%	0.31%	121%	123%	(2%)
112	Bee County	6.29%	6.31%	(0.02%)	98%	98%	0%
1096	Bee County Appraisal District	10.64%	11.00%	(0.36%)	99%	90%	9%
113	Bell County	12.94%	13.82%	(0.88%)	88%	87%	1%
506	Bell County Appraisal District	13.82%	14.67%	(0.85%)	90%	88%	2%
1142	Bell County Public Health District	11.34%	11.52%	(0.18%)	26%	N/A	N/A
418	Bell County WC&ID #1	4.00%	4.95%	(0.95%)	110%	109%	1%

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2025	2024	Change	2023	2022	Change
378	Bell County WC&ID 3	6.05%	6.25%	(0.20%)	80%	80%	0%
708	Benbrook Water Authority	12.58%	12.85%	(0.27%)	89%	88%	1%
472	Bexar Appraisal District	14.27%	15.41%	(1.14%)	94%	94%	0%
114	Bexar County	14.41%	15.08%	(0.67%)	86%	85%	1%
1083	Bexar County Emergency Service District 5	9.17%	9.15%	0.02%	69%	61%	8%
861	Bexar County Emergency Service District No.2	14.00%	13.89%	0.11%	68%	60%	8%
373	Bexar County Emergency Services District #10	12.40%	12.20%	0.20%	65%	55%	10%
1080	Bexar County Emergency Services District #12	12.00%	11.89%	0.11%	65%	55%	10%
1001	Bexar County Emergency Services District #6	7.51%	7.49%	0.02%	92%	90%	2%
828	Bexar County Emergency Services District No.7	12.80%	12.53%	0.27%	78%	78%	0%
1103	Bexar County Emergency Services District No. 11	12.30%	12.10%	0.20%	69%	60%	9%
979	Bexar County Emergency Services District No.8	12.53%	12.46%	0.07%	82%	76%	6%
544	Bexar County WC&ID #10	5.70%	5.62%	0.08%	93%	94%	(1%)
716	Bexar Metro 9-1-1 Network District	0.00%	0.00%	0.00%	121%	121%	0%
737	Bexar-Medina-Atascosa WCID #1	9.31%	8.82%	0.49%	97%	98%	(1%)
616	Bistone Municipal WSD - Limestone County	10.81%	11.62%	(0.81%)	94%	93%	1%
115	Blanco County	9.33%	9.13%	0.20%	90%	92%	(2%)
1016	Blanco County Emergency Services District No. 2	9.80%	9.47%	0.33%	53%	48%	5%
965	Bluebonnet Groundwater Conservation District	3.21%	3.22%	(0.01%)	91%	89%	2%
116	Borden County	10.38%	13.36%	(2.98%)	95%	94%	1%
525	Borden County Appraisal District	6.01%	6.84%	(0.83%)	123%	126%	(3%)
117	Bosque County	4.11%	4.29%	(0.18%)	102%	102%	0%
521	Bosque County Central Appraisal District	17.03%	17.94%	(0.91%)	88%	87%	1%
118	Bowie County	10.37%	10.84%	(0.47%)	90%	89%	1%
119	Brazoria County	12.91%	13.27%	(0.36%)	88%	88%	0%
508	Brazoria County Appraisal District	12.43%	12.86%	(0.43%)	91%	90%	1%
413	Brazoria County Cons. Recl. District #3	17.98%	18.48%	(0.50%)	84%	83%	1%
424	Brazoria County Drainage District #4	10.18%	10.36%	(0.18%)	100%	100%	0%
681	Brazoria County Drainage District #5	8.90%	8.52%	0.38%	98%	99%	(1%)
1050	Brazoria County Emergency Services District No. 3	8.82%	8.87%	(0.05%)	99%	100%	(1%)
689	Brazos Central Appraisal District	15.22%	16.10%	(0.88%)	91%	90%	1%
120	Brazos County	15.12%	16.02%	(0.90%)	85%	84%	1%
600	Brazos County ECD	12.28%	12.65%	(0.37%)	90%	88%	2%
1144	Brazos County Emergency Services District #2	9.97%	10.22%	(0.25%)	19%	N/A	N/A
849	Brazos Regional Public Utility Agency	7.97%	8.00%	(0.03%)	96%	96%	0%
744	Brazos River Authority	8.81%	8.78%	0.03%	92%	91%	1%
967	Brazos Transit District	3.51%	4.00%	(0.49%)	113%	111%	2%
806	Brazos Valley Council of Governments	5.61%	6.71%	(1.10%)	99%	88%	11%
809	Brazos Valley GCD	13.87%	13.82%	0.05%	100%	100%	0%
121	Brewster County	9.33%	9.58%	(0.25%)	92%	92%	0%
581	Brewster County Appraisal District	7.14%	7.03%	0.11%	101%	102%	(1%)
745	Bright Star-Salem Special Utility District	7.36%	7.46%	(0.10%)	104%	104%	0%
122	Briscoe County	7.78%	8.16%	(0.38%)	96%	96%	0%
1134	Briscoe County Appraisal District	6.83%	6.56%	0.27%	59%	N/A	N/A
1052	Brookeland Fresh Water Supply District	6.65%	6.61%	0.04%	95%	95%	0%
876	Brookesmith Special Utility District	3.57%	3.64%	(0.07%)	89%	90%	(1%)
123	Brooks County	1.87%	2.53%	(0.66%)	106%	104%	2%
554	Brookshire - Katy Drainage District	8.68%	8.36%	0.32%	90%	90%	0%
522	Brookshire Municipal Water District	7.32%	7.07%	0.25%	99%	99%	0%
124	Brown County	7.77%	8.00%	(0.23%)	91%	90%	1%
702	Brownsville Irrigation District	4.65%	4.77%	(0.12%)	96%	96%	0%
1055	Brush Country Groundwater Conservation District	5.57%	5.64%	(0.07%)	107%	108%	(1%)
642	Brushy Creek MUD - Williamson County	8.28%	8.61%	(0.33%)	95%	94%	1%
125	Burleson County	10.12%	10.82%	(0.70%)	89%	88%	1%
978	Burleson County Appraisal District	7.63%	7.30%	0.33%	88%	84%	4%

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2025	2024	Change	2023	2022	Change
609	Burnet Central Appraisal District	14.76%	15.69%	(0.93%)	91%	90%	1%
126	Burnet County	10.61%	10.82%	(0.21%)	87%	86%	1%
127	Caldwell County	5.44%	5.40%	0.04%	93%	94%	(1%)
718	Caldwell County Appraisal District	10.94%	11.12%	(0.18%)	86%	86%	0%
128	Calhoun County	11.27%	11.40%	(0.13%)	93%	92%	1%
709	Calhoun County Appraisal District	14.66%	14.56%	0.10%	89%	88%	1%
788	Calhoun County E911 ECD	13.79%	13.90%	(0.11%)	91%	90%	1%
129	Callahan County	4.45%	4.53%	(0.08%)	97%	97%	0%
542	Callahan County Appraisal District	7.13%	6.92%	0.21%	94%	95%	(1%)
130	Cameron County	11.10%	11.45%	(0.35%)	91%	90%	1%
618	Cameron County Appraisal District	13.08%	13.17%	(0.09%)	91%	91%	0%
692	Cameron County Drainage District #1	4.92%	4.84%	0.08%	97%	97%	0%
664	Cameron County Drainage District #3	0.77%	0.96%	(0.19%)	112%	111%	1%
686	Cameron County Drainage District #5	9.51%	9.82%	(0.31%)	96%	94%	2%
851	Cameron County ECD	12.45%	11.91%	0.54%	110%	110%	0%
462	Cameron County Irrigation District #2	3.53%	3.86%	(0.33%)	99%	98%	1%
590	Cameron County Irrigation District #6	5.95%	5.26%	0.69%	99%	101%	(2%)
900	Cameron County Regional Mobility Authority	8.89%	8.85%	0.04%	97%	97%	0%
670	Camp Central Appraisal District	9.06%	8.97%	0.09%	94%	95%	(1%)
131	Camp County	8.93%	10.15%	(1.22%)	95%	93%	2%
367	Caney Creek Municipal Utility District	4.28%	4.48%	(0.20%)	93%	89%	4%
379	Canyon Lake Community Library District	2.70%	2.90%	(0.20%)	102%	97%	5%
1021	Canyon Regional Water Authority	12.86%	12.98%	(0.12%)	70%	59%	11%
132	Carson County	10.71%	10.82%	(0.11%)	94%	94%	0%
133	Cass County	11.00%	11.74%	(0.74%)	90%	90%	0%
610	Cass County Appraisal District	0.68%	0.00%	0.68%	118%	119%	(1%)
134	Castro County	11.43%	11.43%	0.00%	91%	91%	0%
719	Central Appraisal District of Bandera County	10.23%	10.79%	(0.56%)	100%	98%	2%
635	Central Appraisal District of Johnson County	12.88%	13.22%	(0.34%)	92%	92%	0%
602	Central Appraisal District of Taylor County	21.93%	22.75%	(0.82%)	86%	85%	1%
362	Central Texas Council of Governments	8.80%	8.58%	0.22%	48%	N/A	N/A
862	Central Texas Groundwater Conservation District	10.79%	10.70%	0.09%	102%	102%	0%
712	Central Texas Regional Mobility Authority	10.84%	11.21%	(0.37%)	101%	100%	1%
648	Central WC&ID - Angelina County	5.27%	5.32%	(0.05%)	99%	99%	0%
135	Chambers County	14.53%	15.19%	(0.66%)	87%	86%	1%
531	Chambers County Appraisal District	11.82%	11.43%	0.39%	97%	98%	(1%)
548	Chambers County Public Hospital District	6.60%	6.59%	0.01%	93%	93%	0%
1099	Chambers-Liberty Counties Navigation District	2.62%	2.63%	(0.01%)	71%	62%	9%
136	Cherokee County	9.30%	9.99%	(0.69%)	95%	93%	2%
137	Childress County	0.01%	0.96%	(0.95%)	114%	110%	4%
511	Childress County Appraisal District	7.74%	8.18%	(0.44%)	93%	92%	1%
582	Childress County Hospital District	6.12%	6.28%	(0.16%)	93%	93%	0%
1098	Childress Housing Authority	6.16%	6.20%	(0.04%)	100%	101%	(1%)
1114	Chillicothe Hospital District	3.77%	3.74%	0.03%	76%	56%	20%
138	Clay County	5.08%	7.15%	(2.07%)	100%	97%	3%
485	Clay County Appraisal District	19.11%	32.01%	(12.90%)	87%	85%	2%
703	Coastal Bend Groundwater Conservation District	10.09%	10.10%	(0.01%)	98%	97%	1%
722	Coastal Plains GCD	14.77%	14.79%	(0.02%)	93%	92%	1%
139	Cochran County	3.60%	5.29%	(1.69%)	107%	105%	2%
477	Cochran County Appraisal District	0.00%	0.00%	0.00%	123%	122%	1%
751	Coke County Appraisal District	10.22%	10.09%	0.13%	92%	92%	0%
140	Coke County	10.68%	12.53%	(1.85%)	93%	92%	1%
946	Coke County S&WCD #219	3.40%	3.39%	0.01%	95%	94%	1%
141	Coleman County	4.30%	4.44%	(0.14%)	102%	101%	1%
142	Collin County	7.50%	7.58%	(0.08%)	100%	100%	0%

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2025	2024	Change	2023	2022	Change
457	Collin County Central Appraisal District	10.85%	10.69%	0.16%	99%	100%	(1%)
143	Collingsworth County	10.01%	10.40%	(0.39%)	94%	94%	0%
961	Collingsworth County Appraisal District	5.73%	9.95%	(4.22%)	181%	108%	73%
144	Colorado County	11.26%	12.79%	(1.53%)	90%	87%	3%
623	Comal Appraisal District	13.59%	14.52%	(0.93%)	91%	90%	1%
145	Comal County	11.44%	11.70%	(0.26%)	86%	86%	0%
775	Comal County Emergency Services District #3	11.77%	11.57%	0.20%	82%	82%	0%
996	Comanche Central Appraisal District	10.96%	12.33%	(1.37%)	59%	52%	7%
146	Comanche County	10.97%	11.67%	(0.70%)	85%	84%	1%
762	Combined Consumers Special Utility District	15.66%	15.44%	0.22%	76%	74%	2%
366	Concho County Appraisal District	12.12%	12.24%	(0.12%)	99%	101%	(2%)
147	Concho County	9.32%	9.11%	0.21%	95%	95%	0%
636	Concho County Hospital District	4.00%	3.87%	0.13%	98%	98%	0%
759	Concho Valley Council of Governments	10.71%	10.90%	(0.19%)	95%	94%	1%
148	Cooke County	8.31%	8.54%	(0.23%)	96%	95%	1%
487	Cooke County Appraisal District	16.18%	16.28%	(0.10%)	89%	88%	1%
1143	Corpus Christi Downtown Management District	8.31%	8.35%	(0.04%)	26%	N/A	N/A
149	Coryell County	10.15%	10.38%	(0.23%)	93%	92%	1%
150	Cottle County	0.00%	0.51%	(0.51%)	114%	113%	1%
856	County Line Special Utility District	9.10%	10.31%	(1.21%)	29%	N/A	N/A
727	Cow Creek Groundwater Conservation District	8.90%	9.09%	(0.19%)	93%	92%	1%
151	Crane County	9.35%	12.75%	(3.40%)	98%	96%	2%
392	Crane County Appraisal District	11.92%	11.39%	0.53%	99%	102%	(3%)
757	Crane County Hospital District	10.14%	10.41%	(0.27%)	91%	89%	2%
152	Crockett County	7.66%	8.68%	(1.02%)	92%	92%	0%
907	Crockett County Appraisal District	10.07%	10.12%	(0.05%)	91%	90%	1%
409	Crockett County WC&ID #1	2.48%	3.19%	(0.71%)	103%	102%	1%
153	Crosby County	3.02%	5.57%	(2.55%)	100%	97%	3%
532	Crosby County Appraisal District	5.46%	4.70%	0.76%	114%	118%	(4%)
603	Crosby Municipal Utility District	8.32%	8.10%	0.22%	97%	97%	0%
710	Cross Roads Special Utility District	2.41%	2.82%	(0.41%)	113%	110%	3%
902	Crystal Clear Special Utility District	3.68%	3.83%	(0.15%)	102%	100%	2%
154	Culberson County	8.37%	8.63%	(0.26%)	91%	91%	0%
1000	Cypress Springs Special Utility District	18.67%	19.21%	(0.54%)	47%	40%	7%
155	Dallam County	15.71%	15.98%	(0.27%)	89%	88%	1%
771	Dallam County Appraisal District	9.64%	10.33%	(0.69%)	97%	92%	5%
467	Dallas Central Appraisal District	21.14%	21.12%	0.02%	87%	87%	0%
156	Dallas County	13.05%	12.91%	0.14%	87%	87%	0%
430	Dallas County Park Cities MUD	11.01%	10.99%	0.02%	95%	95%	0%
157	Dawson County	6.42%	6.16%	0.26%	99%	100%	(1%)
463	Dawson County Central Appraisal District	8.75%	8.40%	0.35%	101%	102%	(1%)
158	Deaf Smith County	9.80%	10.21%	(0.41%)	93%	91%	2%
578	Deaf Smith County Hospital District	3.29%	3.29%	0.00%	98%	98%	0%
363	Deep East Texas Council of Governments	7.71%	7.70%	0.01%	84%	81%	3%
159	Delta County	8.22%	8.57%	(0.35%)	98%	97%	1%
855	Delta County Appraisal District	7.57%	6.83%	0.74%	99%	102%	(3%)
734	Delta County Municipal Utility District	5.33%	5.34%	(0.01%)	99%	99%	0%
732	Delta Lake Irrigation District	4.14%	4.20%	(0.06%)	95%	94%	1%
583	Denco Area 9-1-1 District - Denton County	9.36%	9.27%	0.09%	99%	99%	0%
482	Denton Central Appraisal District	10.46%	12.00%	(1.54%)	99%	97%	2%
160	Denton County	14.32%	14.90%	(0.58%)	85%	84%	1%
1136	Denton County Emergency Services District #1	10.91%	10.93%	(0.02%)	32%	N/A	N/A
783	Denton County Transportation Authority	6.81%	7.17%	(0.36%)	98%	95%	3%
161	DeWitt County	4.98%	4.94%	0.04%	99%	99%	0%
466	DeWitt County Appraisal District	5.21%	6.28%	(1.07%)	103%	101%	2%

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2025	2024	Change	2023	2022	Change
162	Dickens County	21.85%	23.82%	(1.97%)	78%	79%	(1%)
764	Dickens County Appraisal District	11.37%	11.18%	0.19%	96%	96%	0%
163	Dimmit County	4.48%	5.09%	(0.61%)	118%	118%	0%
164	Donley County	4.67%	5.04%	(0.37%)	95%	94%	1%
165	Duval County	5.75%	6.83%	(1.08%)	97%	97%	0%
929	Duval County Appraisal District	9.93%	9.50%	0.43%	117%	122%	(5%)
880	Duval County Groundwater Conservation District	15.57%	15.53%	0.04%	94%	93%	1%
1062	East Central Special Utility District	12.39%	12.17%	0.22%	64%	57%	7%
879	East Fork Special Utility District	12.55%	12.93%	(0.38%)	84%	81%	3%
376	East Harris County ESJPB	8.97%	8.76%	0.21%	92%	93%	(1%)
825	East Medina County Special Utility District	8.38%	8.50%	(0.12%)	83%	80%	3%
1102	East Texas Council of Governments	9.69%	9.61%	0.08%	60%	41%	19%
1079	East Texas Municipal Utility District of Smith County	16.21%	16.98%	(0.77%)	24%	17%	7%
166	Eastland County	11.70%	12.14%	(0.44%)	88%	87%	1%
593	Eastland County Appraisal District	14.01%	14.79%	(0.78%)	89%	89%	0%
167	Ector County	15.40%	15.87%	(0.47%)	89%	88%	1%
939	Ector County Appraisal District	9.13%	9.84%	(0.71%)	111%	107%	4%
580	Ector County Hospital District	8.17%	8.35%	(0.18%)	89%	88%	1%
448	Edwards Aquifer Authority - Bexar County	10.67%	10.57%	0.10%	90%	89%	1%
628	Edwards Central Appraisal District	2.68%	4.44%	(1.76%)	145%	148%	(3%)
168	Edwards County	9.24%	9.07%	0.17%	94%	94%	0%
819	El Paso Central Appraisal District	16.18%	16.35%	(0.17%)	79%	77%	2%
170	El Paso County	18.77%	19.43%	(0.66%)	85%	84%	1%
567	El Paso County 9-1-1 District	10.59%	11.72%	(1.13%)	101%	99%	2%
1013	El Paso County Emergency Services District #1	12.19%	12.39%	(0.20%)	87%	92%	(5%)
936	El Paso County Emergency Services District #2	11.15%	11.37%	(0.22%)	93%	92%	1%
541	El Paso County Hospital District	7.33%	7.50%	(0.17%)	86%	86%	0%
1004	El Paso County Water Improvement District No. 1	4.20%	4.15%	0.05%	78%	75%	3%
963	El Paso Mental Health and Mental Retardation	4.90%	4.98%	(0.08%)	94%	92%	2%
395	Electra Housing Authority	11.45%	11.47%	(0.02%)	101%	102%	(1%)
976	Ellis Appraisal District	14.69%	15.29%	(0.60%)	87%	85%	2%
169	Ellis County	11.00%	11.06%	(0.06%)	88%	88%	0%
1005	Denton County Fresh Water Supply District #10	9.64%	9.97%	(0.33%)	81%	73%	8%
859	Emerald Bay Municipal Utility District	1.53%	0.01%	1.52%	198%	219%	(21%)
624	ECD of Ector County	0.00%	0.00%	0.00%	120%	119%	1%
171	Erath County	7.68%	8.06%	(0.38%)	98%	98%	0%
850	Erath County Appraisal District	15.69%	16.00%	(0.31%)	81%	78%	3%
172	Falls County	10.50%	11.05%	(0.55%)	89%	88%	1%
563	Falls County Appraisal District	6.90%	8.10%	(1.20%)	109%	104%	5%
644	Fannin Central Appraisal District	10.81%	11.56%	(0.75%)	98%	93%	5%
173	Fannin County	9.65%	10.63%	(0.98%)	95%	93%	2%
174	Fayette County	13.27%	13.90%	(0.63%)	87%	86%	1%
951	Fern Bluff Municipal Utility District	12.09%	11.98%	0.11%	83%	81%	2%
175	Fisher County	4.52%	5.59%	(1.07%)	103%	99%	4%
914	Fisher County Appraisal District	7.77%	8.14%	(0.37%)	82%	66%	16%
432	Fisher County Hospital District	3.16%	3.43%	(0.27%)	94%	93%	1%
176	Floyd County	8.33%	8.27%	0.06%	98%	99%	(1%)
360	Foard County	7.25%	7.06%	0.19%	94%	94%	0%
1090	Foard County Appraisal District	9.37%	9.52%	(0.15%)	85%	76%	9%
474	Fort Bend Central Appraisal District	13.18%	13.95%	(0.77%)	93%	91%	2%
178	Fort Bend County	12.61%	13.10%	(0.49%)	88%	87%	1%
390	Fort Bend County Emergency Services District #4	8.64%	8.16%	0.48%	88%	94%	(6%)
1063	Fort Bend County Emergency Services District #7	8.34%	8.07%	0.27%	70%	69%	1%
974	Fort Bend County Emergency Services District 2	9.85%	9.77%	0.08%	78%	76%	2%
782	Fort Bend County WC&ID #2	8.66%	8.94%	(0.28%)	95%	94%	1%

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		2025	2024	Change	2023	2022	Change
932	Fort Clark Municipal Utility District	4.48%	4.58%	(0.10%)	90%	89%	1%
860	Fort Griffin Special Utility District	2.71%	3.02%	(0.31%)	99%	90%	9%
769	Four Way Special Utility District	5.21%	5.39%	(0.18%)	102%	100%	2%
179	Franklin County	7.41%	8.51%	(1.10%)	99%	96%	3%
1038	Freer Water Control & Improvement District	2.30%	4.13%	(1.83%)	89%	82%	7%
180	Freestone County	14.07%	16.40%	(2.33%)	89%	87%	2%
693	Freestone County Appraisal District	14.81%	14.60%	0.21%	94%	94%	0%
181	Frio County	7.62%	8.26%	(0.64%)	98%	96%	2%
509	Frio County Appraisal District	23.09%	19.36%	3.73%	84%	85%	(1%)
1126	Frognot Special Utility District	6.26%	6.36%	(0.10%)	36%	N/A	N/A
182	Gaines County	7.57%	7.94%	(0.37%)	98%	98%	0%
761	Gaines County Appraisal District	7.58%	7.76%	(0.18%)	96%	96%	0%
546	Galveston Central Appraisal District	21.26%	23.86%	(2.60%)	86%	86%	0%
183	Galveston County	11.67%	11.91%	(0.24%)	90%	90%	0%
547	Galveston County Consolidated Drainage District	16.55%	17.82%	(1.27%)	92%	92%	0%
464	Galveston County Drainage District #1	11.97%	11.80%	0.17%	91%	90%	1%
433	Galveston County Drainage District #2	16.31%	18.17%	(1.86%)	94%	95%	(1%)
589	Galveston County ECD	8.83%	9.57%	(0.74%)	99%	98%	1%
821	Galveston County Fresh Water Supp. District #6	5.42%	5.60%	(0.18%)	89%	88%	1%
752	Galveston County Health District	3.16%	3.22%	(0.06%)	102%	101%	1%
1020	Galveston County Water Control & Improvement District No	10.81%	11.40%	(0.59%)	87%	77%	10%
407	Galveston County WC&ID #1	13.45%	15.71%	(2.26%)	91%	88%	3%
473	Garza Central Appraisal District	14.03%	14.44%	(0.41%)	87%	89%	(2%)
184	Garza County	4.92%	5.80%	(0.88%)	103%	100%	3%
908	Garza County Health Care District	13.29%	13.79%	(0.50%)	88%	86%	2%
885	Gillespie Central Appraisal District	10.05%	9.75%	0.30%	97%	97%	0%
185	Gillespie County	10.51%	10.97%	(0.46%)	97%	96%	1%
955	Gillespie County S&WCD	6.57%	6.59%	(0.02%)	92%	90%	2%
186	Glasscock County	8.41%	8.22%	0.19%	104%	105%	(1%)
942	Glasscock County Appraisal District	11.16%	11.21%	(0.05%)	99%	99%	0%
187	Goliad County	5.80%	5.52%	0.28%	98%	100%	(2%)
498	Gonzales County Appraisal District	13.97%	15.12%	(1.15%)	90%	88%	2%
188	Gonzales County	13.87%	14.30%	(0.43%)	87%	86%	1%
1067	Gonzales County Emergency Services District #1	3.01%	3.01%	0.00%	83%	76%	7%
886	Graham Regional Medical Center	2.31%	2.31%	0.00%	100%	100%	0%
189	Gray County	9.58%	10.29%	(0.71%)	95%	94%	1%
518	Gray County Appraisal District	11.43%	11.91%	(0.48%)	97%	96%	1%
475	Grayson Central Appraisal District	14.17%	14.08%	0.09%	90%	91%	(1%)
190	Grayson County	8.86%	9.24%	(0.38%)	88%	88%	0%
528	Greater Harris County 9-1-1 Emergency Network	14.48%	15.37%	(0.89%)	93%	92%	1%
429	Greenbelt M&IWA - Donley County	9.95%	10.19%	(0.24%)	94%	94%	0%
191	Gregg County	10.50%	11.01%	(0.51%)	94%	93%	1%
192	Grimes County	8.73%	9.09%	(0.36%)	93%	93%	0%
483	Grimes County Appraisal District	8.28%	9.75%	(1.47%)	100%	98%	2%
587	Guadalupe Appraisal District	13.12%	14.00%	(0.88%)	90%	88%	2%
193	Guadalupe County	10.50%	11.03%	(0.53%)	90%	89%	1%
380	Guadalupe County GWCD	8.17%	8.71%	(0.54%)	106%	93%	13%
388	Guadalupe-Blanco River Authority	9.92%	9.88%	0.04%	76%	70%	6%
1110	Gulf Coast Protection District	12.58%	12.59%	(0.01%)	74%	58%	16%
526	Gulf Coast Water Authority - Galveston County	10.43%	10.68%	(0.25%)	88%	88%	0%
194	Hale County	13.83%	15.28%	(1.45%)	89%	88%	1%
355	Hale County Appraisal District	10.43%	10.80%	(0.37%)	50%	N/A	N/A
195	Hall County	9.07%	9.49%	(0.42%)	91%	91%	0%
787	Hall County Appraisal District	3.22%	3.30%	(0.08%)	103%	103%	0%
196	Hamilton County	5.01%	5.51%	(0.50%)	97%	96%	1%

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2025	2024	Change	2023	2022	Change
1071	Hamilton County Appraisal District	8.85%	9.82%	(0.97%)	122%	97%	25%
197	Hansford County	7.77%	8.84%	(1.07%)	97%	96%	1%
585	Hansford County Hospital District	4.46%	4.83%	(0.37%)	95%	93%	2%
198	Hardeman County	3.42%	3.74%	(0.32%)	103%	102%	1%
199	Hardin County	10.49%	11.61%	(1.12%)	92%	90%	2%
527	Hardin County Appraisal District	6.20%	8.75%	(2.55%)	104%	100%	4%
887	Hardin County Emergency Services District # 2	6.58%	6.57%	0.01%	82%	80%	2%
571	Harlingen Irrigation District Cameron County #1	4.44%	5.33%	(0.89%)	99%	97%	2%
598	Harris County Appraisal District	13.69%	13.87%	(0.18%)	94%	93%	1%
200	Harris County	14.93%	15.37%	(0.44%)	88%	88%	0%
1146	Harris County Emergency Services District #21	9.84%	9.92%	(0.08%)	13%	N/A	N/A
382	Harris County Emergency Services District #24	10.73%	10.44%	0.29%	96%	99%	(3%)
888	Harris County Emergency Services District #29	8.86%	8.50%	0.36%	97%	100%	(3%)
1147	Harris County Emergency Services District #3	9.70%	9.80%	(0.10%)	23%	N/A	N/A
944	Harris County Emergency Services District #48	9.06%	8.99%	0.07%	92%	91%	1%
835	Harris County Emergency Services District #50	9.17%	8.90%	0.27%	94%	94%	0%
1064	Harris County Emergency Services District #7	11.98%	11.62%	0.36%	77%	77%	0%
374	Harris County Emergency Services District 10	12.86%	12.46%	0.40%	77%	75%	2%
985	Harris County Emergency Services District #12	10.91%	11.18%	(0.27%)	98%	95%	3%
975	Harris County Emergency Services District 17	9.17%	8.96%	0.21%	80%	79%	1%
988	Harris County Emergency Services District #9	9.72%	9.46%	0.26%	86%	88%	(2%)
1119	Harris County Emergency Services District No 6	9.94%	9.98%	(0.04%)	58%	32%	26%
1095	Harris County Emergency Services District No. 11	9.27%	9.14%	0.13%	83%	78%	5%
842	Harris County ESD No. 13	10.07%	10.14%	(0.07%)	84%	82%	2%
1127	Harris County Emergency Services District No. 16	6.35%	5.97%	0.38%	80%	100%	(20%)
1057	Harris County Emergency Services District No. 4	9.72%	9.75%	(0.03%)	36%	N/A	N/A
948	Harris County ESD No. 46	11.77%	11.84%	(0.07%)	86%	84%	2%
1116	Harris County Emergency Services District No. 8	8.60%	8.34%	0.26%	80%	67%	13%
1101	Harris County Fresh Water Supply District 6	4.92%	4.86%	0.06%	100%	N/A	N/A
364	Harris County Fresh Water Supply District 61	8.88%	8.77%	0.11%	78%	75%	3%
1139	Harris County Fresh Water Supply District No. 51	4.52%	4.60%	(0.08%)	41%	N/A	N/A
797	Harris County Housing Authority	9.99%	9.60%	0.39%	100%	102%	(2%)
903	Harris County Sports & Convention Corporation	9.35%	9.19%	0.16%	99%	101%	(2%)
569	Harris County WC&ID #1	8.65%	9.08%	(0.43%)	97%	97%	0%
877	Harris County WC&ID #36	10.04%	9.99%	0.05%	97%	98%	(1%)
625	Harris County WC&ID #50	2.60%	2.96%	(0.36%)	102%	100%	2%
1105	Harris Fort Bend Emergency Services District #100	10.06%	9.88%	0.18%	63%	45%	18%
201	Harrison County	10.54%	11.46%	(0.92%)	91%	90%	1%
202	Hartley County	14.49%	14.34%	0.15%	92%	92%	0%
520	Hartley County Appraisal District	8.84%	10.64%	(1.80%)	97%	94%	3%
203	Haskell County	7.12%	8.80%	(1.68%)	94%	92%	2%
552	Haskell Memorial Hospital District	2.78%	3.31%	(0.53%)	109%	106%	3%
204	Hays County	12.91%	13.76%	(0.85%)	86%	85%	1%
1051	Hays County Emergency Services District #4	12.31%	12.12%	0.19%	57%	39%	18%
878	Hays County Emergency Services District #5	12.44%	13.07%	(0.63%)	75%	72%	3%
799	Hays County Emergency Services District #6	14.81%	14.90%	(0.09%)	68%	67%	1%
826	Hays County Emergency Services District #8	16.01%	16.56%	(0.55%)	70%	67%	3%
1132	Hays County Emergency Services District No. 3	13.25%	15.21%	(1.96%)	27%	N/A	N/A
943	Heart of Texas Council of Governments	8.11%	8.16%	(0.05%)	81%	81%	0%
205	Hemphill County	0.00%	0.00%	0.00%	122%	121%	1%
640	Hemphill County Appraisal District	5.02%	5.27%	(0.25%)	115%	115%	0%
529	Hemphill County Hospital District	9.74%	9.91%	(0.17%)	96%	95%	1%
839	Hemphill County UWCD	3.69%	3.23%	0.46%	105%	106%	(1%)
206	Henderson County	13.42%	13.93%	(0.51%)	88%	88%	0%
746	Henderson County 9-1-1 Comm. District	0.00%	0.00%	0.00%	155%	156%	(1%)

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2025	2024	Change	2023	2022	Change
704	Henderson County Appraisal District	16.66%	17.33%	(0.67%)	89%	86%	3%
1073	Hickory Creek Special Utility District	2.86%	3.12%	(0.26%)	91%	81%	10%
414	Hidalgo and Cameron Counties Irr. District #9	1.19%	2.82%	(1.63%)	110%	108%	2%
207	Hidalgo County	13.71%	13.66%	0.05%	86%	85%	1%
516	Hidalgo County Appraisal District	13.69%	14.23%	(0.54%)	88%	87%	1%
401	Hidalgo County Drainage District #1	14.69%	14.29%	0.40%	84%	83%	1%
713	Hidalgo County Irrigation District #1	6.20%	6.71%	(0.51%)	90%	90%	0%
438	Hidalgo County Irrigation District #2	2.20%	1.96%	0.24%	107%	108%	(1%)
486	Hidalgo County Irrigation District #6	5.75%	5.29%	0.46%	100%	101%	(1%)
992	Hidalgo Municipal Utility District #1	3.48%	3.48%	0.00%	96%	96%	0%
674	High Plains Underground WCD # 1	4.53%	4.60%	(0.07%)	102%	102%	0%
1019	High Point Special Utility District	10.22%	10.32%	(0.10%)	73%	71%	2%
208	Hill County	9.29%	10.12%	(0.83%)	92%	90%	2%
209	Hockley County	11.03%	11.75%	(0.72%)	94%	94%	0%
728	Hockley County Appraisal District	13.83%	13.61%	0.22%	89%	89%	0%
971	Hood County Appraisal District	11.08%	12.13%	(1.05%)	92%	89%	3%
210	Hood County	9.91%	9.61%	0.30%	100%	101%	(1%)
211	Hopkins County	14.31%	15.29%	(0.98%)	84%	83%	1%
661	Hopkins County Appraisal District	6.13%	5.75%	0.38%	101%	102%	(1%)
1029	Housing Authority of Starr County	5.04%	5.57%	(0.53%)	84%	74%	10%
909	Housing Authority of the City of Edinburg Texas	8.03%	7.25%	0.78%	112%	115%	(3%)
1036	Housing Authority of the City of Kirbyville	9.42%	9.72%	(0.30%)	84%	76%	8%
1003	Housing Authority of the City of Knox City	17.52%	17.72%	(0.20%)	78%	68%	10%
917	Housing Authority of the City of Mercedes Texas	13.34%	12.77%	0.57%	79%	74%	5%
1082	Housing Authority of the City of Mission	3.74%	3.70%	0.04%	96%	95%	1%
1002	Housing Authority of the City of Munday	15.53%	14.21%	1.32%	74%	66%	8%
1010	Housing Authority of Travis County	7.44%	7.29%	0.15%	88%	87%	1%
212	Houston County	7.02%	6.91%	0.11%	94%	94%	0%
694	Houston County Appraisal District	8.76%	8.78%	(0.02%)	94%	93%	1%
1086	Howard County Appraisal District	8.69%	9.43%	(0.74%)	84%	73%	11%
213	Howard County	7.02%	8.71%	(1.69%)	101%	97%	4%
214	Hudspeth County	5.48%	5.42%	0.06%	100%	100%	0%
215	Hunt County	10.67%	10.95%	(0.28%)	89%	89%	0%
749	Hunt County Appraisal District	12.19%	12.16%	0.03%	91%	91%	0%
1043	Hurst Creek Municipal Utility District	8.65%	9.12%	(0.47%)	57%	50%	7%
216	Hutchinson County	9.04%	9.51%	(0.47%)	97%	96%	1%
778	Hutchinson County Appraisal District	5.35%	5.61%	(0.26%)	103%	102%	1%
711	Iraan General Hospital District	8.46%	8.59%	(0.13%)	95%	95%	0%
217	Irion County	8.10%	8.09%	0.01%	100%	100%	0%
779	Irion County Appraisal District	7.61%	7.61%	0.00%	91%	90%	1%
218	Jack County	9.29%	8.56%	0.73%	93%	94%	(1%)
592	Jack County Appraisal District	8.14%	9.63%	(1.49%)	96%	90%	6%
219	Jackson County	9.94%	9.82%	0.12%	93%	93%	0%
770	Jackson County Appraisal District	5.11%	5.65%	(0.54%)	102%	99%	3%
441	Jackson County County-Wide Drainage District	16.25%	17.48%	(1.23%)	94%	94%	0%
972	Jackson County ESD No. 3	11.14%	12.00%	(0.86%)	90%	85%	5%
220	Jasper County	17.68%	18.63%	(0.95%)	84%	83%	1%
393	Jasper County Appraisal District	3.32%	3.86%	(0.54%)	156%	155%	1%
657	Jasper County WC&ID #1	29.83%	30.26%	(0.43%)	83%	82%	1%
221	Jeff Davis County	4.18%	3.47%	0.71%	107%	110%	(3%)
810	Jefferson County Appraisal District	15.74%	15.60%	0.14%	79%	77%	2%
222	Jefferson County	19.27%	20.60%	(1.33%)	87%	85%	2%
404	Jefferson County Drainage District #3	8.60%	8.06%	0.54%	101%	101%	0%
408	Jefferson County Drainage District #6	14.94%	15.30%	(0.36%)	90%	89%	1%
405	Jefferson County Drainage District #7	23.63%	27.00%	(3.37%)	81%	78%	3%

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2025	2024	Change	2023	2022	Change
451	Jefferson County WC&ID #10	2.34%	2.92%	(0.58%)	112%	109%	3%
223	Jim Hogg County	2.43%	3.05%	(0.62%)	104%	101%	3%
680	Jim Hogg County Appraisal District	13.48%	13.47%	0.01%	96%	95%	1%
641	Jim Hogg County WC&ID #2	5.35%	5.33%	0.02%	97%	96%	1%
224	Jim Wells County	12.80%	13.00%	(0.20%)	88%	87%	1%
225	Johnson County	9.72%	10.23%	(0.51%)	90%	89%	1%
818	Johnson County Emergency Services District #1	8.74%	8.78%	(0.04%)	51%	31%	20%
741	Jonah Water Special Utility District	12.15%	13.01%	(0.86%)	82%	76%	6%
226	Jones County	12.94%	12.91%	0.03%	89%	87%	2%
496	Jones County Appraisal District	15.81%	16.65%	(0.84%)	85%	84%	1%
227	Karnes County	11.17%	11.51%	(0.34%)	88%	87%	1%
524	Karnes County Appraisal District	12.41%	12.84%	(0.43%)	89%	89%	0%
455	Karnes County Hospital District	10.02%	9.96%	0.06%	88%	88%	0%
228	Kaufman County	9.46%	9.64%	(0.18%)	90%	90%	0%
662	Kaufman County Appraisal District	10.19%	10.00%	0.19%	92%	92%	0%
671	Kendall Appraisal District	11.79%	11.47%	0.32%	97%	95%	2%
229	Kendall County	9.88%	9.83%	0.05%	89%	88%	1%
619	Kendall County WC&ID #1	9.89%	10.49%	(0.60%)	92%	91%	1%
230	Kenedy County	19.75%	20.30%	(0.55%)	86%	85%	1%
854	Kenedy County Central Appraisal District	14.82%	14.79%	0.03%	97%	96%	1%
906	Kenedy County Fire & ESD No. 1	7.32%	6.28%	1.04%	94%	103%	(9%)
231	Kent County	10.23%	10.82%	(0.59%)	95%	93%	2%
594	Kent County Tax Appraisal District	19.79%	18.76%	1.03%	89%	91%	(2%)
232	Kerr County	13.73%	13.90%	(0.17%)	87%	87%	0%
956	Kerr County Soil and Water Conservation District	6.42%	6.47%	(0.05%)	92%	91%	1%
653	Kerr Emergency 9-1-1 Network	8.79%	8.54%	0.25%	104%	105%	(1%)
1100	Kimble Central Appraisal District	9.74%	9.98%	(0.24%)	90%	80%	10%
233	Kimble County	6.29%	7.58%	(1.29%)	101%	96%	5%
234	King County	14.49%	13.55%	0.94%	93%	94%	(1%)
755	King County Appraisal District	14.96%	14.99%	(0.03%)	95%	94%	1%
235	Kinney County	7.93%	7.66%	0.27%	96%	97%	(1%)
579	Kinney County Appraisal District	10.56%	12.62%	(2.06%)	81%	83%	(2%)
236	Kleberg County	15.65%	16.42%	(0.77%)	82%	82%	0%
237	Knox County	5.77%	6.68%	(0.91%)	101%	99%	2%
241	La Salle County	10.14%	9.98%	0.16%	91%	92%	(1%)
540	Laguna Madre Water District - Cameron County	12.89%	13.09%	(0.20%)	86%	86%	0%
867	Lake Cities Municipal Utility Authority	10.34%	10.60%	(0.26%)	90%	88%	2%
1074	Lake Fork Special Utility District	4.42%	4.36%	0.06%	74%	69%	5%
874	Lake Kiowa Special Utility District	12.71%	12.92%	(0.21%)	93%	92%	1%
514	Lakeway MUD - Travis County	11.87%	12.93%	(1.06%)	87%	87%	0%
238	Lamar County	13.19%	13.99%	(0.80%)	87%	86%	1%
808	Lamar County Appraisal District	7.71%	7.76%	(0.05%)	96%	96%	0%
239	Lamb County	11.59%	11.47%	0.12%	92%	92%	0%
650	Lampasas Central Appraisal District	8.99%	8.55%	0.44%	100%	101%	(1%)
240	Lampasas County	14.49%	15.49%	(1.00%)	88%	87%	1%
731	LaSalle County Appraisal District	14.72%	14.66%	0.06%	97%	98%	(1%)
439	Lavaca - Navidad River Auth. - Jackson County	9.56%	10.48%	(0.92%)	96%	94%	2%
242	Lavaca County	15.54%	16.21%	(0.67%)	88%	87%	1%
977	Lee Central Appraisal District	7.39%	7.60%	(0.21%)	99%	97%	2%
243	Lee County	9.08%	9.44%	(0.36%)	91%	90%	1%
244	Leon County	5.18%	5.04%	0.14%	104%	104%	0%
468	Leon County Central Appraisal District	18.31%	18.24%	0.07%	77%	77%	0%
245	Liberty County	14.72%	15.19%	(0.47%)	84%	83%	1%
481	Liberty County Central Appraisal District	15.71%	16.41%	(0.70%)	87%	85%	2%
246	Limestone County	5.75%	5.27%	0.48%	99%	100%	(1%)

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2025	2024	Change	2023	2022	Change
695	Limestone County Appraisal District	16.74%	17.33%	(0.59%)	87%	88%	(1%)
247	Lipscomb County	8.35%	8.41%	(0.06%)	98%	98%	0%
248	Live Oak County	9.64%	9.59%	0.05%	100%	100%	0%
591	Live Oak County Appraisal District	18.98%	18.38%	0.60%	86%	86%	0%
780	Llano Central Appraisal District	8.68%	9.05%	(0.37%)	91%	89%	2%
249	Llano County	7.62%	7.89%	(0.27%)	95%	94%	1%
250	Loving County	11.26%	10.83%	0.43%	101%	102%	(1%)
513	Loving County Appraisal District	6.07%	3.29%	2.78%	128%	130%	(2%)
756	Lower Trinity Groundwater Conservation District	16.42%	16.30%	0.12%	93%	93%	0%
714	Lower Valley Water District	8.52%	8.68%	(0.16%)	99%	98%	1%
499	Lubbock Central Appraisal District	10.07%	11.45%	(1.38%)	96%	95%	1%
251	Lubbock County	10.48%	10.87%	(0.39%)	90%	89%	1%
425	Lubbock County WC&ID #1	6.51%	6.42%	0.09%	109%	112%	(3%)
558	Lubbock Emergency Communication District	10.56%	10.90%	(0.34%)	96%	96%	0%
647	Lubbock Reese Redevelopment Authority	2.11%	2.19%	(0.08%)	106%	105%	1%
639	Lumberton Municipal Utility District	10.38%	10.29%	0.09%	88%	88%	0%
252	Lynn County	4.34%	4.48%	(0.14%)	105%	105%	0%
497	Lynn County Appraisal District	8.60%	8.03%	0.57%	84%	77%	7%
442	Lynn County Hospital District	7.13%	7.63%	(0.50%)	93%	91%	2%
630	Macedonia - Eylau MUD - Bowie County	12.60%	12.54%	0.06%	93%	93%	0%
500	Mackenzie MWA - Briscoe County	0.00%	0.00%	0.00%	115%	112%	3%
256	Madison County	7.66%	7.72%	(0.06%)	89%	89%	0%
596	Madison County Appraisal District	16.92%	16.99%	(0.07%)	85%	86%	(1%)
257	Marion County	10.67%	11.67%	(1.00%)	93%	92%	1%
675	Marion County Appraisal District	4.30%	6.07%	(1.77%)	124%	124%	0%
931	Marion-Cass S&WCD	6.92%	6.92%	0.00%	88%	87%	1%
658	Marshall-Harrison County Health District	3.70%	1.54%	2.16%	141%	163%	(22%)
258	Martin County	11.29%	11.34%	(0.05%)	88%	87%	1%
595	Martin County Appraisal District	4.09%	13.93%	(9.84%)	114%	89%	25%
259	Mason County	6.99%	7.04%	(0.05%)	94%	92%	2%
924	Mason County S&WCD #223	2.76%	2.57%	0.19%	106%	106%	0%
260	Matagorda County	11.19%	11.96%	(0.77%)	92%	91%	1%
987	Matagorda County Appraisal District	10.33%	10.46%	(0.13%)	100%	100%	0%
678	Matagorda County Drainage District	9.60%	9.74%	(0.14%)	97%	97%	0%
440	Matagorda County Hospital District	6.88%	7.56%	(0.68%)	94%	93%	1%
677	Matagorda County Navigation District #1	12.79%	12.68%	0.11%	97%	98%	(1%)
261	Maverick County	11.33%	11.68%	(0.35%)	90%	89%	1%
729	Maverick County Hospital District	5.08%	5.06%	0.02%	102%	103%	(1%)
453	Maverick County WC&ID #1	0.05%	0.91%	(0.86%)	123%	122%	1%
844	McCamey County Hospital District	3.39%	3.43%	(0.04%)	102%	103%	(1%)
253	McCulloch County	5.09%	5.70%	(0.61%)	101%	99%	2%
512	McCulloch County Appraisal District	18.82%	19.12%	(0.30%)	87%	87%	0%
254	McLennan County	14.47%	15.16%	(0.69%)	85%	84%	1%
725	McLennan County 9-1-1 EAD	14.94%	14.93%	0.01%	98%	98%	0%
491	McLennan County Appraisal District	12.61%	13.85%	(1.24%)	94%	92%	2%
679	McLennan County WC&ID #2	1.98%	1.87%	0.11%	112%	114%	(2%)
1037	McMullen Central Appraisal District	8.81%	10.35%	(1.54%)	148%	154%	(6%)
255	McMullen County	6.66%	7.62%	(0.96%)	114%	113%	1%
841	Medical Arts Hospital - Dawson County	2.50%	2.41%	0.09%	98%	99%	(1%)
262	Medina County	8.29%	8.33%	(0.04%)	90%	90%	0%
705	Medina County 911 District	5.70%	7.76%	(2.06%)	103%	98%	5%
535	Medina County Appraisal District	9.27%	9.03%	0.24%	96%	96%	0%
1111	Medina County Emergency Services District #1	9.45%	9.53%	(0.08%)	88%	66%	22%
419	Memorial Medical Center - Calhoun County	10.10%	10.07%	0.03%	91%	90%	1%
1117	Memorial Villages Water Authority	9.25%	9.31%	(0.06%)	33%	N/A	N/A

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2025	2024	Change	2023	2022	Change
263	Menard County	7.31%	7.33%	(0.02%)	97%	97%	0%
1070	Menard County Hospital District	2.47%	2.50%	(0.03%)	91%	87%	4%
377	Menard County Underground Water District	10.30%	10.97%	(0.67%)	103%	98%	5%
743	Mesa Underground Water Conservation District	5.44%	5.37%	0.07%	98%	98%	0%
669	Middle Rio Grande Development Council	17.11%	15.94%	1.17%	90%	90%	0%
492	Midland Central Appraisal District	13.94%	14.60%	(0.66%)	93%	93%	0%
264	Midland County	11.41%	12.22%	(0.81%)	88%	86%	2%
570	Midland Emergency Communication District	16.67%	16.19%	0.48%	85%	85%	0%
911	Milam Appraisal District	6.82%	8.97%	(2.15%)	108%	92%	16%
265	Milam County	8.30%	8.72%	(0.42%)	94%	93%	1%
617	Mills Central Appraisal District	14.43%	13.24%	1.19%	87%	84%	3%
266	Mills County	10.32%	10.62%	(0.30%)	91%	89%	2%
267	Mitchell County	6.28%	7.38%	(1.10%)	97%	95%	2%
484	Mitchell County Appraisal District	12.66%	13.75%	(1.09%)	106%	105%	1%
919	Monahans Housing Authority	6.58%	6.98%	(0.40%)	103%	101%	2%
268	Montague County	9.23%	9.88%	(0.65%)	101%	101%	0%
504	Montague County Tax Appraisal District	20.67%	21.70%	(1.03%)	90%	90%	0%
605	Montgomery Central Appraisal District	13.61%	14.48%	(0.87%)	92%	90%	2%
269	Montgomery County	11.91%	12.06%	(0.15%)	90%	89%	1%
667	Montgomery County ECD	17.86%	18.68%	(0.82%)	83%	82%	1%
696	Montgomery County ESD No 3	10.03%	9.85%	0.18%	87%	87%	0%
982	Montgomery County ESD #4	9.68%	9.63%	0.05%	77%	68%	9%
800	Montgomery County ESD #8	13.23%	13.54%	(0.31%)	80%	78%	2%
999	Montgomery County ESD 7	9.82%	10.16%	(0.34%)	58%	57%	1%
989	Montgomery County ESD #9	7.28%	7.14%	0.14%	77%	74%	3%
973	Montgomery County ESD #10	11.06%	11.09%	(0.03%)	95%	93%	2%
651	Montgomery County ESD #1	13.06%	12.79%	0.27%	81%	81%	0%
763	Montgomery County Hospital District	8.01%	8.03%	(0.02%)	96%	95%	1%
804	Montgomery County Housing Authority	12.26%	13.41%	(1.15%)	86%	87%	(1%)
270	Moore County	8.68%	9.26%	(0.58%)	95%	94%	1%
733	Moore County Appraisal District	7.83%	7.78%	0.05%	108%	108%	0%
412	Moore County Hospital District	8.13%	8.02%	0.11%	92%	91%	1%
271	Morris County	12.08%	12.07%	0.01%	94%	94%	0%
1089	Morris County Appraisal District	10.60%	10.51%	0.09%	74%	65%	9%
738	Mustang Special Utility District	7.42%	7.51%	(0.09%)	97%	97%	0%
1109	Nacogdoches Central Appraisal District	9.76%	9.55%	0.21%	63%	47%	16%
273	Nacogdoches County	11.41%	11.52%	(0.11%)	89%	89%	0%
515	Navarro Central Appraisal District	18.33%	22.11%	(3.78%)	83%	81%	2%
274	Navarro County	10.85%	11.15%	(0.30%)	91%	90%	1%
572	Newton Central Appraisal District	20.72%	21.07%	(0.35%)	87%	85%	2%
275	Newton County	7.02%	7.55%	(0.53%)	97%	96%	1%
276	Nolan County	8.37%	8.84%	(0.47%)	91%	90%	1%
962	Nortex Regional Planning Commission	4.20%	4.13%	0.07%	90%	90%	0%
1030	North Blanco County Emergency Services District No. 1	9.81%	9.71%	0.10%	58%	56%	2%
556	North Central Texas Municipal Water Authority	5.35%	5.58%	(0.23%)	97%	97%	0%
938	North East Texas Regional Mobility Authority	8.93%	8.77%	0.16%	109%	112%	(3%)
852	North Hunt Special Utility District	6.42%	6.31%	0.11%	87%	84%	3%
838	North Plains Groundwater Conservation District	4.29%	4.18%	0.11%	101%	100%	1%
927	North Texas Emergency Communication Center	8.22%	8.70%	(0.48%)	101%	97%	4%
646	North Texas Tollway Authority	9.40%	9.48%	(0.08%)	96%	96%	0%
1056	Northeast Gaines County Emergency Services District #1	10.72%	11.33%	(0.61%)	49%	42%	7%
562	Northeast Texas Municipal Water District	3.95%	4.94%	(0.99%)	103%	100%	3%
632	Northeast Texas Public Health District	6.17%	6.30%	(0.13%)	96%	95%	1%
368	Northern Trinity GWCD	11.41%	11.46%	(0.05%)	90%	89%	1%
277	Nueces County	12.07%	12.64%	(0.57%)	91%	90%	1%

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2025	2024	Change	2023	2022	Change
683	Nueces County Appraisal District	13.71%	13.84%	(0.13%)	91%	90%	1%
400	Nueces County Drainage District #2	4.97%	4.62%	0.35%	106%	107%	(1%)
1138	Nueces County Emergency Services District #1	11.59%	12.72%	(1.13%)	11%	N/A	N/A
791	Nueces County Emergency Services District #2	9.48%	9.53%	(0.05%)	110%	108%	2%
416	Nueces County WC&ID #3	8.43%	8.82%	(0.39%)	93%	92%	1%
450	Nueces County WC&ID #4	13.12%	14.34%	(1.22%)	91%	90%	1%
278	Ochiltree County	4.46%	5.56%	(1.10%)	105%	103%	2%
1042	Ochiltree County Appraisal District	8.73%	8.82%	(0.09%)	89%	85%	4%
279	Oldham County	14.37%	15.10%	(0.73%)	90%	90%	0%
517	Oldham County Appraisal District	0.00%	0.00%	0.00%	153%	152%	1%
280	Orange County	13.50%	14.23%	(0.73%)	91%	90%	1%
490	Orange County Appraisal District	11.63%	11.23%	0.40%	94%	95%	(1%)
421	Orange County Drainage District	9.86%	11.10%	(1.24%)	96%	93%	3%
665	Orange County Emergency Services District #1	7.95%	7.24%	0.71%	105%	108%	(3%)
803	Orange County Emergency Services District #2	10.62%	10.82%	(0.20%)	87%	85%	2%
660	Orange County Navigation and Port District	7.47%	7.63%	(0.16%)	103%	103%	0%
631	Orange County WC&ID #1	10.67%	10.63%	0.04%	94%	93%	1%
730	Palo Duro River Authority	1.70%	3.45%	(1.75%)	140%	125%	15%
723	Palo Pinto Appraisal District	11.25%	11.20%	0.05%	93%	92%	1%
281	Palo Pinto County	12.02%	12.75%	(0.73%)	90%	89%	1%
282	Panola County	0.00%	2.71%	(2.71%)	114%	112%	2%
283	Parker County	12.32%	12.78%	(0.46%)	86%	85%	1%
717	Parker County Appraisal District	13.11%	13.86%	(0.75%)	86%	84%	2%
922	Parker County Emergency Services District #1	9.12%	8.84%	0.28%	76%	77%	(1%)
784	Parker County Hospital District	4.10%	4.28%	(0.18%)	87%	84%	3%
754	Parker County Special Utility District	1.85%	1.49%	0.36%	118%	120%	(2%)
284	Parmer County	7.29%	7.18%	0.11%	94%	95%	(1%)
747	Parmer County Appraisal District	8.38%	8.34%	0.04%	100%	100%	0%
765	Pecan Valley Groundwater Conservation District	1.84%	1.66%	0.18%	150%	156%	(6%)
285	Pecos County	13.30%	14.98%	(1.68%)	90%	88%	2%
494	Pecos County Appraisal District	10.26%	10.07%	0.19%	94%	94%	0%
774	Pecos County WC&ID #1	5.31%	5.03%	0.28%	103%	103%	0%
796	Permian Basin Regional Planning Commission	7.98%	7.78%	0.20%	92%	93%	(1%)
673	Permian Regional Medical Center	9.81%	9.93%	(0.12%)	91%	90%	1%
707	Pineywoods Groundwater Conservation District	9.20%	8.87%	0.33%	107%	108%	(1%)
697	Polk Central Appraisal District	16.22%	16.57%	(0.35%)	88%	87%	1%
286	Polk County	14.05%	14.54%	(0.49%)	89%	89%	0%
739	Polk County Fresh Water Supply District #2	11.56%	11.41%	0.15%	98%	98%	0%
676	Port of Bay City Authority	12.93%	13.09%	(0.16%)	95%	94%	1%
449	Port of Beaumont Navigation District	10.91%	12.33%	(1.42%)	94%	93%	1%
620	Port of Corpus Christi Authority	8.98%	9.20%	(0.22%)	98%	98%	0%
622	Port of Port Arthur Navigation District	11.64%	11.15%	0.49%	94%	95%	(1%)
726	Post Oak Savannah GCD	5.00%	5.04%	(0.04%)	100%	101%	(1%)
560	Potter - Randall County ECD	12.32%	11.60%	0.72%	103%	103%	0%
287	Potter County	14.29%	14.86%	(0.57%)	88%	88%	0%
840	Prairielands Groundwater Conservation District	10.21%	10.24%	(0.03%)	105%	104%	1%
626	Presidio Appraisal District	6.65%	6.74%	(0.09%)	91%	90%	1%
288	Presidio County	7.97%	8.32%	(0.35%)	96%	96%	0%
289	Rains County	7.65%	7.48%	0.17%	96%	97%	(1%)
537	Rains County Appraisal District	23.02%	24.37%	(1.35%)	87%	86%	1%
290	Randall County	11.38%	11.72%	(0.34%)	89%	88%	1%
564	Randall County Appraisal District	10.82%	13.87%	(3.05%)	97%	95%	2%
406	Rankin County Hospital District - Upton County	9.94%	9.68%	0.26%	88%	89%	(1%)
823	Rayburn Country Municipal Utility District	8.44%	8.42%	0.02%	96%	93%	3%
291	Reagan County	13.25%	13.06%	0.19%	89%	89%	0%

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		2025	2024	Change	2023	2022	Change
445	Reagan Hospital District	5.03%	5.58%	(0.55%)	107%	106%	1%
292	Real County	19.80%	21.92%	(2.12%)	81%	82%	(1%)
1007	Real County Appraisal District	9.45%	9.41%	0.04%	91%	88%	3%
505	Red Bluff WPCD - Reeves County	9.83%	10.16%	(0.33%)	95%	95%	0%
845	Red River Appraisal District	8.01%	9.58%	(1.57%)	101%	97%	4%
435	Red River Authority	0.00%	2.06%	(2.06%)	130%	112%	18%
293	Red River County	9.78%	10.63%	(0.85%)	95%	94%	1%
921	Red River County S&WCD	7.70%	7.77%	(0.07%)	86%	85%	1%
294	Reeves County	5.54%	5.96%	(0.42%)	105%	105%	0%
786	Reeves County Appraisal District	11.92%	10.89%	1.03%	108%	110%	(2%)
1087	Reeves County Emergency Service District No. 1	9.50%	9.04%	0.46%	69%	72%	(3%)
1088	Reeves County Emergency Service District No. 2	8.57%	8.59%	(0.02%)	79%	73%	6%
588	Reeves County Hospital District	11.37%	11.74%	(0.37%)	86%	85%	1%
295	Refugio County	4.61%	5.08%	(0.47%)	100%	98%	2%
543	Refugio County Drainage District #1	3.30%	5.18%	(1.88%)	100%	98%	2%
1107	Refugio County Water Control & Improvement District #1	5.25%	5.38%	(0.13%)	89%	70%	19%
1091	Regional Public Defender Office Local Government Corpora	10.14%	10.14%	0.00%	74%	63%	11%
801	Rio Grande Council of Governments	13.04%	13.66%	(0.62%)	91%	89%	2%
970	Riverside Special Utility District	2.70%	2.37%	0.33%	99%	102%	(3%)
296	Roberts County	6.48%	6.68%	(0.20%)	98%	97%	1%
297	Robertson County	8.88%	9.15%	(0.27%)	92%	91%	1%
904	Robertson County Appraisal District	2.80%	2.82%	(0.02%)	106%	104%	2%
370	Robertson County Emergency Services District	8.72%	6.78%	1.94%	133%	75%	58%
698	Rockwall Central Appraisal District	9.72%	9.39%	0.33%	102%	102%	0%
298	Rockwall County	9.36%	9.21%	0.15%	92%	92%	0%
299	Runnels County	3.22%	3.43%	(0.21%)	105%	105%	0%
300	Rusk County	11.28%	11.87%	(0.59%)	87%	86%	1%
612	Rusk County Appraisal District	13.41%	13.09%	0.32%	91%	91%	0%
848	Rusk County Groundwater Conservation District	5.91%	5.96%	(0.05%)	98%	98%	0%
301	Sabine County	7.64%	7.75%	(0.11%)	97%	96%	1%
863	Sabine County Appraisal District	5.65%	6.94%	(1.29%)	101%	93%	8%
568	Sabine Pass Port Authority	2.75%	4.11%	(1.36%)	106%	101%	5%
706	Sabine-Neches Nav. Distr. of Jefferson County	9.84%	11.12%	(1.28%)	94%	91%	3%
302	San Augustine County	7.02%	6.51%	0.51%	94%	96%	(2%)
303	San Jacinto County	8.30%	8.33%	(0.03%)	94%	94%	0%
553	San Jacinto County Central Appraisal District	8.34%	9.51%	(1.17%)	99%	96%	3%
990	San Jacinto County Emergency Services District	16.05%	16.11%	(0.06%)	87%	84%	3%
781	San Jacinto Special Utility District	13.83%	13.58%	0.25%	58%	27%	31%
1072	San Marcos Housing Authority	4.79%	4.91%	(0.12%)	90%	77%	13%
304	San Patricio County	10.88%	11.01%	(0.13%)	88%	89%	(1%)
495	San Patricio County Appraisal District	8.17%	9.08%	(0.91%)	107%	104%	3%
426	San Patricio County Drainage District	14.21%	13.97%	0.24%	86%	85%	1%
750	San Patricio County Navigation District #1	13.22%	13.15%	0.07%	96%	97%	(1%)
422	San Patricio Municipal Water District	2.65%	3.67%	(1.02%)	105%	103%	2%
305	San Saba County	8.35%	8.31%	0.04%	95%	96%	(1%)
766	Santo Special Utility District	12.79%	12.86%	(0.07%)	90%	89%	1%
306	Schleicher County	7.17%	6.99%	0.18%	94%	94%	0%
1135	Schleicher County Hospital District	3.27%	3.28%	(0.01%)	57%	N/A	N/A
307	Scurry County	10.18%	10.42%	(0.24%)	94%	94%	0%
893	Scurry County Appraisal District	15.46%	15.20%	0.26%	85%	85%	0%
760	Scurry County Hospital District	3.95%	4.37%	(0.42%)	102%	99%	3%
983	Seis Lagos Utility District	5.07%	5.14%	(0.07%)	77%	73%	4%
308	Shackelford County	13.41%	13.91%	(0.50%)	93%	93%	0%
470	Shackelford County Appraisal District	16.24%	18.20%	(1.96%)	93%	92%	1%
309	Shelby County	7.01%	7.13%	(0.12%)	95%	95%	0%

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		2025	2024	Change	2023	2022	Change
627	Shelby County Appraisal District	7.68%	8.00%	(0.32%)	97%	97%	0%
310	Sherman County	10.37%	11.04%	(0.67%)	97%	95%	2%
469	Sherman County Appraisal District	6.73%	7.48%	(0.75%)	100%	100%	0%
311	Smith County	10.89%	11.19%	(0.30%)	88%	88%	0%
555	Smith County 9-1-1 Communications District	17.91%	17.57%	0.34%	90%	91%	(1%)
606	Smith County Appraisal District	2.39%	3.19%	(0.80%)	109%	108%	1%
385	Smith County Emergency Services District #2	8.67%	8.81%	(0.14%)	66%	60%	6%
312	Somervell County	13.00%	13.88%	(0.88%)	92%	89%	3%
507	Somervell County Central Appraisal District	11.35%	11.40%	(0.05%)	91%	90%	1%
699	Somervell County Water District	15.00%	15.03%	(0.03%)	94%	94%	0%
795	South Plains Association of Governments	7.56%	8.05%	(0.49%)	103%	101%	2%
894	South Rains Special Utility District	4.96%	4.93%	0.03%	100%	99%	1%
645	South Texas Development Council	12.92%	12.86%	0.06%	86%	86%	0%
768	Southeast Texas GCD	17.11%	17.06%	0.05%	92%	91%	1%
1106	Southwest Fannin Special Utility District	10.20%	10.37%	(0.17%)	29%	16%	13%
930	STAR Transit	2.31%	2.44%	(0.13%)	99%	95%	4%
313	Starr County	7.06%	6.86%	0.20%	89%	89%	0%
536	Starr County Appraisal District	11.36%	11.18%	0.18%	94%	94%	0%
314	Stephens County	2.92%	4.03%	(1.11%)	107%	106%	1%
869	Stephens County Tax Appraisal District	9.46%	11.00%	(1.54%)	115%	108%	7%
315	Sterling County	8.38%	8.91%	(0.53%)	104%	102%	2%
837	Sterling County Appraisal District	15.86%	15.91%	(0.05%)	93%	86%	7%
316	Stonewall County	4.96%	6.06%	(1.10%)	100%	98%	2%
724	Stonewall County Appraisal District	0.00%	0.00%	0.00%	175%	182%	(7%)
458	Stonewall Memorial Hospital District	2.96%	3.05%	(0.09%)	94%	93%	1%
539	Stratford Hospital District - Sherman County	3.37%	3.85%	(0.48%)	105%	102%	3%
317	Sutton County	7.24%	6.45%	0.79%	98%	100%	(2%)
573	Sutton County Hospital District	8.06%	8.02%	0.04%	95%	95%	0%
318	Swisher County	7.79%	8.94%	(1.15%)	98%	94%	4%
460	Swisher County Appraisal District	0.00%	1.38%	(1.38%)	121%	104%	17%
356	Talty Special Utility District	7.00%	6.85%	0.15%	87%	85%	2%
607	Tarrant Appraisal District	10.56%	10.84%	(0.28%)	99%	99%	0%
545	Tarrant Co 9-1-1 Emergency Assistance District	9.59%	9.70%	(0.11%)	98%	98%	0%
319	Tarrant County	11.54%	12.35%	(0.81%)	91%	90%	1%
574	Tax Appraisal District of Cottle County	7.88%	7.75%	0.13%	96%	96%	0%
320	Taylor County	10.94%	11.07%	(0.13%)	89%	89%	0%
321	Terrell County	4.33%	4.35%	(0.02%)	101%	101%	0%
753	Terrell County WC&ID #1	0.29%	0.00%	0.29%	130%	131%	(1%)
322	Terry County	5.79%	6.94%	(1.15%)	100%	97%	3%
402	Terry Memorial Hospital District	4.48%	4.82%	(0.34%)	99%	98%	1%
437	Texas Association of Counties	8.31%	7.85%	0.46%	99%	100%	(1%)
354	Texas County & District Retirement System	11.63%	12.25%	(0.62%)	91%	89%	2%
634	Texas Eastern 9-1-1 Network	0.00%	9.62%	(9.62%)	105%	102%	3%
986	The City of Quanah Housing Authority	6.96%	6.94%	0.02%	104%	105%	(1%)
772	The Housing Authority of the City of Abilene	4.86%	5.10%	(0.24%)	96%	94%	2%
777	The Housing Authority of the City of Huntington	1.57%	1.27%	0.30%	109%	109%	0%
913	The Housing Authority of the City of Pharr Texas	4.24%	4.36%	(0.12%)	92%	92%	0%
912	The Housing Authority of the County of Hidalgo	11.71%	10.52%	1.19%	79%	78%	1%
1081	Throckmorton Central Appraisal District	3.56%	3.63%	(0.07%)	91%	88%	3%
323	Throckmorton County	6.41%	6.56%	(0.15%)	90%	95%	(5%)
324	Titus County	12.36%	12.48%	(0.12%)	88%	88%	0%
742	Titus County Appraisal District	5.95%	6.37%	(0.42%)	102%	101%	1%
501	Titus County Fresh Water Supply District	7.69%	7.39%	0.30%	100%	101%	(1%)
325	Tom Green County	9.98%	10.42%	(0.44%)	87%	88%	(1%)
601	Travis Central Appraisal District	10.76%	10.39%	0.37%	97%	98%	(1%)

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		2025	2024	Change	2023	2022	Change
326	Travis County	16.66%	17.60%	(0.94%)	85%	85%	0%
720	Travis County ESD #1 NLT Fire & Rescue	10.80%	10.85%	(0.05%)	81%	82%	(1%)
836	Travis County Emergency Services District #2	9.18%	9.17%	0.01%	88%	88%	0%
371	Travis County Emergency Services District #5	13.82%	14.10%	(0.28%)	74%	72%	2%
1123	Travis County Emergency Services District #8	9.49%	9.36%	0.13%	92%	94%	(2%)
957	Travis County Emergency Services District #12	11.37%	11.22%	0.15%	74%	72%	2%
980	Travis County Emergency Services District #11	10.35%	10.86%	(0.51%)	86%	84%	2%
659	Tri-County Special Utility District	5.50%	5.58%	(0.08%)	96%	96%	0%
633	Trinity Bay Conservation District	11.86%	12.68%	(0.82%)	88%	87%	1%
327	Trinity County	7.55%	8.18%	(0.63%)	91%	91%	0%
857	Trinity County Appraisal District	8.67%	8.77%	(0.10%)	87%	85%	2%
829	Trinity Glen Rose Groundwater Conservation District	12.35%	12.33%	0.02%	91%	89%	2%
790	Trophy Club Municipal Utility District No 1	9.58%	9.79%	(0.21%)	95%	94%	1%
735	Two Way Special Utility District	13.34%	13.61%	(0.27%)	93%	92%	1%
328	Tyler County	7.04%	7.53%	(0.49%)	101%	100%	1%
471	Tyler County Appraisal District	12.87%	11.70%	1.17%	98%	99%	(1%)
561	United Irrigation District - Hidalgo County	3.75%	3.85%	(0.10%)	104%	104%	0%
834	Upper Brushy Creek WC&ID	8.88%	8.64%	0.24%	95%	96%	(1%)
830	Upper Leon River Municipal Water District	8.43%	8.51%	(0.08%)	91%	90%	1%
387	Upper Sabine Valley SWMD	10.88%	10.84%	0.04%	102%	102%	0%
792	Upper Trinity Groundwater Conservation District	7.24%	7.03%	0.21%	90%	91%	(1%)
329	Upshur County	7.44%	8.30%	(0.86%)	95%	94%	1%
330	Upton County	12.27%	12.06%	0.21%	96%	96%	0%
682	Upton County Appraisal District	6.97%	6.41%	0.56%	103%	104%	(1%)
331	Uvalde County	10.37%	10.79%	(0.42%)	90%	90%	0%
843	Uvalde County Appraisal District	10.70%	11.53%	(0.83%)	56%	50%	6%
332	Val Verde County	11.77%	12.35%	(0.58%)	90%	89%	1%
663	Valley MUD #2 - Cameron County	9.05%	9.65%	(0.60%)	95%	93%	2%
586	Valwood Improvement Authority - Dallas County	8.93%	8.95%	(0.02%)	93%	92%	1%
333	Van Zandt County	7.63%	7.59%	0.04%	94%	95%	(1%)
672	Van Zandt County Appraisal District	9.26%	11.29%	(2.03%)	96%	91%	5%
420	Velasco Drainage District - Brazoria County	5.19%	5.34%	(0.15%)	96%	96%	0%
1113	Verona Special Utility District	4.61%	4.56%	0.05%	85%	75%	10%
334	Victoria County	14.48%	15.06%	(0.58%)	86%	85%	1%
423	Victoria County Drainage District #3	15.29%	15.82%	(0.53%)	92%	92%	0%
767	Victoria County GCD	10.51%	10.77%	(0.26%)	101%	99%	2%
335	Walker County	14.20%	14.67%	(0.47%)	84%	83%	1%
872	Walker County Appraisal District	11.02%	11.33%	(0.31%)	94%	94%	0%
1085	Walker County Emergency Service District #2	10.98%	11.02%	(0.04%)	89%	78%	11%
748	Walker County Special Utility District	8.32%	8.40%	(0.08%)	93%	92%	1%
336	Waller County	9.03%	9.41%	(0.38%)	91%	91%	0%
773	Waller County Appraisal District	12.66%	12.53%	0.13%	88%	87%	1%
1048	Waller-Harris County Emergency Services District 200	9.96%	9.73%	0.23%	50%	40%	10%
337	Ward County	12.30%	12.68%	(0.38%)	92%	92%	0%
565	Ward County Central Appraisal District	16.29%	17.89%	(1.60%)	93%	94%	(1%)
1133	Ward County Irrigation District No. 1	15.79%	19.34%	(3.55%)	11%	N/A	N/A
444	Ward Memorial Hospital	13.51%	14.36%	(0.85%)	89%	88%	1%
338	Washington County	11.56%	11.90%	(0.34%)	87%	86%	1%
339	Webb County	12.94%	13.12%	(0.18%)	89%	88%	1%
604	Webb County Appraisal District	8.89%	8.77%	0.12%	90%	90%	0%
443	West Central Texas Council of Governments	17.90%	20.99%	(3.09%)	85%	84%	1%
410	West Central Texas Municipal Water District	8.99%	9.30%	(0.31%)	92%	92%	0%
454	West Jefferson County Municipal Water District	14.37%	14.92%	(0.55%)	89%	89%	0%
688	West Nueces - Las Moras S&WCD #236	6.14%	5.25%	0.89%	129%	134%	(5%)
358	West Travis County Public Utility Agency	10.55%	11.00%	(0.45%)	98%	94%	4%

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2025	2024	Change	2023	2022	Change
340	Wharton County	13.88%	14.67%	(0.79%)	89%	88%	1%
993	Wharton County Central Appraisal District	12.04%	14.19%	(2.15%)	77%	75%	2%
621	Wharton County WC&ID #1	12.30%	13.61%	(1.31%)	107%	104%	3%
923	Wharton County WC&ID No. 2	12.07%	12.16%	(0.09%)	94%	92%	2%
341	Wheeler County	8.30%	8.57%	(0.27%)	99%	99%	0%
476	Wheeler County Appraisal District	13.84%	13.38%	0.46%	90%	91%	(1%)
427	White River MWD - Dickens County	0.00%	0.00%	0.00%	140%	136%	4%
740	Wichita Appraisal District	13.03%	13.22%	(0.19%)	94%	92%	2%
342	Wichita County	11.74%	12.53%	(0.79%)	89%	88%	1%
446	Wichita County Water Improvement District #2	8.11%	8.84%	(0.73%)	97%	97%	0%
559	Wichita-Wilbarger 9-1-1 District	10.63%	9.06%	1.57%	101%	102%	(1%)
655	Wickson Creek SUD - Brazos County	12.81%	13.37%	(0.56%)	92%	91%	1%
343	Wilbarger County	11.51%	12.03%	(0.52%)	91%	90%	1%
715	Wilbarger County Appraisal District	12.60%	12.40%	0.20%	104%	105%	(1%)
530	Wilbarger County Hospital District	1.60%	1.68%	(0.08%)	105%	105%	0%
344	Willacy County	5.25%	5.82%	(0.57%)	106%	106%	0%
575	Willacy County Appraisal District	6.67%	5.99%	0.68%	103%	102%	1%
652	Willacy County Housing Authority	8.14%	8.05%	0.09%	100%	100%	0%
608	Williamson Central Appraisal District	16.72%	17.41%	(0.69%)	87%	86%	1%
345	Williamson County	15.04%	15.48%	(0.44%)	85%	84%	1%
798	Williamson County ESD #3	14.06%	14.36%	(0.30%)	76%	71%	5%
897	Williamson County ESD #5	11.21%	11.14%	0.07%	91%	83%	8%
1044	Williamson County Emergency Services District #7	9.61%	9.38%	0.23%	63%	50%	13%
361	Williamson County ESD #4	13.20%	13.41%	(0.21%)	74%	72%	2%
346	Wilson County	9.55%	10.31%	(0.76%)	90%	89%	1%
479	Wilson County Appraisal District	15.26%	15.71%	(0.45%)	88%	88%	0%
1023	Wilson County Emergency Services District #1	8.64%	8.77%	(0.13%)	82%	70%	12%
1017	Wilson County Emergency Services District #3	10.75%	10.58%	0.17%	60%	51%	9%
1128	Wilson County Emergency Services District #4	2.95%	2.24%	0.71%	81%	N/A	N/A
347	Winkler County	4.56%	5.42%	(0.86%)	107%	106%	1%
533	Winkler County Appraisal District	16.38%	17.90%	(1.52%)	93%	93%	0%
389	Winkler County Hospital District	10.08%	10.44%	(0.36%)	89%	84%	5%
937	Wintergarden Groundwater Conservation District	5.30%	5.35%	(0.05%)	107%	107%	0%
348	Wise County	12.62%	12.82%	(0.20%)	87%	87%	0%
493	Wise County Appraisal District	15.11%	15.31%	(0.20%)	87%	87%	0%
349	Wood County	8.65%	9.03%	(0.38%)	96%	95%	1%
700	Wood County Appraisal District	13.95%	14.49%	(0.54%)	90%	89%	1%
1084	Woodbine Special Utility District	3.74%	3.54%	0.20%	99%	103%	(4%)
991	Wylie Northeast Special Utility District	4.97%	5.00%	(0.03%)	87%	86%	1%
350	Yoakum County	10.59%	11.60%	(1.01%)	93%	90%	3%
776	Yoakum County Appraisal District	7.37%	7.36%	0.01%	105%	104%	1%
1108	Young Central Appraisal District	10.30%	10.25%	0.05%	64%	53%	11%
351	Young County	7.68%	8.13%	(0.45%)	95%	95%	0%
352	Zapata County	11.31%	12.53%	(1.22%)	94%	93%	1%
649	Zapata County Appraisal District	17.23%	18.03%	(0.80%)	88%	87%	1%
935	Zapata Soil and Water Conservation District	4.44%	4.39%	0.05%	103%	104%	(1%)
353	Zavala County	8.35%	8.83%	(0.48%)	101%	99%	2%
566	Zavala County Appraisal District	9.23%	10.58%	(1.35%)	99%	98%	1%

Appendix B Employers with a Significant Rate Change

The sources of increase / decrease listed on the following pages are defined in Section 2 of the report.

Increases / decreases are measured by comparing the employer's required contribution rate for 2024 with the calculated 2025 required contribution rate prior to any potential changes that the employer may adopt in 2024.

**Employers with an Increase of 2.00% or more in the Required Contribution Rate
 2024 Required Rate versus Calculated 2025 Required Rate (prior to any employer-elected changes)**

Employer Number	Employer Name	Rate Increase	Largest Sources of Increase
576	Angleton Drainage District	7.75%	Payroll variation
509	Frio County Appraisal District	3.73%	Payroll variation Actual vs expected mortality
513	Loving County Appraisal District	2.78%	Payroll variation
658	Marshall-Harrison County Health District	2.16%	Payroll variation

**Employers with a Decrease of 2.00% or more in the Required Contribution Rate
2024 Required Rate versus Calculated 2025 Required Rate (prior to any employer-elected changes)**

Employer Number	Employer Name	Rate Decrease	Largest Sources of Decrease
685	Baylor County Appraisal District	(3.14%)	Actual vs expected termination
116	Borden County	(2.98%)	Payroll variation Actual vs expected termination Combine and offset prior gains
138	Clay County	(2.07%)	Actual vs expected mortality Actual vs expected termination
485	Clay County Appraisal District	(12.90%)	Payroll variation
961	Collingsworth County Appraisal District	(4.22%)	Actual vs expected termination
151	Crane County	(3.40%)	Combine and offset prior gains Combine and offset current gains Elected rate > required
153	Crosby County	(2.55%)	Actual vs expected termination Elected rate > required
180	Freestone County	(2.33%)	Actual vs expected mortality Actual vs expected termination Combine and offset prior gains
546	Galveston Central Appraisal District	(2.60%)	Payroll variation Actual vs expected termination
407	Galveston County WC&ID #1	(2.26%)	Actual vs expected termination Payroll variation
527	Hardin County Appraisal District	(2.55%)	Actual vs expected termination Elected rate > required
405	Jefferson County Drainage District #7	(3.37%)	Payroll variation Combine and offset prior gains Actual vs expected mortality

Employer Number	Employer Name	Rate Decrease	Largest Sources of Decrease
579	Kinney County Appraisal District	(2.06%)	Payroll variation
595	Martin County Appraisal District	(9.84%)	Actual vs expected termination Actual vs expected mortality
705	Medina County 911 District	(2.06%)	Actual vs expected termination
911	Milam Appraisal District	(2.15%)	Actual vs expected termination
515	Navarro Central Appraisal District	(3.78%)	Payroll variation Actual vs expected mortality
282	Panola County	(2.71%)	Actual vs expected mortality Actual vs expected retirement
564	Randall County Appraisal District	(3.05%)	Actual vs expected mortality
292	Real County	(2.12%)	Payroll variation
435	Red River Authority	(2.06%)	Actual vs expected mortality
634	Texas Eastern 9-1-1 Network	(9.62%)	Payroll variation Actual vs expected termination
672	Van Zandt County Appraisal District	(2.03%)	Actual vs expected mortality
443	West Central Texas Council of Governments	(3.09%)	Payroll variation
993	Wharton County Central Appraisal District	(2.15%)	Payroll variation

Appendix C Group Term Life Fund Contribution Rates for 2025
(GTLF Contribution Rates only apply to those employers who elect the coverage)

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
638	Acton Municipal Utility District	0.20%	0.24%
1120	Agua Poquita Soil and Water Conservation District	0.16%	0.16%
789	Agua Special Utility District	0.11%	0.12%
615	Alamo Area Council of Governments	0.11%	0.19%
916	Alliance Regional Water Authority	0.11%	0.11%
100	Anderson County	0.21%	0.41%
691	Anderson County Central Appraisal District	0.23%	0.34%
101	Andrews County	0.12%	0.34%
875	Andrews County Appraisal District	0.08%	0.09%
1137	Angelina & Neches River Authority	0.15%	0.15%
684	Angelina and Nacogdoches Counties WC&ID #1	0.20%	0.29%
102	Angelina County	0.18%	0.30%
502	Angelina County Appraisal District	0.12%	0.23%
576	Angleton Drainage District	0.08%	0.37%
614	Aquilla Water Supply District - Hill County	0.35%	0.46%
103	Aransas County	0.14%	0.26%
459	Aransas County Appraisal District	0.12%	0.25%
668	Aransas County Navigation District	0.17%	0.22%
104	Archer County	0.21%	0.42%
503	Archer County Appraisal District	0.11%	1.62%
964	Ark-Tex Council of Governments	0.17%	0.19%
105	Armstrong County	0.16%	0.73%
1011	Armstrong County Appraisal District	0.07%	0.07%
551	Atascosa County Appraisal District	0.09%	0.29%
106	Atascosa County	0.12%	0.20%
950	Athens Municipal Water Authority	0.25%	0.30%
107	Austin County	0.15%	0.25%
461	Austin County Appraisal District	0.16%	0.29%
994	Austin County ECD	0.12%	0.16%
1065	Austin County Emergency Services District #2	0.09%	0.09%
597	Bacliff Municipal Utility District	0.14%	0.19%
108	Bailey County	0.13%	0.34%
945	Ballinger Memorial Hospital District	0.15%	0.16%
109	Bandera County	0.21%	0.31%
918	Bastrop Central Appraisal District	0.15%	0.16%
110	Bastrop County	0.14%	0.23%
812	Bastrop County Emergency Services District #1	0.06%	0.06%
915	Bastrop County Emergency Services District #2	0.05%	0.05%
398	Bastrop County Water Control and Improvement District 2	0.09%	0.09%
1058	Bastrop Travis Counties Emergency Services District #1	0.05%	0.05%
111	Baylor County	0.23%	0.60%
685	Baylor County Appraisal District	0.03%	0.32%
613	Bayview Irrigation District #11	0.17%	0.38%
690	Bayview Municipal Utility District	0.23%	0.26%
112	Bee County	0.18%	0.35%

Employer Number	Employer Name	Actives Only	Actives and Retirees
1096	Bee County Appraisal District	0.07%	0.07%
113	Bell County	0.11%	0.21%
506	Bell County Appraisal District	0.08%	0.20%
1142	Bell County Public Health District	0.08%	0.08%
418	Bell County WC&ID #1	0.16%	0.24%
378	Bell County WC&ID 3	0.12%	0.13%
708	Benbrook Water Authority	0.17%	0.22%
472	Bexar Appraisal District	0.09%	0.18%
114	Bexar County	0.11%	0.18%
1083	Bexar County Emergency Service District 5	0.05%	0.05%
861	Bexar County Emergency Service District No.2	0.05%	0.05%
373	Bexar County Emergency Services District #10	0.05%	0.05%
1080	Bexar County Emergency Services District #12	0.08%	0.08%
1001	Bexar County Emergency Services District #6	0.12%	0.12%
828	Bexar County Emergency Services District No.7	0.06%	0.06%
1103	Bexar County Emergency Services District No. 11	0.07%	0.07%
979	Bexar County Emergency Services District No.8	0.06%	0.08%
544	Bexar County WC&ID #10	0.21%	0.51%
716	Bexar Metro 9-1-1 Network District	0.14%	0.18%
737	Bexar-Medina-Atascosa WCID #1	0.13%	0.16%
616	Bistone Municipal WSD - Limestone County	0.27%	0.32%
115	Blanco County	0.35%	0.53%
1016	Blanco County Emergency Services District No. 2	0.06%	0.06%
965	Bluebonnet Groundwater Conservation District	0.05%	0.05%
116	Borden County	0.18%	0.46%
525	Borden County Appraisal District	0.09%	0.18%
117	Bosque County	0.17%	0.36%
521	Bosque County Central Appraisal District	0.05%	0.18%
118	Bowie County	0.16%	0.28%
119	Brazoria County	0.11%	0.20%
508	Brazoria County Appraisal District	0.12%	0.19%
413	Brazoria County Cons. Recl. District #3	0.18%	0.24%
424	Brazoria County Drainage District #4	0.12%	0.18%
681	Brazoria County Drainage District #5	0.16%	0.17%
1050	Brazoria County Emergency Services District No. 3	0.10%	0.10%
689	Brazos Central Appraisal District	0.17%	0.22%
120	Brazos County	0.12%	0.20%
600	Brazos County ECD	0.05%	0.07%
1144	Brazos County Emergency Services District #2	0.08%	0.08%
849	Brazos Regional Public Utility Agency	0.16%	0.22%
744	Brazos River Authority	0.14%	0.19%
967	Brazos Transit District	0.19%	0.23%
806	Brazos Valley Council of Governments	0.14%	0.17%
809	Brazos Valley GCD	0.33%	0.33%
121	Brewster County	0.16%	0.29%
581	Brewster County Appraisal District	0.07%	0.11%
745	Bright Star-Salem Special Utility District	0.09%	0.12%
122	Briscoe County	0.28%	0.55%
1134	Briscoe County Appraisal District	0.17%	0.17%
1052	Brookeland Fresh Water Supply District	0.08%	0.08%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
876	Brookesmith Special Utility District	0.12%	0.12%
123	Brooks County	0.19%	0.36%
554	Brookshire - Katy Drainage District	0.22%	0.23%
522	Brookshire Municipal Water District	0.10%	0.13%
124	Brown County	0.18%	0.28%
702	Brownsville Irrigation District	0.21%	0.37%
1055	Brush Country Groundwater Conservation District	0.16%	0.30%
642	Brushy Creek MUD - Williamson County	0.13%	0.18%
125	Burleson County	0.18%	0.32%
978	Burleson County Appraisal District	0.07%	0.07%
609	Burnet Central Appraisal District	0.17%	0.32%
126	Burnet County	0.12%	0.22%
127	Caldwell County	0.16%	0.28%
718	Caldwell County Appraisal District	0.08%	0.09%
128	Calhoun County	0.17%	0.28%
709	Calhoun County Appraisal District	0.21%	0.26%
788	Calhoun County E911 ECD	0.12%	0.12%
129	Callahan County	0.33%	0.58%
542	Callahan County Appraisal District	0.13%	0.33%
130	Cameron County	0.11%	0.20%
618	Cameron County Appraisal District	0.12%	0.19%
692	Cameron County Drainage District #1	0.36%	0.39%
664	Cameron County Drainage District #3	0.18%	0.33%
686	Cameron County Drainage District #5	0.19%	0.21%
851	Cameron County ECD	0.29%	0.30%
462	Cameron County Irrigation District #2	0.14%	0.73%
590	Cameron County Irrigation District #6	0.29%	0.88%
900	Cameron County Regional Mobility Authority	0.14%	0.14%
670	Camp Central Appraisal District	0.14%	0.15%
131	Camp County	0.32%	0.60%
367	Caney Creek Municipal Utility District	0.13%	0.14%
379	Canyon Lake Community Library District	0.12%	0.15%
1021	Canyon Regional Water Authority	0.17%	0.17%
132	Carson County	0.18%	0.39%
133	Cass County	0.16%	0.43%
610	Cass County Appraisal District	0.08%	0.32%
134	Castro County	0.19%	0.53%
719	Central Appraisal District of Bandera County	0.06%	0.13%
635	Central Appraisal District of Johnson County	0.12%	0.21%
602	Central Appraisal District of Taylor County	0.12%	0.26%
362	Central Texas Council of Governments	0.18%	0.18%
862	Central Texas Groundwater Conservation District	0.11%	0.14%
712	Central Texas Regional Mobility Authority	0.18%	0.20%
648	Central WC&ID - Angelina County	0.13%	0.23%
135	Chambers County	0.15%	0.24%
531	Chambers County Appraisal District	0.09%	0.12%
548	Chambers County Public Hospital District	0.10%	0.12%
1099	Chambers-Liberty Counties Navigation District	0.25%	0.25%
136	Cherokee County	0.18%	0.39%
137	Childress County	0.25%	0.36%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
511	Childress County Appraisal District	0.10%	0.10%
582	Childress County Hospital District	0.08%	0.12%
1098	Childress Housing Authority	0.15%	0.15%
1114	Chillicothe Hospital District	0.05%	0.05%
138	Clay County	0.23%	0.50%
485	Clay County Appraisal District	0.13%	0.52%
703	Coastal Bend Groundwater Conservation District	0.07%	0.07%
722	Coastal Plains GCD	0.13%	0.13%
139	Cochran County	0.17%	0.53%
477	Cochran County Appraisal District	0.13%	0.63%
751	Coke County Appraisal District	0.27%	0.38%
140	Coke County	0.38%	0.85%
946	Coke County S&WCD #219	0.04%	0.17%
141	Coleman County	0.16%	0.37%
142	Collin County	0.13%	0.19%
457	Collin County Central Appraisal District	0.11%	0.17%
143	Collingsworth County	0.24%	0.57%
961	Collingsworth County Appraisal District	0.03%	0.11%
144	Colorado County	0.16%	0.28%
623	Comal Appraisal District	0.10%	0.21%
145	Comal County	0.11%	0.19%
775	Comal County Emergency Services District #3	0.06%	0.06%
996	Comanche Central Appraisal District	0.22%	0.22%
146	Comanche County	0.25%	0.46%
762	Combined Consumers Special Utility District	0.14%	0.14%
366	Concho County Appraisal District	0.24%	0.24%
147	Concho County	0.17%	0.36%
636	Concho County Hospital District	0.15%	0.21%
759	Concho Valley Council of Governments	0.11%	0.15%
148	Cooke County	0.20%	0.30%
487	Cooke County Appraisal District	0.14%	0.32%
1143	Corpus Christi Downtown Management District	0.11%	0.11%
149	Coryell County	0.14%	0.27%
150	Cottle County	0.20%	0.52%
856	County Line Special Utility District	0.41%	0.41%
727	Cow Creek Groundwater Conservation District	0.07%	0.07%
151	Crane County	0.16%	0.41%
392	Crane County Appraisal District	0.16%	0.16%
757	Crane County Hospital District	0.10%	0.13%
152	Crockett County	0.18%	0.32%
907	Crockett County Appraisal District	0.10%	0.14%
409	Crockett County WC&ID #1	0.08%	0.40%
153	Crosby County	0.17%	0.49%
532	Crosby County Appraisal District	0.03%	0.10%
603	Crosby Municipal Utility District	0.13%	0.17%
710	Cross Roads Special Utility District	0.19%	0.32%
902	Crystal Clear Special Utility District	0.06%	0.07%
154	Culberson County	0.18%	0.26%
1000	Cypress Springs Special Utility District	0.12%	0.15%
155	Dallam County	0.12%	0.32%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
771	Dallam County Appraisal District	0.12%	0.12%
467	Dallas Central Appraisal District	0.15%	0.23%
156	Dallas County	0.12%	0.20%
430	Dallas County Park Cities MUD	0.12%	0.20%
157	Dawson County	0.17%	0.32%
463	Dawson County Central Appraisal District	0.16%	0.20%
158	Deaf Smith County	0.11%	0.24%
578	Deaf Smith County Hospital District	0.08%	0.12%
363	Deep East Texas Council of Governments	0.20%	0.22%
159	Delta County	0.24%	0.55%
855	Delta County Appraisal District	0.17%	0.19%
734	Delta County Municipal Utility District	0.12%	0.18%
732	Delta Lake Irrigation District	0.26%	0.46%
583	Denco Area 9-1-1 District - Denton County	0.13%	0.15%
482	Denton Central Appraisal District	0.07%	0.11%
160	Denton County	0.12%	0.18%
1136	Denton County Emergency Services District #1	0.07%	0.07%
783	Denton County Transportation Authority	0.11%	0.12%
161	DeWitt County	0.16%	0.29%
466	DeWitt County Appraisal District	0.10%	0.20%
162	Dickens County	0.27%	0.65%
764	Dickens County Appraisal District	0.13%	0.20%
163	Dimmit County	0.14%	0.23%
164	Donley County	0.26%	0.50%
165	Duval County	0.19%	0.49%
929	Duval County Appraisal District	0.15%	0.15%
880	Duval County Groundwater Conservation District	0.31%	0.31%
1062	East Central Special Utility District	0.12%	0.12%
879	East Fork Special Utility District	0.23%	0.24%
376	East Harris County ESJPB	0.06%	0.06%
825	East Medina County Special Utility District	0.18%	0.19%
1102	East Texas Council of Governments	0.22%	0.22%
1079	East Texas Municipal Utility District of Smith County	0.05%	0.06%
166	Eastland County	0.16%	0.42%
593	Eastland County Appraisal District	0.07%	0.18%
167	Ector County	0.11%	0.29%
939	Ector County Appraisal District	0.22%	0.25%
580	Ector County Hospital District	0.08%	0.12%
448	Edwards Aquifer Authority - Bexar County	0.15%	0.18%
628	Edwards Central Appraisal District	0.03%	0.14%
168	Edwards County	0.17%	0.38%
819	El Paso Central Appraisal District	0.19%	0.22%
170	El Paso County	0.10%	0.16%
567	El Paso County 9-1-1 District	0.14%	0.23%
1013	El Paso County Emergency Services District #1	0.10%	0.10%
936	El Paso County Emergency Services District #2	0.10%	0.10%
541	El Paso County Hospital District	0.09%	0.11%
1004	El Paso County Water Improvement District No. 1	0.17%	0.18%
963	El Paso Mental Health and Mental Retardation	0.07%	0.07%
395	Electra Housing Authority	0.16%	0.17%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
976	Ellis Appraisal District	0.09%	0.09%
169	Ellis County	0.12%	0.19%
1005	Denton County Fresh Water Supply District #10	0.09%	0.09%
859	Emerald Bay Municipal Utility District	0.10%	0.10%
624	ECD of Ector County	0.04%	0.12%
171	Erath County	0.14%	0.26%
850	Erath County Appraisal District	0.13%	0.17%
172	Falls County	0.16%	0.35%
563	Falls County Appraisal District	0.11%	0.32%
644	Fannin Central Appraisal District	0.06%	0.08%
173	Fannin County	0.29%	0.46%
174	Fayette County	0.12%	0.26%
951	Fern Bluff Municipal Utility District	0.24%	0.24%
175	Fisher County	0.19%	0.54%
914	Fisher County Appraisal District	0.07%	0.07%
432	Fisher County Hospital District	0.12%	0.17%
176	Floyd County	0.26%	0.43%
360	Foard County	0.32%	0.33%
1090	Foard County Appraisal District	0.02%	0.02%
474	Fort Bend Central Appraisal District	0.11%	0.16%
178	Fort Bend County	0.12%	0.17%
390	Fort Bend County Emergency Services District #4	0.09%	0.09%
1063	Fort Bend County Emergency Services District #7	0.07%	0.07%
974	Fort Bend County Emergency Services District 2	0.11%	0.12%
782	Fort Bend County WC&ID #2	0.18%	0.19%
932	Fort Clark Municipal Utility District	0.12%	0.12%
860	Fort Griffin Special Utility District	0.15%	0.15%
769	Four Way Special Utility District	0.15%	0.15%
179	Franklin County	0.13%	0.31%
1038	Freer Water Control & Improvement District	0.09%	0.09%
180	Freestone County	0.22%	0.45%
693	Freestone County Appraisal District	0.16%	0.23%
181	Frio County	0.13%	0.24%
509	Frio County Appraisal District	0.19%	0.48%
1126	Frognot Special Utility District	0.29%	0.29%
182	Gaines County	0.15%	0.31%
761	Gaines County Appraisal District	0.12%	0.31%
546	Galveston Central Appraisal District	0.14%	0.28%
183	Galveston County	0.11%	0.22%
547	Galveston County Consolidated Drainage District	0.25%	0.38%
464	Galveston County Drainage District #1	0.14%	0.45%
433	Galveston County Drainage District #2	0.17%	0.24%
589	Galveston County ECD	0.27%	0.29%
821	Galveston County Fresh Water Supp. District #6	0.36%	0.37%
752	Galveston County Health District	0.09%	0.11%
1020	Galveston County Water Control & Improvement District No. 8	0.10%	0.11%
407	Galveston County WC&ID #1	0.14%	0.22%
473	Garza Central Appraisal District	0.03%	1.01%
184	Garza County	0.33%	0.48%
908	Garza County Health Care District	0.06%	0.06%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
885	Gillespie Central Appraisal District	0.18%	0.20%
185	Gillespie County	0.16%	0.26%
955	Gillespie County S&WCD	0.06%	0.06%
186	Glasscock County	0.18%	0.30%
942	Glasscock County Appraisal District	0.11%	0.11%
187	Goliad County	0.18%	0.33%
498	Gonzales County Appraisal District	0.27%	0.31%
188	Gonzales County	0.15%	0.28%
1067	Gonzales County Emergency Services District #1	0.12%	0.12%
886	Graham Regional Medical Center	0.10%	0.11%
189	Gray County	0.16%	0.38%
518	Gray County Appraisal District	0.08%	0.28%
475	Grayson Central Appraisal District	0.14%	0.21%
190	Grayson County	0.13%	0.23%
528	Greater Harris County 9-1-1 Emergency Network	0.13%	0.15%
429	Greenbelt M&IWA - Donley County	0.21%	0.38%
191	Gregg County	0.13%	0.27%
192	Grimes County	0.17%	0.29%
483	Grimes County Appraisal District	0.26%	0.40%
587	Guadalupe Appraisal District	0.12%	0.16%
193	Guadalupe County	0.11%	0.19%
380	Guadalupe County GWCD	0.08%	0.08%
388	Guadalupe-Blanco River Authority	0.12%	0.13%
1110	Gulf Coast Protection District	0.04%	0.04%
526	Gulf Coast Water Authority - Galveston County	0.13%	0.17%
194	Hale County	0.15%	0.33%
355	Hale County Appraisal District	0.14%	0.15%
195	Hall County	0.71%	1.04%
787	Hall County Appraisal District	0.13%	0.54%
196	Hamilton County	0.14%	0.45%
1071	Hamilton County Appraisal District	0.04%	0.04%
197	Hansford County	0.16%	0.33%
585	Hansford County Hospital District	0.08%	0.14%
198	Hardeman County	0.16%	0.43%
199	Hardin County	0.14%	0.28%
527	Hardin County Appraisal District	0.09%	0.33%
887	Hardin County Emergency Services District # 2	0.09%	0.10%
571	Harlingen Irrigation District Cameron County #1	0.27%	0.59%
598	Harris County Appraisal District	0.12%	0.18%
200	Harris County	0.10%	0.16%
1146	Harris County Emergency Services District #21	0.05%	0.05%
382	Harris County Emergency Services District #24	0.07%	0.07%
888	Harris County Emergency Services District #29	0.14%	0.15%
1147	Harris County Emergency Services District #3	0.11%	0.11%
944	Harris County Emergency Services District #48	0.08%	0.08%
835	Harris County Emergency Services District #50	0.07%	0.07%
1064	Harris County Emergency Services District #7	0.07%	0.07%
374	Harris County Emergency Services District 10	0.05%	0.05%
985	Harris County Emergency Services District #12	0.10%	0.10%
975	Harris County Emergency Services District 17	0.08%	0.08%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
988	Harris County Emergency Services District #9	0.07%	0.07%
1119	Harris County Emergency Services District No 6	0.11%	0.11%
1095	Harris County Emergency Services District No. 11	0.06%	0.06%
842	Harris County ESD No. 13	0.08%	0.08%
1127	Harris County Emergency Services District No. 16	0.08%	0.08%
1057	Harris County Emergency Services District No. 4	0.08%	0.08%
948	Harris County ESD No. 46	0.08%	0.08%
1116	Harris County Emergency Services District No. 8	0.06%	0.06%
1101	Harris County Fresh Water Supply District 6	0.13%	0.13%
364	Harris County Fresh Water Supply District 61	0.18%	0.18%
1139	Harris County Fresh Water Supply District No. 51	0.24%	0.24%
797	Harris County Housing Authority	0.10%	0.12%
903	Harris County Sports & Convention Corporation	0.13%	0.14%
569	Harris County WC&ID #1	0.12%	0.18%
877	Harris County WC&ID #36	0.15%	0.17%
625	Harris County WC&ID #50	0.19%	0.22%
1105	Harris Fort Bend Emergency Services District #100	0.04%	0.04%
201	Harrison County	0.15%	0.30%
202	Hartley County	0.26%	0.62%
520	Hartley County Appraisal District	0.02%	0.08%
203	Haskell County	0.21%	0.58%
552	Haskell Memorial Hospital District	0.10%	0.13%
204	Hays County	0.10%	0.16%
1051	Hays County Emergency Services District #4	0.14%	0.14%
878	Hays County Emergency Services District #5	0.07%	0.07%
799	Hays County Emergency Services District #6	0.07%	0.07%
826	Hays County Emergency Services District #8	0.09%	0.09%
1132	Hays County Emergency Services District No. 3	0.17%	0.17%
943	Heart of Texas Council of Governments	0.24%	0.25%
205	Hemphill County	0.15%	0.34%
640	Hemphill County Appraisal District	0.07%	0.15%
529	Hemphill County Hospital District	0.07%	0.09%
839	Hemphill County UWCD	0.10%	0.12%
206	Henderson County	0.13%	0.26%
746	Henderson County 9-1-1 Comm. District	0.39%	0.48%
704	Henderson County Appraisal District	0.10%	0.16%
1073	Hickory Creek Special Utility District	0.13%	0.13%
414	Hidalgo and Cameron Counties Irr. District #9	0.19%	0.52%
207	Hidalgo County	0.11%	0.18%
516	Hidalgo County Appraisal District	0.14%	0.22%
401	Hidalgo County Drainage District #1	0.14%	0.24%
713	Hidalgo County Irrigation District #1	0.40%	0.50%
438	Hidalgo County Irrigation District #2	0.20%	0.40%
486	Hidalgo County Irrigation District #6	0.22%	0.65%
992	Hidalgo Municipal Utility District #1	0.15%	0.15%
674	High Plains Underground WCD # 1	0.20%	0.35%
1019	High Point Special Utility District	0.05%	0.05%
208	Hill County	0.15%	0.28%
209	Hockley County	0.13%	0.40%
728	Hockley County Appraisal District	0.05%	0.17%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
971	Hood County Appraisal District	0.11%	0.13%
210	Hood County	0.16%	0.26%
211	Hopkins County	0.14%	0.24%
661	Hopkins County Appraisal District	0.12%	0.22%
1029	Housing Authority of Starr County	0.12%	0.12%
909	Housing Authority of the City of Edinburg Texas	0.14%	0.17%
1036	Housing Authority of the City of Kirbyville	0.26%	0.26%
1003	Housing Authority of the City of Knox City	0.29%	0.29%
917	Housing Authority of the City of Mercedes Texas	0.15%	0.17%
1082	Housing Authority of the City of Mission	0.17%	0.17%
1002	Housing Authority of the City of Munday	0.19%	0.19%
1010	Housing Authority of Travis County	0.14%	0.15%
212	Houston County	0.24%	0.41%
694	Houston County Appraisal District	0.26%	0.30%
1086	Howard County Appraisal District	0.06%	0.06%
213	Howard County	0.14%	0.25%
214	Hudspeth County	0.32%	0.42%
215	Hunt County	0.15%	0.24%
749	Hunt County Appraisal District	0.12%	0.17%
1043	Hurst Creek Municipal Utility District	0.09%	0.10%
216	Hutchinson County	0.14%	0.35%
778	Hutchinson County Appraisal District	0.11%	0.14%
711	Iraan General Hospital District	0.12%	0.13%
217	Irion County	0.24%	0.44%
779	Irion County Appraisal District	0.29%	0.29%
218	Jack County	0.24%	0.49%
592	Jack County Appraisal District	0.12%	0.54%
219	Jackson County	0.19%	0.37%
770	Jackson County Appraisal District	0.15%	0.16%
441	Jackson County County-Wide Drainage District	0.11%	0.22%
972	Jackson County ESD No. 3	0.10%	0.10%
220	Jasper County	0.16%	0.33%
393	Jasper County Appraisal District	0.08%	0.09%
657	Jasper County WC&ID #1	0.07%	0.28%
221	Jeff Davis County	0.23%	0.34%
810	Jefferson County Appraisal District	0.43%	0.45%
222	Jefferson County	0.14%	0.26%
404	Jefferson County Drainage District #3	0.27%	0.83%
408	Jefferson County Drainage District #6	0.14%	0.20%
405	Jefferson County Drainage District #7	0.15%	0.22%
451	Jefferson County WC&ID #10	0.13%	0.30%
223	Jim Hogg County	0.17%	0.36%
680	Jim Hogg County Appraisal District	0.32%	0.46%
641	Jim Hogg County WC&ID #2	0.18%	0.29%
224	Jim Wells County	0.20%	0.31%
225	Johnson County	0.13%	0.20%
818	Johnson County Emergency Services District #1	0.08%	0.08%
741	Jonah Water Special Utility District	0.11%	0.13%
226	Jones County	0.15%	0.31%
496	Jones County Appraisal District	0.13%	0.56%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
227	Karnes County	0.14%	0.26%
524	Karnes County Appraisal District	0.13%	0.30%
455	Karnes County Hospital District	0.09%	0.14%
228	Kaufman County	0.12%	0.20%
662	Kaufman County Appraisal District	0.09%	0.16%
671	Kendall Appraisal District	0.10%	0.27%
229	Kendall County	0.13%	0.20%
619	Kendall County WC&ID #1	0.17%	0.27%
230	Kenedy County	0.34%	0.46%
854	Kenedy County Central Appraisal District	0.58%	0.71%
906	Kenedy County Fire & ESD No. 1	0.16%	0.25%
231	Kent County	0.14%	0.32%
594	Kent County Tax Appraisal District	0.08%	1.29%
232	Kerr County	0.12%	0.22%
956	Kerr County Soil and Water Conservation District	0.09%	0.09%
653	Kerr Emergency 9-1-1 Network	0.19%	0.21%
1100	Kimble Central Appraisal District	0.17%	0.17%
233	Kimble County	0.12%	0.27%
234	King County	0.28%	0.39%
755	King County Appraisal District	0.06%	0.18%
235	Kinney County	0.13%	0.26%
579	Kinney County Appraisal District	0.24%	1.12%
236	Kleberg County	0.15%	0.33%
237	Knox County	0.29%	0.49%
241	La Salle County	0.12%	0.16%
540	Laguna Madre Water District - Cameron County	0.13%	0.25%
867	Lake Cities Municipal Utility Authority	0.15%	0.15%
1074	Lake Fork Special Utility District	0.09%	0.09%
874	Lake Kiowa Special Utility District	0.20%	0.23%
514	Lakeway MUD - Travis County	0.18%	0.22%
238	Lamar County	0.13%	0.23%
808	Lamar County Appraisal District	0.28%	0.37%
239	Lamb County	0.19%	0.41%
650	Lampasas Central Appraisal District	0.07%	0.17%
240	Lampasas County	0.16%	0.38%
731	LaSalle County Appraisal District	0.07%	0.14%
439	Lavaca - Navidad River Auth. - Jackson County	0.19%	0.24%
242	Lavaca County	0.15%	0.32%
977	Lee Central Appraisal District	0.12%	0.22%
243	Lee County	0.17%	0.29%
244	Leon County	0.21%	0.44%
468	Leon County Central Appraisal District	0.19%	0.27%
245	Liberty County	0.19%	0.29%
481	Liberty County Central Appraisal District	0.07%	0.15%
246	Limestone County	0.18%	0.33%
695	Limestone County Appraisal District	0.13%	0.18%
247	Lipscomb County	0.23%	0.39%
248	Live Oak County	0.23%	0.37%
591	Live Oak County Appraisal District	0.04%	0.27%
780	Llano Central Appraisal District	0.13%	0.16%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
249	Llano County	0.20%	0.42%
250	Loving County	0.18%	0.26%
513	Loving County Appraisal District	0.16%	0.44%
756	Lower Trinity Groundwater Conservation District	0.23%	0.36%
714	Lower Valley Water District	0.15%	0.20%
499	Lubbock Central Appraisal District	0.13%	0.30%
251	Lubbock County	0.11%	0.18%
425	Lubbock County WC&ID #1	0.12%	0.19%
558	Lubbock Emergency Communication District	0.10%	0.14%
647	Lubbock Reese Redevelopment Authority	0.16%	0.26%
639	Lumberton Municipal Utility District	0.12%	0.14%
252	Lynn County	0.25%	0.44%
497	Lynn County Appraisal District	0.05%	0.92%
442	Lynn County Hospital District	0.07%	0.10%
630	Macedonia - Eylau MUD - Bowie County	0.09%	0.11%
500	Mackenzie MWA - Briscoe County	0.14%	0.52%
256	Madison County	0.20%	0.39%
596	Madison County Appraisal District	0.09%	0.24%
257	Marion County	0.28%	0.54%
675	Marion County Appraisal District	0.19%	0.23%
931	Marion-Cass S&WCD	1.11%	1.11%
658	Marshall-Harrison County Health District	0.04%	0.15%
258	Martin County	0.21%	0.32%
595	Martin County Appraisal District	0.23%	0.41%
259	Mason County	0.15%	0.32%
924	Mason County S&WCD #223	0.13%	0.22%
260	Matagorda County	0.15%	0.35%
987	Matagorda County Appraisal District	0.14%	0.14%
678	Matagorda County Drainage District	0.21%	0.23%
440	Matagorda County Hospital District	0.09%	0.19%
677	Matagorda County Navigation District #1	0.17%	0.53%
261	Maverick County	0.12%	0.21%
729	Maverick County Hospital District	0.11%	0.12%
453	Maverick County WC&ID #1	0.18%	0.39%
844	McCamey County Hospital District	0.14%	0.16%
253	McCulloch County	0.11%	0.22%
512	McCulloch County Appraisal District	0.05%	0.08%
254	McLennan County	0.12%	0.20%
725	McLennan County 9-1-1 EAD	0.20%	0.23%
491	McLennan County Appraisal District	0.11%	0.27%
679	McLennan County WC&ID #2	0.09%	0.28%
1037	McMullen Central Appraisal District	0.03%	0.03%
255	McMullen County	0.25%	0.42%
841	Medical Arts Hospital - Dawson County	0.10%	0.12%
262	Medina County	0.16%	0.22%
705	Medina County 911 District	0.37%	0.37%
535	Medina County Appraisal District	0.12%	0.17%
1111	Medina County Emergency Services District #1	0.07%	0.07%
419	Memorial Medical Center - Calhoun County	0.09%	0.18%
1117	Memorial Villages Water Authority	0.18%	0.18%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
263	Menard County	0.17%	0.44%
1070	Menard County Hospital District	0.07%	0.07%
377	Menard County Underground Water District	0.06%	0.33%
743	Mesa Underground Water Conservation District	0.06%	0.31%
669	Middle Rio Grande Development Council	0.13%	0.25%
492	Midland Central Appraisal District	0.19%	0.26%
264	Midland County	0.11%	0.19%
570	Midland Emergency Communication District	0.05%	0.07%
911	Milam Appraisal District	0.08%	0.10%
265	Milam County	0.14%	0.33%
617	Mills Central Appraisal District	0.13%	0.28%
266	Mills County	0.17%	0.36%
267	Mitchell County	0.18%	0.34%
484	Mitchell County Appraisal District	0.13%	0.36%
919	Monahans Housing Authority	0.07%	0.15%
268	Montague County	0.19%	0.40%
504	Montague County Tax Appraisal District	0.11%	0.67%
605	Montgomery Central Appraisal District	0.11%	0.21%
269	Montgomery County	0.11%	0.16%
667	Montgomery County ECD	0.14%	0.21%
696	Montgomery County ESD No 3	0.09%	0.09%
982	Montgomery County ESD #4	0.13%	0.13%
800	Montgomery County ESD #8	0.07%	0.07%
999	Montgomery County ESD 7	0.06%	0.06%
989	Montgomery County ESD #9	0.09%	0.09%
973	Montgomery County ESD #10	0.11%	0.11%
651	Montgomery County ESD #1	0.05%	0.05%
763	Montgomery County Hospital District	0.07%	0.07%
804	Montgomery County Housing Authority	0.20%	0.49%
270	Moore County	0.11%	0.25%
733	Moore County Appraisal District	0.07%	0.13%
412	Moore County Hospital District	0.07%	0.11%
271	Morris County	0.15%	0.52%
1089	Morris County Appraisal District	0.13%	0.13%
738	Mustang Special Utility District	0.09%	0.09%
1109	Nacogdoches Central Appraisal District	0.20%	0.20%
273	Nacogdoches County	0.15%	0.27%
515	Navarro Central Appraisal District	0.18%	0.42%
274	Navarro County	0.15%	0.25%
572	Newton Central Appraisal District	0.15%	0.23%
275	Newton County	0.22%	0.43%
276	Nolan County	0.13%	0.23%
962	Nortex Regional Planning Commission	0.42%	0.49%
1030	North Blanco County Emergency Services District No. 1	0.07%	0.07%
556	North Central Texas Municipal Water Authority	0.23%	0.35%
938	North East Texas Regional Mobility Authority	0.20%	0.20%
852	North Hunt Special Utility District	0.07%	0.07%
838	North Plains Groundwater Conservation District	0.17%	0.20%
927	North Texas Emergency Communication Center	0.05%	0.05%
646	North Texas Tollway Authority	0.15%	0.19%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
1056	Northeast Gaines County Emergency Services District #1	0.13%	0.13%
562	Northeast Texas Municipal Water District	0.17%	0.26%
632	Northeast Texas Public Health District	0.10%	0.18%
368	Northern Trinity GWCD	0.27%	0.34%
277	Nueces County	0.16%	0.29%
683	Nueces County Appraisal District	0.15%	0.22%
400	Nueces County Drainage District #2	0.11%	0.28%
1138	Nueces County Emergency Services District #1	0.06%	0.06%
791	Nueces County Emergency Services District #2	0.07%	0.07%
416	Nueces County WC&ID #3	0.17%	0.24%
450	Nueces County WC&ID #4	0.12%	0.17%
278	Ochiltree County	0.22%	0.47%
1042	Ochiltree County Appraisal District	0.07%	0.07%
279	Oldham County	0.18%	0.46%
517	Oldham County Appraisal District	0.15%	0.32%
280	Orange County	0.14%	0.28%
490	Orange County Appraisal District	0.10%	0.29%
421	Orange County Drainage District	0.15%	0.24%
665	Orange County Emergency Services District #1	0.10%	0.12%
803	Orange County Emergency Services District #2	0.10%	0.10%
660	Orange County Navigation and Port District	0.10%	0.17%
631	Orange County WC&ID #1	0.16%	0.24%
730	Palo Duro River Authority	0.09%	0.15%
723	Palo Pinto Appraisal District	0.18%	0.19%
281	Palo Pinto County	0.14%	0.26%
282	Panola County	0.13%	0.36%
283	Parker County	0.15%	0.23%
717	Parker County Appraisal District	0.12%	0.14%
922	Parker County Emergency Services District #1	0.06%	0.06%
784	Parker County Hospital District	0.08%	0.08%
754	Parker County Special Utility District	0.16%	0.17%
284	Parmer County	0.16%	0.37%
747	Parmer County Appraisal District	0.07%	0.07%
765	Pecan Valley Groundwater Conservation District	0.16%	0.21%
285	Pecos County	0.16%	0.38%
494	Pecos County Appraisal District	0.09%	0.14%
774	Pecos County WC&ID #1	0.15%	0.26%
796	Permian Basin Regional Planning Commission	0.14%	0.17%
673	Permian Regional Medical Center	0.09%	0.12%
707	Pineywoods Groundwater Conservation District	0.30%	0.55%
697	Polk Central Appraisal District	0.11%	0.17%
286	Polk County	0.14%	0.30%
739	Polk County Fresh Water Supply District #2	0.08%	0.12%
676	Port of Bay City Authority	0.13%	0.13%
449	Port of Beaumont Navigation District	0.22%	0.31%
620	Port of Corpus Christi Authority	0.13%	0.20%
622	Port of Port Arthur Navigation District	0.23%	0.27%
726	Post Oak Savannah GCD	0.21%	0.21%
560	Potter - Randall County ECD	0.14%	0.23%
287	Potter County	0.11%	0.21%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
840	Prairielands Groundwater Conservation District	0.12%	0.17%
626	Presidio Appraisal District	0.06%	0.07%
288	Presidio County	0.17%	0.30%
289	Rains County	0.15%	0.30%
537	Rains County Appraisal District	0.06%	0.29%
290	Randall County	0.09%	0.15%
564	Randall County Appraisal District	0.10%	0.40%
406	Rankin County Hospital District - Upton County	0.10%	0.13%
823	Rayburn Country Municipal Utility District	0.12%	0.12%
291	Reagan County	0.13%	0.23%
445	Reagan Hospital District	0.16%	0.19%
292	Real County	0.15%	0.65%
1007	Real County Appraisal District	0.07%	0.07%
505	Red Bluff WPCD - Reeves County	0.14%	0.22%
845	Red River Appraisal District	0.16%	0.25%
435	Red River Authority	0.12%	0.19%
293	Red River County	0.19%	0.42%
921	Red River County S&WCD	0.15%	0.15%
294	Reeves County	0.15%	0.30%
786	Reeves County Appraisal District	0.06%	0.06%
1087	Reeves County Emergency Service District No. 1	0.07%	0.07%
1088	Reeves County Emergency Service District No. 2	0.04%	0.04%
588	Reeves County Hospital District	0.13%	0.17%
295	Refugio County	0.15%	0.33%
543	Refugio County Drainage District #1	0.46%	0.50%
1107	Refugio County Water Control & Improvement District #1	0.07%	0.07%
1091	Regional Public Defender Office Local Government Corporation	0.10%	0.10%
801	Rio Grande Council of Governments	0.09%	0.17%
970	Riverside Special Utility District	0.17%	0.17%
296	Roberts County	0.22%	0.42%
297	Robertson County	0.17%	0.28%
904	Robertson County Appraisal District	0.10%	0.10%
370	Robertson County Emergency Services District	0.04%	0.04%
698	Rockwall Central Appraisal District	0.08%	0.13%
298	Rockwall County	0.13%	0.21%
299	Runnels County	0.21%	0.47%
300	Rusk County	0.22%	0.43%
612	Rusk County Appraisal District	0.15%	0.23%
848	Rusk County Groundwater Conservation District	0.10%	0.31%
301	Sabine County	0.24%	0.39%
863	Sabine County Appraisal District	0.11%	0.31%
568	Sabine Pass Port Authority	0.25%	0.39%
706	Sabine-Neches Nav. Distr. of Jefferson County	0.37%	0.37%
302	San Augustine County	0.17%	0.26%
303	San Jacinto County	0.21%	0.41%
553	San Jacinto County Central Appraisal District	0.12%	0.30%
990	San Jacinto County Emergency Services District	0.07%	0.07%
781	San Jacinto Special Utility District	0.09%	0.09%
1072	San Marcos Housing Authority	0.27%	0.27%
304	San Patricio County	0.15%	0.26%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
495	San Patricio County Appraisal District	0.13%	0.24%
426	San Patricio County Drainage District	0.29%	0.36%
750	San Patricio County Navigation District #1	0.14%	0.14%
422	San Patricio Municipal Water District	0.16%	0.25%
305	San Saba County	0.33%	0.51%
766	Santo Special Utility District	0.11%	0.15%
306	Schleicher County	0.16%	0.43%
1135	Schleicher County Hospital District	0.08%	0.08%
307	Scurry County	0.14%	0.43%
893	Scurry County Appraisal District	0.27%	0.29%
760	Scurry County Hospital District	0.12%	0.14%
983	Seis Lagos Utility District	0.20%	0.20%
308	Shackelford County	0.39%	0.55%
470	Shackelford County Appraisal District	0.21%	0.57%
309	Shelby County	0.29%	0.45%
627	Shelby County Appraisal District	0.22%	0.40%
310	Sherman County	0.18%	0.56%
469	Sherman County Appraisal District	0.02%	0.28%
311	Smith County	0.13%	0.21%
555	Smith County 9-1-1 Communications District	0.12%	0.25%
606	Smith County Appraisal District	0.10%	0.19%
385	Smith County Emergency Services District #2	0.07%	0.07%
312	Somervell County	0.16%	0.28%
507	Somervell County Central Appraisal District	0.07%	0.12%
699	Somervell County Water District	0.14%	0.18%
795	South Plains Association of Governments	0.17%	0.19%
894	South Rains Special Utility District	0.16%	0.26%
645	South Texas Development Council	0.09%	0.22%
768	Southeast Texas GCD	0.23%	0.23%
1106	Southwest Fannin Special Utility District	0.09%	0.09%
930	STAR Transit	0.26%	0.27%
313	Starr County	0.11%	0.22%
536	Starr County Appraisal District	0.11%	0.18%
314	Stephens County	0.18%	0.39%
869	Stephens County Tax Appraisal District	0.15%	0.15%
315	Sterling County	0.09%	0.27%
837	Sterling County Appraisal District	0.05%	0.24%
316	Stonewall County	0.33%	0.69%
724	Stonewall County Appraisal District	0.06%	0.06%
458	Stonewall Memorial Hospital District	0.07%	0.10%
539	Stratford Hospital District - Sherman County	0.09%	0.16%
317	Sutton County	0.15%	0.27%
573	Sutton County Hospital District	0.08%	0.14%
318	Swisher County	0.21%	0.56%
460	Swisher County Appraisal District	0.16%	1.16%
356	Talty Special Utility District	0.08%	0.08%
607	Tarrant Appraisal District	0.13%	0.24%
545	Tarrant Co 9-1-1 Emergency Assistance District	0.13%	0.16%
319	Tarrant County	0.12%	0.19%
574	Tax Appraisal District of Cottle County	0.25%	0.41%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
320	Taylor County	0.13%	0.23%
321	Terrell County	0.14%	0.34%
753	Terrell County WC&ID #1	0.35%	0.35%
322	Terry County	0.14%	0.39%
402	Terry Memorial Hospital District	0.09%	0.17%
437	Texas Association of Counties	0.11%	0.15%
354	Texas County & District Retirement System	0.11%	0.14%
634	Texas Eastern 9-1-1 Network	0.08%	0.36%
986	The City of Quanah Housing Authority	0.22%	0.22%
772	The Housing Authority of the City of Abilene	0.16%	0.19%
777	The Housing Authority of the City of Huntington	0.19%	0.21%
913	The Housing Authority of the City of Pharr Texas	0.13%	0.16%
912	The Housing Authority of the County of Hidalgo	0.12%	0.14%
1081	Throckmorton Central Appraisal District	0.11%	0.11%
323	Throckmorton County	0.17%	0.30%
324	Titus County	0.14%	0.32%
742	Titus County Appraisal District	0.04%	0.11%
501	Titus County Fresh Water Supply District	0.14%	0.28%
325	Tom Green County	0.13%	0.24%
601	Travis Central Appraisal District	0.08%	0.17%
326	Travis County	0.11%	0.16%
720	Travis County ESD #1 NLT Fire & Rescue	0.08%	0.08%
836	Travis County Emergency Services District #2	0.07%	0.07%
371	Travis County Emergency Services District #5	0.06%	0.06%
1123	Travis County Emergency Services District #8	0.07%	0.07%
957	Travis County Emergency Services District #12	0.08%	0.08%
980	Travis County Emergency Services District #11	0.05%	0.05%
659	Tri-County Special Utility District	0.11%	0.17%
633	Trinity Bay Conservation District	0.29%	0.36%
327	Trinity County	0.23%	0.44%
857	Trinity County Appraisal District	0.23%	0.24%
829	Trinity Glen Rose Groundwater Conservation District	0.19%	0.19%
790	Trophy Club Municipal Utility District No 1	0.14%	0.16%
735	Two Way Special Utility District	0.14%	0.18%
328	Tyler County	0.20%	0.38%
471	Tyler County Appraisal District	0.21%	0.36%
561	United Irrigation District - Hidalgo County	0.14%	0.28%
834	Upper Brushy Creek WC&ID	0.06%	0.06%
830	Upper Leon River Municipal Water District	0.26%	0.29%
387	Upper Sabine Valley SWMD	0.21%	0.22%
792	Upper Trinity Groundwater Conservation District	0.05%	0.09%
329	Upshur County	0.17%	0.33%
330	Upton County	0.12%	0.25%
682	Upton County Appraisal District	0.10%	0.34%
331	Uvalde County	0.17%	0.30%
843	Uvalde County Appraisal District	0.15%	0.17%
332	Val Verde County	0.14%	0.26%
663	Valley MUD #2 - Cameron County	0.16%	0.28%
586	Valwood Improvement Authority - Dallas County	0.37%	0.40%
333	Van Zandt County	0.16%	0.36%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
672	Van Zandt County Appraisal District	0.06%	0.27%
420	Velasco Drainage District - Brazoria County	0.18%	0.27%
1113	Verona Special Utility District	0.25%	0.25%
334	Victoria County	0.13%	0.23%
423	Victoria County Drainage District #3	0.17%	0.73%
767	Victoria County GCD	0.10%	0.13%
335	Walker County	0.12%	0.23%
872	Walker County Appraisal District	0.10%	0.14%
1085	Walker County Emergency Service District #2	0.07%	0.07%
748	Walker County Special Utility District	0.16%	0.18%
336	Waller County	0.14%	0.24%
773	Waller County Appraisal District	0.14%	0.19%
1048	Waller-Harris County Emergency Services District 200	0.08%	0.08%
337	Ward County	0.15%	0.29%
565	Ward County Central Appraisal District	0.07%	0.24%
1133	Ward County Irrigation District No. 1	0.12%	0.12%
444	Ward Memorial Hospital	0.13%	0.25%
338	Washington County	0.12%	0.21%
339	Webb County	0.12%	0.19%
604	Webb County Appraisal District	0.07%	0.11%
443	West Central Texas Council of Governments	0.13%	0.29%
410	West Central Texas Municipal Water District	0.23%	0.44%
454	West Jefferson County Municipal Water District	0.11%	0.24%
688	West Nueces - Las Moras S&WCD #236	0.16%	0.16%
358	West Travis County Public Utility Agency	0.10%	0.10%
340	Wharton County	0.16%	0.32%
993	Wharton County Central Appraisal District	0.17%	0.19%
621	Wharton County WC&ID #1	0.64%	0.64%
923	Wharton County WC&ID No. 2	0.34%	0.35%
341	Wheeler County	0.28%	0.38%
476	Wheeler County Appraisal District	0.15%	0.42%
427	White River MWD - Dickens County	0.08%	0.43%
740	Wichita Appraisal District	0.13%	0.18%
342	Wichita County	0.11%	0.22%
446	Wichita County Water Improvement District #2	0.20%	0.46%
559	Wichita-Wilbarger 9-1-1 District	0.11%	0.47%
655	Wickson Creek SUD - Brazos County	0.10%	0.12%
343	Wilbarger County	0.24%	0.41%
715	Wilbarger County Appraisal District	0.14%	0.18%
530	Wilbarger County Hospital District	0.10%	0.14%
344	Willacy County	0.12%	0.25%
575	Willacy County Appraisal District	0.19%	0.21%
652	Willacy County Housing Authority	0.16%	0.43%
608	Williamson Central Appraisal District	0.10%	0.17%
345	Williamson County	0.10%	0.15%
798	Williamson County ESD #3	0.07%	0.07%
897	Williamson County ESD #5	0.06%	0.06%
1044	Williamson County Emergency Services District #7	0.08%	0.08%
361	Williamson County ESD #4	0.07%	0.07%
346	Wilson County	0.14%	0.26%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
479	Wilson County Appraisal District	0.09%	0.23%
1023	Wilson County Emergency Services District #1	0.05%	0.05%
1017	Wilson County Emergency Services District #3	0.05%	0.05%
1128	Wilson County Emergency Services District #4	0.06%	0.06%
347	Winkler County	0.33%	0.55%
533	Winkler County Appraisal District	0.11%	0.61%
389	Winkler County Hospital District	0.08%	0.08%
937	Wintergarden Groundwater Conservation District	0.32%	0.36%
348	Wise County	0.13%	0.19%
493	Wise County Appraisal District	0.13%	0.23%
349	Wood County	0.14%	0.26%
700	Wood County Appraisal District	0.17%	0.20%
1084	Woodbine Special Utility District	0.05%	0.05%
991	Wylie Northeast Special Utility District	0.10%	0.10%
350	Yoakum County	0.12%	0.23%
776	Yoakum County Appraisal District	0.06%	0.45%
1108	Young Central Appraisal District	0.08%	0.08%
351	Young County	0.15%	0.35%
352	Zapata County	0.11%	0.25%
649	Zapata County Appraisal District	0.15%	0.20%
935	Zapata Soil and Water Conservation District	0.03%	0.03%
353	Zavala County	0.13%	0.18%
566	Zavala County Appraisal District	0.12%	0.26%

Appendix D Summary of Plan Provisions

Membership	A member is an employee participating in TCDRS, or a former employee with an open TCDRS account.
Employee Deposit Rate	Employee Deposit Rate may be any integer percentage between 4% and 7%. This rate is set by the employer, and the selected percentage of each employee's paycheck is deposited into his or her TCDRS account, where it is credited 7% per year annually.
Employer Matching Rate	Each employer selects a matching rate on employee deposits. This rate must be at least a dollar-for-dollar match, up to a 250% match (\$2.50 for each \$1.00 in the employee's account).
Monetary Prior Service Percentage	Each employer may elect to credit an employee account for service worked prior to the employer's participation date with TCDRS.
Vesting	The amount of service an employee needs to earn a future benefit is called the vesting requirement. When an employee is vested, he or she has the right to a monthly benefit, which includes employer matching, at age 60 or older. Employers may choose 5-, 8-, or 10-year vesting.
Service Retirement Eligibility	Members may retire before age 60 if they meet one of the following requirements, selected by the employer: <ul style="list-style-type: none">▪ "Rule-of" eligibility: Under these rules, a vested member can retire if his or her age plus years of service time add up to at least 75 (Rule of 75) or 80 (Rule of 80).▪ 20-year or 30-year retirement at any age: Under these rules, a member may retire when he or she has at least 20 or 30 years of service time, regardless of age.
Service Retirement Benefit	<p>The service retirement benefit is calculated based on the employee account balance at retirement, plus any applicable employer matching. This total amount is then converted to an annuity at retirement based on the Annuity Purchase Rates.</p> <p>The standard form of payment is a straight life option, with a guaranteed return of the retiree's account balance at the time of retirement. Other payment options may be selected, and are calculated on an actuarially equivalent basis.</p> <p>Each employer has the option of allowing a partial lump-sum payment. This gives the retiring member the option of receiving a reduced monthly benefit plus a lump-sum payment not to exceed his or her account balance in the Employee Savings Fund (employee contributions with interest-only).</p>

Annuity Purchase Rates

The annuity purchase rates are used to convert the account balances, including matching, to a monthly benefit. For benefits based on member deposits made prior to Jan. 1, 2018 (including interest on those deposits, employer matching, and other employer credits), benefit credits are converted into monthly benefit payments using the UP-1984 Table with an age set back of five years for retirees and an age set back of 10 years for beneficiaries, and an interest rate of 7.0%.

For benefits based on member deposits made on Jan. 1, 2018, or later (including interest on those deposits, employer matching, and other employer credits), benefit credits are converted into monthly benefit payments using a custom generational mortality table (see below for details) and an interest rate of 7.0%. The rates in this mortality table vary based on the member's year of birth, so the conversion factors also vary by year of retirement.

Annuity Purchase Rates (2014 TCDRS Unisex Mortality Table)

Average of the male and female rates for service retirees for member mortality. 30%/70% male/female blend for beneficiary mortality.

Males –The RP-2000 Combined Mortality Table for males projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale thereafter, with a one-year set-forward.

Females –The RP-2000 Combined Mortality Table for females projected to 2014 with scale AA and then projected with 110% of the MP-2014 Ultimate scale thereafter, with no age adjustment.

Monthly benefits are calculated by dividing the total benefit credits by the associated annuity purchase rate. Sample annuity purchase rates for the single life form of payment are shown below.

**Table 1
 Sample Annuity Purchase Rates**

Sample Retirement Age	Annuity Purchase Rate for Single Life Benefit			
	Pre-2018 Deposits	Post-2017 Deposits 2020 Retirement Date	Post-2017 Deposits 2030 Retirement Date	Post-2017 Deposits 2040 Retirement Date
50	147.2259	155.2309	156.5194	157.7373
55	138.8321	147.2718	148.9675	150.5769
60	128.9240	137.1731	139.3300	141.3890
65	117.4861	125.0176	127.6430	130.1663
70	104.6995	110.8674	113.9168	116.8715
75	91.2252	94.7558	98.1199	101.4138

Group Term Life Coverage

Each employer may elect whether to provide group term life coverage. The employer may elect to provide no coverage; to provide coverage to current employees only, or to provide coverage to current employees and retirees.

Disability Retirement

A member who is vested and who is totally and permanently disabled is eligible for a disability retirement benefit. A member who is not vested is eligible for disability retirement benefits if the total and permanent disability was a result of an on-the-job injury.

Survivor Benefits

Benefits are payable to the beneficiaries or estate of a deceased member. The eligibility requirement for an employer-provided survivor benefit is four years of TCDRS service.

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
638	Acton Municipal Utility District	5.00%	200%	100%	10 Years	80	30 Years Svc	No	Employees and Retirees
1120	Agua Poquita Soil and Water Conservation District	4.00%	125%	25%	10 Years	80	30 Years Svc	No	Employees and Retirees
789	Agua Special Utility District	4.00%	200%	0%	5 Years	80	20 Years Svc	No	None
615	Alamo Area Council of Governments	6.00%	200%	100%	8 Years	80	30 Years Svc	Yes	None
916	Alliance Regional Water Authority	7.00%	200%	0%	5 Years	80	30 Years Svc	No	None
100	Anderson County	7.00%	200%	105%	8 Years	75	20 Years Svc	No	Employees Only
691	Anderson County Central Appraisal District	6.00%	150%	0%	10 Years	80	30 Years Svc	No	None
101	Andrews County	7.00%	200%	170%	8 Years	75	30 Years Svc	No	Employees Only
875	Andrews County Appraisal District	7.00%	200%	0%	8 Years	75	20 Years Svc	No	Employees Only
1137	Angelina & Neches River Authority	5.00%	125%	0%	5 Years	75	20 Years Svc	No	None
684	Angelina and Nacogdoches Counties WC&ID #1	6.00%	150%	10%	10 Years	80	30 Years Svc	No	None
102	Angelina County	7.00%	180%	135%	8 Years	75	30 Years Svc	Yes	None
502	Angelina County Appraisal District	7.00%	200%	150%	10 Years	75	30 Years Svc	No	Employees and Retirees
576	Angleton Drainage District	7.00%	125%	110%	8 Years	75	30 Years Svc	No	Employees Only
614	Aquilla Water Supply District - Hill County	6.00%	150%	115%	10 Years	75	30 Years Svc	No	Employees Only
103	Aransas County	7.00%	190%	120%	8 Years	75	30 Years Svc	No	None
459	Aransas County Appraisal District	7.00%	250%	150%	5 Years	75	20 Years Svc	No	None
668	Aransas County Navigation District	7.00%	200%	10%	10 Years	75	30 Years Svc	Yes	Employees Only
104	Archer County	7.00%	150%	115%	8 Years	75	30 Years Svc	No	None
503	Archer County Appraisal District	7.00%	175%	150%	10 Years	80	30 Years Svc	No	None
964	Ark-Tex Council of Governments	4.00%	200%	0%	8 Years	75	30 Years Svc	No	None
105	Armstrong County	7.00%	150%	110%	8 Years	80	30 Years Svc	No	Employees and Retirees
1011	Armstrong County Appraisal District	7.00%	150%	0%	8 Years	80	30 Years Svc	No	Employees Only
551	Atascosa County Appraisal District	7.00%	200%	140%	8 Years	75	20 Years Svc	No	Employees and Retirees
106	Atascosa County	7.00%	200%	135%	8 Years	75	30 Years Svc	No	None
950	Athens Municipal Water Authority	7.00%	100%	0%	8 Years	75	20 Years Svc	No	Employees Only
107	Austin County	7.00%	150%	125%	8 Years	75	30 Years Svc	No	Employees Only
461	Austin County Appraisal District	7.00%	225%	160%	8 Years	75	30 Years Svc	No	None
994	Austin County ECD	7.00%	200%	0%	5 Years	80	20 Years Svc	No	None
1065	Austin County Emergency Services District #2	4.00%	100%	0%	8 Years	75	20 Years Svc	No	Employees Only
597	Bacliff Municipal Utility District	7.00%	150%	100%	5 Years	75	20 Years Svc	No	Employees and Retirees
108	Bailey County	7.00%	125%	115%	8 Years	80	30 Years Svc	No	None
945	Ballinger Memorial Hospital District	7.00%	250%	0%	5 Years	75	30 Years Svc	No	None
109	Bandera County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees and Retirees
918	Bastrop Central Appraisal District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
110	Bastrop County	7.00%	200%	140%	8 Years	75	30 Years Svc	No	Employees and Retirees
812	Bastrop County Emergency Services District #1	7.00%	200%	0%	8 Years	75	30 Years Svc	No	None
915	Bastrop County Emergency Services District #2	7.00%	250%	0%	8 Years	75	30 Years Svc	No	None
398	Bastrop County Water Control and Improvement District 2	7.00%	200%	0%	5 Years	80	20 Years Svc	No	None
1058	Bastrop Travis Counties Emergency Services District #1	5.00%	100%	0%	10 Years	80	30 Years Svc	No	Employees Only
111	Baylor County	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees Only
685	Baylor County Appraisal District	7.00%	100%	10%	8 Years	75	30 Years Svc	No	Employees Only
613	Bayview Irrigation District #11	7.00%	100%	20%	10 Years	80	30 Years Svc	No	Employees Only
690	Bayview Municipal Utility District	4.00%	100%	0%	10 Years	80	30 Years Svc	No	None
112	Bee County	7.00%	175%	135%	8 Years	75	30 Years Svc	No	Employees and Retirees

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
1096	Bee County Appraisal District	7.00%	175%	0%	10 Years	80	20 Years Svc	No	Employees and Retirees
113	Bell County	7.00%	225%	165%	8 Years	75	30 Years Svc	No	None
506	Bell County Appraisal District	7.00%	200%	150%	8 Years	75	30 Years Svc	No	None
1142	Bell County Public Health District	7.00%	225%	0%	8 Years	75	30 Years Svc	No	Employees and Retirees
418	Bell County WC&ID #1	7.00%	200%	110%	8 Years	75	20 Years Svc	No	Employees Only
378	Bell County WC&ID 3	7.00%	110%	0%	5 Years	75	20 Years Svc	No	None
708	Benbrook Water Authority	7.00%	200%	0%	5 Years	80	20 Years Svc	Yes	Employees and Retirees
472	Bexar Appraisal District	7.00%	250%	150%	10 Years	75	30 Years Svc	Yes	None
114	Bexar County	7.00%	200%	155%	8 Years	75	20 Years Svc	Yes	None
1083	Bexar County Emergency Service District 5	7.00%	200%	0%	5 Years	75	20 Years Svc	No	None
861	Bexar County Emergency Service District No.2	7.00%	250%	0%	5 Years	75	20 Years Svc	No	Employees and Retirees
373	Bexar County Emergency Services District #10	7.00%	250%	0%	8 Years	80	20 Years Svc	No	Employees Only
1080	Bexar County Emergency Services District #12	7.00%	250%	100%	8 Years	75	20 Years Svc	No	None
1001	Bexar County Emergency Services District #6	4.00%	200%	0%	5 Years	75	20 Years Svc	No	None
828	Bexar County Emergency Services District No.7	7.00%	250%	175%	5 Years	75	20 Years Svc	No	Employees and Retirees
1103	Bexar County Emergency Services District No. 11	7.00%	250%	0%	5 Years	75	20 Years Svc	No	Employees Only
979	Bexar County Emergency Services District No.8	7.00%	250%	0%	5 Years	75	20 Years Svc	No	None
544	Bexar County WC&ID #10	7.00%	110%	70%	8 Years	80	30 Years Svc	No	Employees Only
716	Bexar Metro 9-1-1 Network District	7.00%	200%	100%	10 Years	80	30 Years Svc	No	None
737	Bexar-Medina-Atascosa WCID #1	7.00%	200%	0%	5 Years	80	30 Years Svc	No	None
616	Bistone Municipal WSD - Limestone County	7.00%	200%	25%	10 Years	80	30 Years Svc	No	Employees Only
115	Blanco County	7.00%	175%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
1016	Blanco County Emergency Services District No. 2	7.00%	200%	0%	10 Years	80	20 Years Svc	No	Employees Only
965	Bluebonnet Groundwater Conservation District	4.00%	100%	0%	10 Years	80	20 Years Svc	No	None
116	Borden County	7.00%	175%	105%	8 Years	75	30 Years Svc	No	None
525	Borden County Appraisal District	7.00%	175%	100%	10 Years	75	30 Years Svc	No	None
117	Bosque County	5.00%	200%	115%	8 Years	75	30 Years Svc	No	Employees Only
521	Bosque County Central Appraisal District	7.00%	250%	150%	8 Years	75	20 Years Svc	No	Employees and Retirees
118	Bowie County	7.00%	200%	165%	10 Years	75	30 Years Svc	No	Employees and Retirees
119	Brazoria County	7.00%	200%	130%	8 Years	75	30 Years Svc	No	None
508	Brazoria County Appraisal District	7.00%	200%	150%	10 Years	80	30 Years Svc	No	None
413	Brazoria County Cons. Recl. District #3	7.00%	250%	115%	8 Years	75	20 Years Svc	No	Employees Only
424	Brazoria County Drainage District #4	7.00%	250%	70%	8 Years	75	20 Years Svc	No	Employees and Retirees
681	Brazoria County Drainage District #5	7.00%	200%	10%	10 Years	80	30 Years Svc	Yes	None
1050	Brazoria County Emergency Services District No. 3	7.00%	200%	100%	5 Years	75	20 Years Svc	Yes	None
689	Brazos Central Appraisal District	7.00%	250%	0%	8 Years	75	20 Years Svc	Yes	None
120	Brazos County	7.00%	225%	120%	8 Years	75	30 Years Svc	No	None
600	Brazos County ECD	7.00%	200%	150%	8 Years	75	30 Years Svc	No	None
1144	Brazos County Emergency Services District #2	7.00%	200%	150%	5 Years	75	20 Years Svc	Yes	Employees and Retirees
849	Brazos Regional Public Utility Agency	6.00%	200%	0%	8 Years	80	30 Years Svc	No	None
744	Brazos River Authority	6.00%	200%	0%	8 Years	80	30 Years Svc	No	None
967	Brazos Transit District	7.00%	125%	100%	8 Years	75	30 Years Svc	No	None
806	Brazos Valley Council of Governments	5.00%	200%	0%	8 Years	80	30 Years Svc	No	None
809	Brazos Valley GCD	7.00%	235%	100%	8 Years	75	30 Years Svc	No	None
121	Brewster County	7.00%	185%	135%	8 Years	75	30 Years Svc	No	Employees Only

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
581	Brewster County Appraisal District	7.00%	185%	40%	8 Years	75	30 Years Svc	No	Employees Only
745	Bright Star-Salem Special Utility District	7.00%	150%	0%	5 Years	75	20 Years Svc	No	Employees and Retirees
122	Briscoe County	7.00%	150%	20%	8 Years	75	30 Years Svc	No	Employees and Retirees
1134	Briscoe County Appraisal District	7.00%	105%	5%	10 Years	80	30 Years Svc	No	Employees and Retirees
1052	Brookeland Fresh Water Supply District	7.00%	125%	0%	8 Years	75	20 Years Svc	No	None
876	Brookesmith Special Utility District	6.00%	100%	0%	8 Years	80	30 Years Svc	No	None
123	Brooks County	5.00%	150%	175%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
554	Brookshire - Katy Drainage District	7.00%	160%	110%	10 Years	80	30 Years Svc	No	None
522	Brookshire Municipal Water District	7.00%	150%	150%	10 Years	80	20 Years Svc	Yes	Employees and Retirees
124	Brown County	5.00%	200%	150%	8 Years	75	30 Years Svc	No	None
702	Brownsville Irrigation District	7.00%	100%	10%	8 Years	80	30 Years Svc	No	None
1055	Brush Country Groundwater Conservation District	4.00%	200%	10%	8 Years	80	30 Years Svc	No	Employees and Retirees
642	Brushy Creek MUD - Williamson County	6.00%	200%	150%	5 Years	80	20 Years Svc	No	None
125	Burleson County	7.00%	200%	100%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
978	Burleson County Appraisal District	7.00%	140%	0%	8 Years	75	30 Years Svc	No	None
609	Burnet Central Appraisal District	7.00%	200%	100%	10 Years	75	30 Years Svc	No	None
126	Burnet County	7.00%	200%	140%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
127	Caldwell County	5.00%	175%	125%	8 Years	75	30 Years Svc	No	None
718	Caldwell County Appraisal District	7.00%	175%	0%	8 Years	75	30 Years Svc	No	None
128	Calhoun County	7.00%	200%	95%	8 Years	75	30 Years Svc	No	Employees Only
709	Calhoun County Appraisal District	7.00%	200%	0%	10 Years	80	30 Years Svc	No	None
788	Calhoun County E911 ECD	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
129	Callahan County	6.00%	110%	65%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
542	Callahan County Appraisal District	7.00%	100%	105%	10 Years	75	30 Years Svc	Yes	None
130	Cameron County	7.00%	200%	160%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
618	Cameron County Appraisal District	7.00%	200%	125%	8 Years	75	30 Years Svc	No	None
692	Cameron County Drainage District #1	7.00%	100%	10%	8 Years	75	20 Years Svc	No	None
664	Cameron County Drainage District #3	7.00%	100%	0%	10 Years	80	30 Years Svc	Yes	None
686	Cameron County Drainage District #5	7.00%	150%	10%	10 Years	75	30 Years Svc	No	None
851	Cameron County ECD	7.00%	250%	0%	5 Years	75	30 Years Svc	Yes	None
462	Cameron County Irrigation District #2	7.00%	100%	25%	10 Years	80	30 Years Svc	Yes	None
590	Cameron County Irrigation District #6	7.00%	140%	10%	10 Years	80	20 Years Svc	No	None
900	Cameron County Regional Mobility Authority	7.00%	200%	0%	8 Years	75	20 Years Svc	Yes	Employees Only
670	Camp Central Appraisal District	7.00%	150%	0%	8 Years	75	30 Years Svc	Yes	Employees Only
131	Camp County	7.00%	175%	135%	8 Years	75	30 Years Svc	Yes	None
367	Caney Creek Municipal Utility District	7.00%	100%	0%	8 Years	75	20 Years Svc	No	None
379	Canyon Lake Community Library District	5.00%	100%	0%	10 Years	75	20 Years Svc	No	None
1021	Canyon Regional Water Authority	7.00%	250%	0%	8 Years	75	20 Years Svc	No	Employees and Retirees
132	Carson County	7.00%	200%	110%	8 Years	75	30 Years Svc	No	Employees Only
133	Cass County	7.00%	170%	150%	8 Years	75	30 Years Svc	No	Employees Only
610	Cass County Appraisal District	7.00%	150%	45%	8 Years	75	30 Years Svc	No	Employees Only
134	Castro County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	None
719	Central Appraisal District of Bandera County	7.00%	225%	40%	5 Years	75	30 Years Svc	Yes	None
635	Central Appraisal District of Johnson County	7.00%	200%	100%	8 Years	75	30 Years Svc	No	None
602	Central Appraisal District of Taylor County	7.00%	225%	100%	10 Years	80	30 Years Svc	No	Employees and Retirees

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
362	Central Texas Council of Governments	5.00%	250%	0%	10 Years	80	30 Years Svc	No	None
862	Central Texas Groundwater Conservation District	7.00%	200%	0%	10 Years	75	20 Years Svc	Yes	Employees and Retirees
712	Central Texas Regional Mobility Authority	7.00%	250%	175%	5 Years	75	30 Years Svc	No	Employees and Retirees
648	Central WC&ID - Angelina County	7.00%	100%	50%	8 Years	75	30 Years Svc	No	None
135	Chambers County	7.00%	250%	145%	8 Years	75	30 Years Svc	No	Employees Only
531	Chambers County Appraisal District	7.00%	250%	135%	8 Years	75	20 Years Svc	Yes	None
548	Chambers County Public Hospital District	5.00%	200%	150%	10 Years	75	30 Years Svc	No	None
1099	Chambers-Liberty Counties Navigation District	4.00%	100%	0%	8 Years	75	20 Years Svc	No	Employees and Retirees
136	Cherokee County	7.00%	200%	145%	8 Years	75	30 Years Svc	No	None
137	Childress County	5.00%	100%	100%	8 Years	80	20 Years Svc	No	None
511	Childress County Appraisal District	4.00%	140%	150%	10 Years	80	30 Years Svc	No	None
582	Childress County Hospital District	7.00%	125%	75%	8 Years	75	30 Years Svc	No	None
1098	Childress Housing Authority	6.00%	130%	0%	8 Years	75	20 Years Svc	No	Employees and Retirees
1114	Chillicothe Hospital District	5.00%	100%	0%	5 Years	75	20 Years Svc	No	Employees Only
138	Clay County	7.00%	150%	140%	10 Years	80	30 Years Svc	No	None
485	Clay County Appraisal District	7.00%	200%	150%	10 Years	80	30 Years Svc	No	Employees Only
703	Coastal Bend Groundwater Conservation District	7.00%	175%	100%	8 Years	75	30 Years Svc	Yes	None
722	Coastal Plains GCD	7.00%	200%	0%	10 Years	80	30 Years Svc	No	None
139	Cochran County	7.00%	200%	125%	8 Years	80	30 Years Svc	No	Employees and Retirees
477	Cochran County Appraisal District	7.00%	165%	115%	8 Years	80	30 Years Svc	No	Employees and Retirees
751	Coke County Appraisal District	7.00%	160%	0%	8 Years	80	30 Years Svc	No	None
140	Coke County	7.00%	160%	85%	8 Years	80	30 Years Svc	No	Employees Only
946	Coke County S&WCD #219	4.00%	100%	0%	10 Years	80	30 Years Svc	No	None
141	Coleman County	7.00%	125%	110%	8 Years	75	20 Years Svc	No	None
142	Collin County	7.00%	200%	175%	8 Years	75	30 Years Svc	Yes	None
457	Collin County Central Appraisal District	7.00%	250%	150%	8 Years	75	30 Years Svc	Yes	None
143	Collingsworth County	7.00%	200%	50%	8 Years	75	30 Years Svc	No	Employees Only
961	Collingsworth County Appraisal District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
144	Colorado County	7.00%	200%	125%	8 Years	75	20 Years Svc	No	None
623	Comal Appraisal District	7.00%	250%	175%	8 Years	75	20 Years Svc	Yes	None
145	Comal County	7.00%	200%	150%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
775	Comal County Emergency Services District #3	7.00%	225%	50%	10 Years	80	20 Years Svc	No	Employees and Retirees
996	Comanche Central Appraisal District	7.00%	135%	20%	8 Years	80	20 Years Svc	No	Employees and Retirees
146	Comanche County	5.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
762	Combined Consumers Special Utility District	7.00%	225%	0%	10 Years	80	30 Years Svc	Yes	Employees and Retirees
366	Concho County Appraisal District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	None
147	Concho County	7.00%	200%	135%	8 Years	75	30 Years Svc	No	None
636	Concho County Hospital District	5.00%	125%	50%	8 Years	75	30 Years Svc	No	Employees and Retirees
759	Concho Valley Council of Governments	7.00%	250%	100%	10 Years	80	30 Years Svc	No	None
148	Cooke County	7.00%	205%	120%	8 Years	75	30 Years Svc	No	None
487	Cooke County Appraisal District	7.00%	225%	160%	8 Years	75	30 Years Svc	No	None
1143	Corpus Christi Downtown Management District	6.00%	200%	0%	8 Years	80	30 Years Svc	No	None
149	Coryell County	7.00%	185%	135%	8 Years	75	30 Years Svc	No	Employees and Retirees
150	Cottle County	7.00%	100%	40%	8 Years	80	30 Years Svc	No	None
856	County Line Special Utility District	7.00%	175%	25%	5 Years	75	20 Years Svc	No	Employees and Retirees

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
727	Cow Creek Groundwater Conservation District	6.00%	150%	0%	10 Years	80	30 Years Svc	No	None
151	Crane County	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
392	Crane County Appraisal District	7.00%	200%	100%	10 Years	80	30 Years Svc	No	None
757	Crane County Hospital District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
152	Crockett County	7.00%	145%	160%	10 Years	80	30 Years Svc	No	None
907	Crockett County Appraisal District	7.00%	145%	0%	10 Years	80	30 Years Svc	No	None
409	Crockett County WC&ID #1	7.00%	125%	110%	10 Years	80	30 Years Svc	No	Employees and Retirees
153	Crosby County	7.00%	100%	115%	8 Years	80	30 Years Svc	No	Employees and Retirees
532	Crosby County Appraisal District	7.00%	200%	110%	10 Years	75	30 Years Svc	No	Employees and Retirees
603	Crosby Municipal Utility District	7.00%	175%	120%	10 Years	75	30 Years Svc	No	None
710	Cross Roads Special Utility District	5.00%	100%	25%	10 Years	80	30 Years Svc	No	Employees Only
902	Crystal Clear Special Utility District	7.00%	100%	0%	5 Years	80	20 Years Svc	No	None
154	Culberson County	7.00%	160%	120%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
1000	Cypress Springs Special Utility District	5.00%	250%	100%	10 Years	75	20 Years Svc	Yes	None
155	Dallam County	7.00%	250%	130%	8 Years	80	30 Years Svc	Yes	None
771	Dallam County Appraisal District	7.00%	160%	0%	10 Years	80	30 Years Svc	No	None
467	Dallas Central Appraisal District	7.00%	250%	175%	10 Years	80	20 Years Svc	No	None
156	Dallas County	7.00%	200%	150%	10 Years	80	30 Years Svc	No	None
430	Dallas County Park Cities MUD	7.00%	215%	110%	10 Years	80	30 Years Svc	No	None
157	Dawson County	7.00%	150%	110%	8 Years	80	30 Years Svc	Yes	Employees and Retirees
463	Dawson County Central Appraisal District	7.00%	200%	150%	8 Years	75	30 Years Svc	Yes	None
158	Deaf Smith County	7.00%	175%	140%	8 Years	75	30 Years Svc	No	Employees Only
578	Deaf Smith County Hospital District	5.00%	120%	55%	8 Years	75	20 Years Svc	Yes	None
363	Deep East Texas Council of Governments	7.00%	150%	0%	10 Years	80	30 Years Svc	No	None
159	Delta County	7.00%	200%	110%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
855	Delta County Appraisal District	7.00%	125%	0%	8 Years	75	30 Years Svc	No	None
734	Delta County Municipal Utility District	7.00%	100%	0%	8 Years	80	30 Years Svc	No	None
732	Delta Lake Irrigation District	5.00%	125%	10%	10 Years	80	30 Years Svc	Yes	None
583	Denco Area 9-1-1 District - Denton County	7.00%	200%	105%	8 Years	75	20 Years Svc	No	Employees Only
482	Denton Central Appraisal District	7.00%	250%	175%	8 Years	75	20 Years Svc	No	Employees Only
160	Denton County	7.00%	225%	160%	8 Years	75	20 Years Svc	No	Employees Only
1136	Denton County Emergency Services District #1	7.00%	225%	0%	8 Years	75	20 Years Svc	No	Employees and Retirees
783	Denton County Transportation Authority	5.00%	200%	0%	5 Years	75	30 Years Svc	No	None
161	DeWitt County	7.00%	125%	80%	8 Years	75	30 Years Svc	No	Employees and Retirees
466	DeWitt County Appraisal District	7.00%	180%	130%	10 Years	80	30 Years Svc	No	None
162	Dickens County	7.00%	250%	110%	8 Years	75	30 Years Svc	No	Employees and Retirees
764	Dickens County Appraisal District	7.00%	150%	0%	8 Years	75	30 Years Svc	No	Employees Only
163	Dimmit County	7.00%	250%	65%	8 Years	75	30 Years Svc	No	None
164	Donley County	7.00%	100%	110%	10 Years	80	30 Years Svc	No	None
165	Duval County	7.00%	125%	95%	8 Years	80	30 Years Svc	No	None
929	Duval County Appraisal District	7.00%	200%	0%	10 Years	75	30 Years Svc	No	Employees Only
880	Duval County Groundwater Conservation District	7.00%	250%	0%	10 Years	80	30 Years Svc	No	None
1062	East Central Special Utility District	7.00%	250%	0%	10 Years	80	30 Years Svc	No	None
879	East Fork Special Utility District	7.00%	200%	50%	10 Years	75	30 Years Svc	No	None
376	East Harris County ESJPB	7.00%	200%	100%	5 Years	80	20 Years Svc	No	None

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
825	East Medina County Special Utility District	5.00%	200%	0%	10 Years	80	30 Years Svc	No	Employees and Retirees
1102	East Texas Council of Governments	7.00%	185%	0%	8 Years	75	20 Years Svc	No	None
1079	East Texas Municipal Utility District of Smith County	7.00%	100%	75%	10 Years	75	30 Years Svc	No	Employees and Retirees
166	Eastland County	7.00%	200%	150%	8 Years	75	20 Years Svc	No	Employees and Retirees
593	Eastland County Appraisal District	7.00%	175%	90%	10 Years	75	30 Years Svc	Yes	Employees and Retirees
167	Ector County	7.00%	250%	210%	8 Years	75	30 Years Svc	No	None
939	Ector County Appraisal District	7.00%	250%	0%	5 Years	75	30 Years Svc	No	None
580	Ector County Hospital District	6.00%	145%	0%	8 Years	75	30 Years Svc	No	Employees Only
448	Edwards Aquifer Authority - Bexar County	7.00%	180%	140%	8 Years	75	20 Years Svc	Yes	None
628	Edwards Central Appraisal District	7.00%	200%	100%	8 Years	80	30 Years Svc	No	None
168	Edwards County	7.00%	200%	35%	8 Years	75	30 Years Svc	No	None
819	El Paso Central Appraisal District	7.00%	250%	0%	10 Years	80	30 Years Svc	No	None
170	El Paso County	7.00%	250%	175%	8 Years	75	20 Years Svc	No	None
567	El Paso County 9-1-1 District	7.00%	250%	150%	5 Years	75	20 Years Svc	Yes	Employees Only
1013	El Paso County Emergency Services District #1	7.00%	250%	0%	5 Years	75	20 Years Svc	No	None
936	El Paso County Emergency Services District #2	7.00%	250%	0%	8 Years	75	20 Years Svc	No	None
541	El Paso County Hospital District	5.00%	200%	140%	8 Years	75	30 Years Svc	No	None
1004	El Paso County Water Improvement District No. 1	4.00%	150%	0%	8 Years	75	20 Years Svc	No	None
963	El Paso Mental Health and Mental Retardation	5.00%	160%	0%	8 Years	75	30 Years Svc	No	None
395	Electra Housing Authority	7.00%	200%	100%	5 Years	75	20 Years Svc	No	None
976	Ellis Appraisal District	7.00%	250%	100%	5 Years	80	30 Years Svc	No	Employees Only
169	Ellis County	7.00%	200%	150%	8 Years	75	20 Years Svc	Yes	Employees Only
1005	Denton County Fresh Water Supply District #10	7.00%	200%	0%	5 Years	80	20 Years Svc	No	Employees Only
859	Emerald Bay Municipal Utility District	4.00%	100%	0%	10 Years	80	30 Years Svc	No	Employees Only
624	ECD of Ector County	7.00%	225%	160%	8 Years	75	30 Years Svc	No	None
171	Erath County	7.00%	200%	140%	8 Years	75	20 Years Svc	No	Employees Only
850	Erath County Appraisal District	7.00%	250%	35%	10 Years	80	30 Years Svc	No	None
172	Falls County	7.00%	175%	135%	8 Years	75	30 Years Svc	No	Employees Only
563	Falls County Appraisal District	7.00%	200%	85%	5 Years	80	30 Years Svc	No	Employees Only
644	Fannin Central Appraisal District	7.00%	250%	20%	8 Years	75	30 Years Svc	No	Employees and Retirees
173	Fannin County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees Only
174	Fayette County	7.00%	175%	120%	8 Years	75	30 Years Svc	No	None
951	Fern Bluff Municipal Utility District	7.00%	200%	0%	5 Years	80	30 Years Svc	No	None
175	Fisher County	7.00%	150%	100%	8 Years	75	30 Years Svc	No	Employees and Retirees
914	Fisher County Appraisal District	6.00%	145%	25%	10 Years	80	30 Years Svc	No	None
432	Fisher County Hospital District	4.00%	100%	155%	10 Years	80	30 Years Svc	No	None
176	Floyd County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees Only
360	Foard County	4.00%	250%	100%	8 Years	75	30 Years Svc	No	None
1090	Foard County Appraisal District	4.00%	250%	100%	8 Years	75	30 Years Svc	No	Employees Only
474	Fort Bend Central Appraisal District	7.00%	250%	150%	8 Years	75	20 Years Svc	No	Employees and Retirees
178	Fort Bend County	7.00%	200%	165%	8 Years	75	30 Years Svc	No	None
390	Fort Bend County Emergency Services District #4	7.00%	200%	150%	8 Years	75	20 Years Svc	No	None
1063	Fort Bend County Emergency Services District #7	5.00%	250%	0%	8 Years	80	20 Years Svc	No	Employees Only
974	Fort Bend County Emergency Services District 2	7.00%	200%	0%	10 Years	75	20 Years Svc	No	Employees Only
782	Fort Bend County WC&ID #2	7.00%	200%	0%	8 Years	80	30 Years Svc	No	Employees and Retirees

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
932	Fort Clark Municipal Utility District	7.00%	100%	0%	10 Years	80	30 Years Svc	No	None
860	Fort Griffin Special Utility District	4.00%	100%	0%	10 Years	80	30 Years Svc	No	None
769	Four Way Special Utility District	5.00%	150%	100%	10 Years	80	30 Years Svc	No	Employees Only
179	Franklin County	7.00%	200%	145%	8 Years	75	30 Years Svc	No	Employees and Retirees
1038	Freer Water Control & Improvement District	4.00%	100%	100%	10 Years	80	30 Years Svc	No	Employees Only
180	Freestone County	7.00%	150%	135%	8 Years	75	30 Years Svc	No	Employees and Retirees
693	Freestone County Appraisal District	7.00%	250%	10%	10 Years	75	20 Years Svc	No	None
181	Frio County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees and Retirees
509	Frio County Appraisal District	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees Only
1126	Frognot Special Utility District	6.00%	100%	75%	8 Years	80	20 Years Svc	No	Employees and Retirees
182	Gaines County	7.00%	165%	125%	8 Years	80	30 Years Svc	No	None
761	Gaines County Appraisal District	7.00%	150%	0%	8 Years	80	30 Years Svc	No	None
546	Galveston Central Appraisal District	7.00%	250%	175%	8 Years	75	30 Years Svc	No	Employees Only
183	Galveston County	7.00%	200%	160%	8 Years	75	30 Years Svc	No	None
547	Galveston County Consolidated Drainage District	7.00%	200%	120%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
464	Galveston County Drainage District #1	7.00%	200%	150%	8 Years	75	30 Years Svc	Yes	None
433	Galveston County Drainage District #2	7.00%	250%	135%	8 Years	75	20 Years Svc	Yes	None
589	Galveston County ECD	7.00%	200%	135%	8 Years	75	20 Years Svc	Yes	None
821	Galveston County Fresh Water Supp. District #6	5.00%	100%	50%	5 Years	80	30 Years Svc	No	Employees Only
752	Galveston County Health District	7.00%	100%	0%	8 Years	75	30 Years Svc	No	None
1020	Galveston County Water Control & Improvement District No. 8	7.00%	225%	0%	8 Years	75	20 Years Svc	No	Employees Only
407	Galveston County WC&ID #1	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees and Retirees
473	Garza Central Appraisal District	7.00%	160%	130%	10 Years	80	30 Years Svc	No	None
184	Garza County	7.00%	160%	125%	8 Years	75	30 Years Svc	No	Employees Only
908	Garza County Health Care District	7.00%	160%	100%	10 Years	80	30 Years Svc	No	None
885	Gillespie Central Appraisal District	7.00%	215%	0%	8 Years	75	20 Years Svc	No	None
185	Gillespie County	7.00%	235%	115%	8 Years	75	30 Years Svc	Yes	None
955	Gillespie County S&WCD	7.00%	100%	0%	10 Years	80	30 Years Svc	No	None
186	Glasscock County	7.00%	250%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
942	Glasscock County Appraisal District	7.00%	200%	0%	10 Years	80	30 Years Svc	No	None
187	Goliad County	7.00%	150%	120%	8 Years	75	30 Years Svc	No	Employees Only
498	Gonzales County Appraisal District	7.00%	225%	135%	10 Years	75	30 Years Svc	No	None
188	Gonzales County	7.00%	250%	110%	8 Years	75	20 Years Svc	No	None
1067	Gonzales County Emergency Services District #1	4.00%	125%	0%	10 Years	80	30 Years Svc	No	None
886	Graham Regional Medical Center	4.00%	100%	0%	5 Years	75	20 Years Svc	No	None
189	Gray County	7.00%	195%	125%	8 Years	75	30 Years Svc	No	Employees Only
518	Gray County Appraisal District	7.00%	225%	150%	8 Years	75	20 Years Svc	Yes	None
475	Grayson Central Appraisal District	7.00%	250%	150%	8 Years	75	20 Years Svc	No	Employees and Retirees
190	Grayson County	4.00%	225%	160%	8 Years	75	30 Years Svc	No	Employees Only
528	Greater Harris County 9-1-1 Emergency Network	7.00%	250%	115%	8 Years	75	20 Years Svc	No	Employees and Retirees
429	Greenbelt M&IWA - Donley County	7.00%	150%	125%	10 Years	80	20 Years Svc	No	None
191	Gregg County	7.00%	200%	135%	8 Years	75	30 Years Svc	Yes	None
192	Grimes County	7.00%	190%	105%	8 Years	75	20 Years Svc	No	Employees and Retirees
483	Grimes County Appraisal District	7.00%	200%	150%	10 Years	75	30 Years Svc	No	None
587	Guadalupe Appraisal District	7.00%	200%	120%	8 Years	75	20 Years Svc	Yes	None

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
193	Guadalupe County	7.00%	200%	150%	8 Years	75	20 Years Svc	Yes	None
380	Guadalupe County GWCD	5.00%	200%	0%	10 Years	80	30 Years Svc	No	None
388	Guadalupe-Blanco River Authority	7.00%	200%	0%	8 Years	80	30 Years Svc	No	None
1110	Gulf Coast Protection District	7.00%	200%	100%	5 Years	80	20 Years Svc	No	Employees Only
526	Gulf Coast Water Authority - Galveston County	7.00%	150%	150%	5 Years	75	30 Years Svc	No	Employees and Retirees
194	Hale County	7.00%	200%	130%	8 Years	75	30 Years Svc	No	Employees Only
355	Hale County Appraisal District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
195	Hall County	7.00%	150%	125%	8 Years	75	30 Years Svc	No	None
787	Hall County Appraisal District	5.00%	100%	0%	10 Years	80	30 Years Svc	No	None
196	Hamilton County	6.00%	150%	110%	8 Years	75	20 Years Svc	No	Employees Only
1071	Hamilton County Appraisal District	7.00%	175%	0%	8 Years	75	30 Years Svc	No	Employees and Retirees
197	Hansford County	7.00%	170%	105%	8 Years	75	30 Years Svc	No	None
585	Hansford County Hospital District	4.00%	175%	80%	5 Years	75	30 Years Svc	No	None
198	Hardeman County	7.00%	140%	80%	8 Years	75	30 Years Svc	No	None
199	Hardin County	7.00%	200%	155%	8 Years	75	30 Years Svc	No	Employees Only
527	Hardin County Appraisal District	7.00%	225%	130%	8 Years	75	30 Years Svc	No	Employees Only
887	Hardin County Emergency Services District # 2	5.00%	200%	0%	10 Years	75	20 Years Svc	No	None
571	Harlingen Irrigation District Cameron County #1	5.00%	145%	25%	10 Years	80	30 Years Svc	Yes	None
598	Harris County Appraisal District	7.00%	250%	110%	8 Years	75	30 Years Svc	No	Employees and Retirees
200	Harris County	7.00%	225%	160%	8 Years	75	30 Years Svc	No	None
1146	Harris County Emergency Services District #21	7.00%	200%	0%	5 Years	75	20 Years Svc	No	Employees and Retirees
382	Harris County Emergency Services District #24	7.00%	250%	0%	5 Years	75	20 Years Svc	No	Employees and Retirees
888	Harris County Emergency Services District #29	7.00%	200%	10%	5 Years	75	20 Years Svc	Yes	Employees and Retirees
1147	Harris County Emergency Services District #3	7.00%	200%	0%	5 Years	75	20 Years Svc	No	Employees and Retirees
944	Harris County Emergency Services District #48	7.00%	200%	0%	5 Years	75	20 Years Svc	No	None
835	Harris County Emergency Services District #50	7.00%	200%	150%	5 Years	80	20 Years Svc	Yes	None
1064	Harris County Emergency Services District #7	7.00%	250%	0%	5 Years	75	20 Years Svc	No	Employees Only
374	Harris County Emergency Services District 10	7.00%	250%	150%	5 Years	75	20 Years Svc	No	None
985	Harris County Emergency Services District #12	7.00%	250%	175%	5 Years	80	20 Years Svc	Yes	Employees Only
975	Harris County Emergency Services District 17	7.00%	200%	100%	10 Years	75	20 Years Svc	No	None
988	Harris County Emergency Services District #9	7.00%	200%	0%	5 Years	75	20 Years Svc	Yes	None
1119	Harris County Emergency Services District No 6	7.00%	200%	0%	5 Years	75	20 Years Svc	No	Employees Only
1095	Harris County Emergency Services District No. 11	7.00%	200%	0%	5 Years	75	20 Years Svc	No	None
842	Harris County ESD No. 13	7.00%	200%	0%	5 Years	75	20 Years Svc	No	None
1127	Harris County Emergency Services District No. 16	5.00%	200%	0%	5 Years	75	20 Years Svc	No	Employees Only
1057	Harris County Emergency Services District No. 4	7.00%	200%	0%	8 Years	75	20 Years Svc	No	Employees and Retirees
948	Harris County ESD No. 46	7.00%	250%	0%	8 Years	75	20 Years Svc	No	Employees Only
1116	Harris County Emergency Services District No. 8	7.00%	200%	0%	8 Years	75	20 Years Svc	No	None
1101	Harris County Fresh Water Supply District 6	7.00%	100%	50%	10 Years	80	20 Years Svc	Yes	Employees and Retirees
364	Harris County Fresh Water Supply District 61	6.00%	200%	0%	8 Years	75	20 Years Svc	No	None
1139	Harris County Fresh Water Supply District No. 51	7.00%	100%	0%	5 Years	75	20 Years Svc	Yes	None
797	Harris County Housing Authority	7.00%	225%	160%	5 Years	75	30 Years Svc	No	Employees Only
903	Harris County Sports & Convention Corporation	7.00%	225%	0%	8 Years	75	30 Years Svc	No	Employees Only
569	Harris County WC&ID #1	7.00%	200%	35%	8 Years	75	30 Years Svc	Yes	Employees Only
877	Harris County WC&ID #36	7.00%	225%	60%	8 Years	75	30 Years Svc	No	None

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
625	Harris County WC&ID #50	5.00%	125%	15%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
1105	Harris Fort Bend Emergency Services District #100	7.00%	200%	0%	8 Years	75	20 Years Svc	No	Employees Only
201	Harrison County	7.00%	180%	135%	8 Years	75	30 Years Svc	No	Employees and Retirees
202	Hartley County	7.00%	225%	135%	8 Years	75	30 Years Svc	Yes	Employees Only
520	Hartley County Appraisal District	7.00%	180%	150%	10 Years	80	30 Years Svc	No	None
203	Haskell County	7.00%	125%	110%	8 Years	75	30 Years Svc	No	None
552	Haskell Memorial Hospital District	5.00%	150%	25%	10 Years	80	30 Years Svc	No	None
204	Hays County	7.00%	225%	175%	8 Years	75	30 Years Svc	No	None
1051	Hays County Emergency Services District #4	7.00%	250%	0%	8 Years	75	20 Years Svc	No	Employees Only
878	Hays County Emergency Services District #5	7.00%	250%	100%	10 Years	80	20 Years Svc	No	Employees Only
799	Hays County Emergency Services District #6	7.00%	250%	0%	10 Years	80	20 Years Svc	Yes	None
826	Hays County Emergency Services District #8	7.00%	250%	100%	8 Years	75	20 Years Svc	Yes	None
1132	Hays County Emergency Services District No. 3	7.00%	200%	75%	8 Years	75	20 Years Svc	No	None
943	Heart of Texas Council of Governments	4.00%	250%	0%	10 Years	80	30 Years Svc	No	None
205	Hemphill County	7.00%	175%	135%	8 Years	80	30 Years Svc	Yes	Employees Only
640	Hemphill County Appraisal District	7.00%	200%	100%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
529	Hemphill County Hospital District	7.00%	230%	130%	10 Years	80	30 Years Svc	No	Employees Only
839	Hemphill County UWCD	4.00%	125%	0%	10 Years	80	30 Years Svc	No	None
206	Henderson County	7.00%	225%	155%	8 Years	75	20 Years Svc	No	Employees Only
746	Henderson County 9-1-1 Comm. District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	None
704	Henderson County Appraisal District	7.00%	225%	25%	10 Years	80	20 Years Svc	No	None
1073	Hickory Creek Special Utility District	5.00%	100%	0%	5 Years	75	20 Years Svc	No	Employees Only
414	Hidalgo and Cameron Counties Irr. District #9	7.00%	150%	50%	10 Years	80	30 Years Svc	No	None
207	Hidalgo County	7.00%	200%	160%	8 Years	75	20 Years Svc	Yes	None
516	Hidalgo County Appraisal District	7.00%	200%	150%	10 Years	75	20 Years Svc	Yes	None
401	Hidalgo County Drainage District #1	7.00%	250%	110%	10 Years	80	20 Years Svc	Yes	None
713	Hidalgo County Irrigation District #1	5.00%	150%	10%	10 Years	80	30 Years Svc	Yes	None
438	Hidalgo County Irrigation District #2	7.00%	150%	110%	10 Years	80	30 Years Svc	No	None
486	Hidalgo County Irrigation District #6	7.00%	150%	40%	10 Years	80	30 Years Svc	Yes	None
992	Hidalgo Municipal Utility District #1	4.00%	115%	0%	10 Years	80	30 Years Svc	No	None
674	High Plains Underground WCD # 1	7.00%	125%	0%	8 Years	80	30 Years Svc	Yes	None
1019	High Point Special Utility District	7.00%	200%	100%	10 Years	80	30 Years Svc	No	Employees Only
208	Hill County	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
209	Hockley County	7.00%	180%	135%	8 Years	80	30 Years Svc	No	Employees Only
728	Hockley County Appraisal District	7.00%	185%	40%	10 Years	80	30 Years Svc	No	None
971	Hood County Appraisal District	7.00%	200%	90%	10 Years	80	30 Years Svc	No	None
210	Hood County	7.00%	250%	125%	5 Years	75	20 Years Svc	No	Employees Only
211	Hopkins County	7.00%	225%	160%	8 Years	75	30 Years Svc	No	None
661	Hopkins County Appraisal District	7.00%	150%	0%	8 Years	75	30 Years Svc	No	Employees Only
1029	Housing Authority of Starr County	5.00%	150%	0%	10 Years	75	20 Years Svc	No	None
909	Housing Authority of the City of Edinburg Texas	6.00%	250%	0%	5 Years	75	20 Years Svc	No	Employees and Retirees
1036	Housing Authority of the City of Kirbyville	6.00%	225%	0%	10 Years	80	30 Years Svc	No	None
1003	Housing Authority of the City of Knox City	7.00%	225%	60%	10 Years	80	30 Years Svc	No	Employees Only
917	Housing Authority of the City of Mercedes Texas	7.00%	200%	10%	5 Years	75	20 Years Svc	No	Employees and Retirees
1082	Housing Authority of the City of Mission	6.00%	100%	0%	5 Years	75	20 Years Svc	No	None

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
1002	Housing Authority of the City of Munday	7.00%	175%	20%	10 Years	80	30 Years Svc	No	None
1010	Housing Authority of Travis County	4.00%	250%	0%	5 Years	75	20 Years Svc	No	None
212	Houston County	7.00%	150%	115%	8 Years	75	30 Years Svc	No	None
694	Houston County Appraisal District	7.00%	150%	20%	10 Years	80	30 Years Svc	No	None
1086	Howard County Appraisal District	7.00%	175%	0%	8 Years	75	30 Years Svc	No	Employees Only
213	Howard County	7.00%	200%	135%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
214	Hudspeth County	7.00%	175%	135%	10 Years	75	30 Years Svc	No	None
215	Hunt County	7.00%	200%	155%	8 Years	75	30 Years Svc	No	None
749	Hunt County Appraisal District	7.00%	250%	0%	8 Years	75	30 Years Svc	No	None
1043	Hurst Creek Municipal Utility District	6.00%	140%	25%	8 Years	80	20 Years Svc	No	None
216	Hutchinson County	7.00%	190%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
778	Hutchinson County Appraisal District	7.00%	140%	0%	8 Years	75	30 Years Svc	No	None
711	Iraan General Hospital District	7.00%	180%	0%	10 Years	75	30 Years Svc	No	None
217	Irion County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	None
779	Irion County Appraisal District	4.00%	200%	0%	8 Years	75	30 Years Svc	No	None
218	Jack County	7.00%	160%	100%	8 Years	75	30 Years Svc	No	None
592	Jack County Appraisal District	7.00%	100%	100%	10 Years	80	30 Years Svc	No	None
219	Jackson County	7.00%	175%	125%	8 Years	75	30 Years Svc	No	None
770	Jackson County Appraisal District	7.00%	150%	0%	10 Years	75	30 Years Svc	No	Employees Only
441	Jackson County County-Wide Drainage District	7.00%	250%	135%	10 Years	80	30 Years Svc	No	None
972	Jackson County ESD No. 3	7.00%	225%	0%	5 Years	75	20 Years Svc	Yes	Employees and Retirees
220	Jasper County	7.00%	225%	160%	8 Years	75	30 Years Svc	No	Employees and Retirees
393	Jasper County Appraisal District	7.00%	250%	0%	10 Years	80	30 Years Svc	No	Employees Only
657	Jasper County WC&ID #1	7.00%	250%	10%	10 Years	80	30 Years Svc	No	None
221	Jeff Davis County	7.00%	150%	115%	10 Years	75	30 Years Svc	No	None
810	Jefferson County Appraisal District	7.00%	250%	0%	10 Years	80	30 Years Svc	No	None
222	Jefferson County	7.00%	200%	135%	8 Years	75	30 Years Svc	No	None
404	Jefferson County Drainage District #3	7.00%	200%	60%	10 Years	80	30 Years Svc	Yes	None
408	Jefferson County Drainage District #6	7.00%	225%	160%	8 Years	75	30 Years Svc	No	Employees and Retirees
405	Jefferson County Drainage District #7	7.00%	225%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
451	Jefferson County WC&ID #10	7.00%	175%	135%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
223	Jim Hogg County	5.00%	125%	105%	8 Years	80	20 Years Svc	No	Employees and Retirees
680	Jim Hogg County Appraisal District	7.00%	200%	10%	10 Years	80	30 Years Svc	No	None
641	Jim Hogg County WC&ID #2	6.00%	125%	20%	10 Years	80	30 Years Svc	No	None
224	Jim Wells County	6.00%	250%	150%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
225	Johnson County	7.00%	200%	155%	8 Years	75	20 Years Svc	No	None
818	Johnson County Emergency Services District #1	6.00%	200%	0%	10 Years	75	30 Years Svc	No	None
741	Jonah Water Special Utility District	7.00%	250%	0%	10 Years	75	20 Years Svc	Yes	Employees Only
226	Jones County	7.00%	225%	135%	8 Years	75	30 Years Svc	No	None
496	Jones County Appraisal District	7.00%	130%	145%	8 Years	75	30 Years Svc	No	Employees and Retirees
227	Karnes County	7.00%	200%	125%	8 Years	75	30 Years Svc	Yes	None
524	Karnes County Appraisal District	6.00%	200%	110%	10 Years	80	30 Years Svc	No	None
455	Karnes County Hospital District	6.00%	200%	150%	10 Years	80	30 Years Svc	No	None
228	Kaufman County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees and Retirees
662	Kaufman County Appraisal District	7.00%	200%	40%	10 Years	75	30 Years Svc	Yes	Employees and Retirees

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
671	Kendall Appraisal District	7.00%	215%	10%	5 Years	75	30 Years Svc	Yes	Employees Only
229	Kendall County	7.00%	175%	125%	5 Years	75	30 Years Svc	Yes	None
619	Kendall County WC&ID #1	7.00%	150%	85%	10 Years	80	30 Years Svc	No	None
230	Kenedy County	7.00%	250%	15%	8 Years	75	20 Years Svc	No	Employees and Retirees
854	Kenedy County Central Appraisal District	7.00%	250%	0%	5 Years	75	30 Years Svc	Yes	Employees Only
906	Kenedy County Fire & ESD No. 1	7.00%	125%	0%	10 Years	80	30 Years Svc	No	None
231	Kent County	7.00%	200%	110%	8 Years	75	30 Years Svc	No	Employees and Retirees
594	Kent County Tax Appraisal District	7.00%	200%	135%	10 Years	80	30 Years Svc	No	None
232	Kerr County	7.00%	230%	145%	8 Years	75	30 Years Svc	Yes	Employees Only
956	Kerr County Soil and Water Conservation District	7.00%	100%	0%	10 Years	80	30 Years Svc	No	None
653	Kerr Emergency 9-1-1 Network	7.00%	200%	100%	8 Years	75	30 Years Svc	No	Employees Only
1100	Kimble Central Appraisal District	5.00%	215%	0%	5 Years	80	30 Years Svc	No	Employees and Retirees
233	Kimble County	7.00%	175%	105%	8 Years	75	20 Years Svc	Yes	Employees Only
234	King County	7.00%	225%	130%	8 Years	75	30 Years Svc	No	Employees Only
755	King County Appraisal District	7.00%	225%	100%	8 Years	75	30 Years Svc	No	Employees Only
235	Kinney County	7.00%	200%	150%	8 Years	75	20 Years Svc	No	None
579	Kinney County Appraisal District	7.00%	100%	100%	10 Years	75	30 Years Svc	Yes	None
236	Kleberg County	7.00%	200%	180%	8 Years	75	20 Years Svc	Yes	None
237	Knox County	7.00%	150%	50%	8 Years	75	30 Years Svc	No	None
241	La Salle County	7.00%	250%	165%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
540	Laguna Madre Water District - Cameron County	7.00%	200%	40%	8 Years	75	20 Years Svc	Yes	None
867	Lake Cities Municipal Utility Authority	7.00%	200%	0%	5 Years	80	30 Years Svc	Yes	None
1074	Lake Fork Special Utility District	6.00%	100%	0%	8 Years	80	30 Years Svc	No	Employees and Retirees
874	Lake Kiowa Special Utility District	7.00%	200%	125%	8 Years	80	30 Years Svc	No	None
514	Lakeway MUD - Travis County	7.00%	175%	115%	8 Years	80	30 Years Svc	Yes	Employees Only
238	Lamar County	7.00%	220%	160%	8 Years	75	20 Years Svc	No	None
808	Lamar County Appraisal District	7.00%	165%	0%	8 Years	80	30 Years Svc	No	None
239	Lamb County	7.00%	200%	140%	8 Years	75	30 Years Svc	No	None
650	Lampasas Central Appraisal District	7.00%	200%	10%	10 Years	80	30 Years Svc	Yes	Employees and Retirees
240	Lampasas County	7.00%	225%	150%	8 Years	75	20 Years Svc	Yes	None
731	LaSalle County Appraisal District	7.00%	250%	0%	10 Years	75	30 Years Svc	No	Employees and Retirees
439	Lavaca - Navidad River Auth. - Jackson County	7.00%	200%	165%	10 Years	80	30 Years Svc	No	Employees Only
242	Lavaca County	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
977	Lee Central Appraisal District	6.00%	180%	0%	5 Years	75	30 Years Svc	No	None
243	Lee County	5.00%	200%	135%	8 Years	75	30 Years Svc	No	None
244	Leon County	7.00%	165%	105%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
468	Leon County Central Appraisal District	7.00%	200%	100%	10 Years	75	30 Years Svc	Yes	None
245	Liberty County	7.00%	250%	175%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
481	Liberty County Central Appraisal District	7.00%	250%	160%	8 Years	75	30 Years Svc	No	Employees and Retirees
246	Limestone County	7.00%	150%	125%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
695	Limestone County Appraisal District	7.00%	250%	5%	10 Years	75	30 Years Svc	Yes	None
247	Lipscomb County	7.00%	175%	115%	8 Years	75	30 Years Svc	Yes	Employees Only
248	Live Oak County	7.00%	250%	135%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
591	Live Oak County Appraisal District	7.00%	200%	125%	10 Years	80	20 Years Svc	No	None
780	Llano Central Appraisal District	7.00%	175%	10%	5 Years	75	20 Years Svc	No	None

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
249	Llano County	7.00%	160%	85%	8 Years	75	20 Years Svc	No	Employees Only
250	Loving County	7.00%	250%	125%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
513	Loving County Appraisal District	7.00%	250%	110%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
756	Lower Trinity Groundwater Conservation District	7.00%	250%	0%	5 Years	80	30 Years Svc	No	Employees Only
714	Lower Valley Water District	6.00%	250%	0%	10 Years	75	30 Years Svc	No	None
499	Lubbock Central Appraisal District	7.00%	200%	150%	10 Years	75	20 Years Svc	Yes	None
251	Lubbock County	7.00%	200%	165%	8 Years	75	20 Years Svc	No	None
425	Lubbock County WC&ID #1	7.00%	200%	125%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
558	Lubbock Emergency Communication District	7.00%	200%	150%	10 Years	75	30 Years Svc	No	Employees and Retirees
647	Lubbock Reese Redevelopment Authority	5.00%	100%	0%	5 Years	75	30 Years Svc	No	Employees Only
639	Lumberton Municipal Utility District	7.00%	200%	0%	8 Years	80	30 Years Svc	No	Employees Only
252	Lynn County	7.00%	150%	100%	8 Years	75	30 Years Svc	Yes	None
497	Lynn County Appraisal District	5.00%	125%	110%	8 Years	80	30 Years Svc	No	Employees Only
442	Lynn County Hospital District	6.00%	175%	200%	5 Years	75	30 Years Svc	No	None
630	Macedonia - Eylau MUD - Bowie County	7.00%	200%	65%	10 Years	75	30 Years Svc	No	Employees and Retirees
500	Mackenzie MWA - Briscoe County	7.00%	100%	150%	10 Years	75	20 Years Svc	No	Employees and Retirees
256	Madison County	7.00%	165%	110%	8 Years	75	30 Years Svc	No	None
596	Madison County Appraisal District	7.00%	250%	40%	10 Years	80	30 Years Svc	Yes	Employees Only
257	Marion County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees and Retirees
675	Marion County Appraisal District	7.00%	200%	10%	8 Years	75	30 Years Svc	No	None
931	Marion-Cass S&WCD	4.00%	100%	0%	10 Years	80	30 Years Svc	No	None
658	Marshall-Harrison County Health District	7.00%	150%	0%	10 Years	80	30 Years Svc	No	None
258	Martin County	7.00%	200%	150%	8 Years	80	30 Years Svc	No	None
595	Martin County Appraisal District	7.00%	200%	30%	10 Years	80	30 Years Svc	No	None
259	Mason County	7.00%	150%	55%	8 Years	75	30 Years Svc	Yes	None
924	Mason County S&WCD #223	4.00%	100%	10%	10 Years	80	30 Years Svc	No	None
260	Matagorda County	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
987	Matagorda County Appraisal District	7.00%	250%	100%	10 Years	80	30 Years Svc	No	Employees and Retirees
678	Matagorda County Drainage District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
440	Matagorda County Hospital District	6.00%	160%	130%	5 Years	75	30 Years Svc	No	None
677	Matagorda County Navigation District #1	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
261	Maverick County	7.00%	250%	160%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
729	Maverick County Hospital District	6.00%	150%	50%	8 Years	75	30 Years Svc	No	Employees and Retirees
453	Maverick County WC&ID #1	7.00%	150%	100%	10 Years	80	30 Years Svc	Yes	None
844	McCamey County Hospital District	7.00%	100%	0%	8 Years	80	30 Years Svc	No	None
253	McCulloch County	7.00%	160%	100%	8 Years	75	20 Years Svc	Yes	None
512	McCulloch County Appraisal District	7.00%	225%	150%	10 Years	80	20 Years Svc	No	None
254	McLennan County	6.00%	250%	60%	8 Years	75	30 Years Svc	No	None
725	McLennan County 9-1-1 EAD	7.00%	250%	0%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
491	McLennan County Appraisal District	7.00%	225%	150%	10 Years	75	30 Years Svc	Yes	None
679	McLennan County WC&ID #2	4.00%	100%	10%	10 Years	80	30 Years Svc	No	None
1037	McMullen Central Appraisal District	7.00%	250%	0%	8 Years	80	30 Years Svc	Yes	None
255	McMullen County	7.00%	250%	75%	8 Years	80	30 Years Svc	Yes	None
841	Medical Arts Hospital - Dawson County	4.00%	105%	0%	8 Years	75	20 Years Svc	Yes	None
262	Medina County	6.00%	200%	110%	8 Years	75	30 Years Svc	No	None

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
705	Medina County 911 District	6.00%	150%	0%	10 Years	80	30 Years Svc	No	None
535	Medina County Appraisal District	6.00%	200%	125%	10 Years	80	30 Years Svc	No	None
1111	Medina County Emergency Services District #1	6.00%	200%	10%	10 Years	80	30 Years Svc	No	Employees and Retirees
419	Memorial Medical Center - Calhoun County	7.00%	175%	110%	8 Years	75	30 Years Svc	Yes	None
1117	Memorial Villages Water Authority	7.00%	200%	0%	10 Years	80	20 Years Svc	No	None
263	Menard County	7.00%	165%	115%	10 Years	75	30 Years Svc	Yes	None
1070	Menard County Hospital District	4.00%	100%	0%	8 Years	75	20 Years Svc	No	Employees and Retirees
377	Menard County Underground Water District	7.00%	180%	0%	10 Years	75	30 Years Svc	No	None
743	Mesa Underground Water Conservation District	7.00%	100%	0%	10 Years	80	30 Years Svc	No	None
669	Middle Rio Grande Development Council	7.00%	200%	70%	8 Years	75	20 Years Svc	Yes	Employees Only
492	Midland Central Appraisal District	7.00%	200%	150%	10 Years	80	30 Years Svc	Yes	None
264	Midland County	7.00%	200%	155%	8 Years	75	20 Years Svc	No	Employees and Retirees
570	Midland Emergency Communication District	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees Only
911	Milam Appraisal District	7.00%	175%	0%	8 Years	80	30 Years Svc	No	Employees and Retirees
265	Milam County	7.00%	175%	135%	8 Years	75	30 Years Svc	No	Employees and Retirees
617	Mills Central Appraisal District	7.00%	200%	110%	10 Years	80	30 Years Svc	No	Employees Only
266	Mills County	7.00%	200%	95%	8 Years	75	30 Years Svc	No	Employees Only
267	Mitchell County	7.00%	140%	120%	8 Years	75	30 Years Svc	No	Employees Only
484	Mitchell County Appraisal District	7.00%	250%	135%	10 Years	80	30 Years Svc	No	None
919	Monahans Housing Authority	5.00%	200%	0%	5 Years	75	20 Years Svc	No	None
268	Montague County	7.00%	250%	125%	5 Years	75	30 Years Svc	No	None
504	Montague County Tax Appraisal District	7.00%	200%	150%	10 Years	80	30 Years Svc	Yes	None
605	Montgomery Central Appraisal District	6.00%	250%	175%	8 Years	75	30 Years Svc	No	None
269	Montgomery County	6.00%	250%	185%	8 Years	75	30 Years Svc	Yes	None
667	Montgomery County ECD	7.00%	200%	125%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
696	Montgomery County ESD No 3	7.00%	200%	0%	8 Years	75	20 Years Svc	No	Employees and Retirees
982	Montgomery County ESD #4	7.00%	200%	0%	8 Years	75	20 Years Svc	No	Employees Only
800	Montgomery County ESD #8	7.00%	250%	0%	8 Years	75	30 Years Svc	No	None
999	Montgomery County ESD 7	7.00%	200%	0%	10 Years	75	20 Years Svc	No	None
989	Montgomery County ESD #9	7.00%	150%	0%	8 Years	75	20 Years Svc	No	None
973	Montgomery County ESD #10	7.00%	200%	100%	5 Years	75	20 Years Svc	Yes	None
651	Montgomery County ESD #1	7.00%	250%	110%	8 Years	75	20 Years Svc	Yes	None
763	Montgomery County Hospital District	7.00%	200%	0%	5 Years	75	30 Years Svc	No	None
804	Montgomery County Housing Authority	7.00%	150%	175%	5 Years	80	30 Years Svc	No	Employees Only
270	Moore County	7.00%	170%	135%	8 Years	75	30 Years Svc	No	Employees Only
733	Moore County Appraisal District	7.00%	170%	0%	8 Years	80	30 Years Svc	No	None
412	Moore County Hospital District	7.00%	170%	115%	5 Years	75	30 Years Svc	No	Employees Only
271	Morris County	7.00%	200%	140%	8 Years	80	30 Years Svc	No	None
1089	Morris County Appraisal District	7.00%	200%	0%	8 Years	80	30 Years Svc	Yes	Employees and Retirees
738	Mustang Special Utility District	7.00%	200%	0%	10 Years	80	30 Years Svc	No	Employees Only
1109	Nacogdoches Central Appraisal District	7.00%	200%	0%	10 Years	80	30 Years Svc	No	None
273	Nacogdoches County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees Only
515	Navarro Central Appraisal District	7.00%	225%	145%	10 Years	80	20 Years Svc	No	Employees Only
274	Navarro County	7.00%	175%	145%	8 Years	75	30 Years Svc	No	Employees and Retirees
572	Newton Central Appraisal District	7.00%	225%	135%	8 Years	80	30 Years Svc	No	Employees Only

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
275	Newton County	7.00%	170%	125%	8 Years	75	30 Years Svc	No	None
276	Nolan County	7.00%	170%	130%	10 Years	75	30 Years Svc	No	None
962	Nortex Regional Planning Commission	6.00%	100%	0%	10 Years	80	30 Years Svc	No	None
1030	North Blanco County Emergency Services District No. 1	7.00%	200%	0%	10 Years	80	20 Years Svc	No	Employees Only
556	North Central Texas Municipal Water Authority	7.00%	100%	90%	10 Years	80	30 Years Svc	Yes	Employees and Retirees
938	North East Texas Regional Mobility Authority	6.00%	200%	0%	8 Years	75	20 Years Svc	No	None
852	North Hunt Special Utility District	4.00%	200%	0%	5 Years	75	20 Years Svc	No	None
838	North Plains Groundwater Conservation District	7.00%	120%	0%	8 Years	80	30 Years Svc	No	None
927	North Texas Emergency Communication Center	7.00%	200%	0%	5 Years	80	20 Years Svc	Yes	Employees Only
646	North Texas Tollway Authority	6.00%	250%	0%	10 Years	75	30 Years Svc	No	None
1056	Northeast Gaines County Emergency Services District #1	7.00%	160%	40%	8 Years	80	30 Years Svc	No	Employees Only
562	Northeast Texas Municipal Water District	7.00%	130%	50%	5 Years	80	30 Years Svc	No	Employees and Retirees
632	Northeast Texas Public Health District	5.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees and Retirees
368	Northern Trinity GWCD	7.00%	200%	0%	5 Years	80	30 Years Svc	Yes	Employees Only
277	Nueces County	7.00%	200%	160%	8 Years	80	30 Years Svc	No	None
683	Nueces County Appraisal District	7.00%	225%	0%	5 Years	75	20 Years Svc	No	None
400	Nueces County Drainage District #2	6.00%	200%	110%	10 Years	75	30 Years Svc	No	Employees and Retirees
1138	Nueces County Emergency Services District #1	7.00%	225%	25%	10 Years	80	30 Years Svc	No	Employees and Retirees
791	Nueces County Emergency Services District #2	7.00%	200%	10%	5 Years	75	30 Years Svc	No	None
416	Nueces County WC&ID #3	7.00%	150%	60%	10 Years	80	30 Years Svc	No	Employees Only
450	Nueces County WC&ID #4	7.00%	225%	125%	10 Years	80	30 Years Svc	Yes	Employees Only
278	Ochiltree County	7.00%	175%	125%	8 Years	75	30 Years Svc	No	None
1042	Ochiltree County Appraisal District	7.00%	175%	0%	5 Years	80	30 Years Svc	No	Employees and Retirees
279	Oldham County	7.00%	200%	135%	8 Years	75	30 Years Svc	No	Employees Only
517	Oldham County Appraisal District	7.00%	200%	150%	8 Years	75	30 Years Svc	Yes	Employees Only
280	Orange County	7.00%	200%	150%	8 Years	75	20 Years Svc	No	None
490	Orange County Appraisal District	7.00%	200%	150%	8 Years	75	20 Years Svc	No	Employees and Retirees
421	Orange County Drainage District	7.00%	200%	155%	8 Years	75	30 Years Svc	No	Employees and Retirees
665	Orange County Emergency Services District #1	7.00%	200%	10%	8 Years	75	30 Years Svc	Yes	None
803	Orange County Emergency Services District #2	7.00%	200%	0%	10 Years	80	30 Years Svc	No	None
660	Orange County Navigation and Port District	7.00%	200%	35%	10 Years	80	30 Years Svc	No	None
631	Orange County WC&ID #1	7.00%	200%	15%	5 Years	75	30 Years Svc	No	None
730	Palo Duro River Authority	7.00%	150%	0%	10 Years	80	30 Years Svc	No	None
723	Palo Pinto Appraisal District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
281	Palo Pinto County	7.00%	210%	135%	8 Years	75	30 Years Svc	No	Employees and Retirees
282	Panola County	7.00%	250%	175%	8 Years	75	30 Years Svc	No	Employees and Retirees
283	Parker County	7.00%	200%	160%	8 Years	75	20 Years Svc	No	Employees and Retirees
717	Parker County Appraisal District	7.00%	200%	100%	10 Years	80	30 Years Svc	No	None
922	Parker County Emergency Services District #1	7.00%	200%	0%	10 Years	75	20 Years Svc	No	None
784	Parker County Hospital District	6.00%	100%	50%	10 Years	80	20 Years Svc	No	None
754	Parker County Special Utility District	5.00%	100%	0%	10 Years	80	30 Years Svc	No	Employees and Retirees
284	Parmer County	7.00%	150%	90%	8 Years	80	30 Years Svc	No	Employees Only
747	Parmer County Appraisal District	7.00%	150%	0%	8 Years	80	30 Years Svc	No	Employees Only
765	Pecan Valley Groundwater Conservation District	7.00%	125%	20%	10 Years	80	30 Years Svc	No	None
285	Pecos County	7.00%	180%	140%	8 Years	75	30 Years Svc	No	Employees and Retirees

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
494	Pecos County Appraisal District	7.00%	190%	145%	10 Years	75	20 Years Svc	No	Employees and Retirees
774	Pecos County WC&ID #1	7.00%	110%	0%	10 Years	80	30 Years Svc	No	None
796	Permian Basin Regional Planning Commission	6.00%	175%	0%	10 Years	75	30 Years Svc	Yes	None
673	Permian Regional Medical Center	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
707	Pineywoods Groundwater Conservation District	7.00%	200%	100%	10 Years	80	20 Years Svc	No	Employees Only
697	Polk Central Appraisal District	7.00%	250%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
286	Polk County	7.00%	250%	160%	8 Years	75	30 Years Svc	No	None
739	Polk County Fresh Water Supply District #2	7.00%	200%	25%	5 Years	75	20 Years Svc	No	None
676	Port of Bay City Authority	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
449	Port of Beaumont Navigation District	7.00%	200%	110%	8 Years	75	30 Years Svc	Yes	Employees Only
620	Port of Corpus Christi Authority	7.00%	200%	100%	5 Years	75	30 Years Svc	No	None
622	Port of Port Arthur Navigation District	7.00%	200%	35%	8 Years	75	30 Years Svc	Yes	Employees Only
726	Post Oak Savannah GCD	7.00%	100%	20%	10 Years	80	30 Years Svc	No	None
560	Potter - Randall County ECD	7.00%	250%	100%	10 Years	80	30 Years Svc	No	Employees Only
287	Potter County	7.00%	210%	155%	8 Years	75	20 Years Svc	No	Employees Only
840	Prairielands Groundwater Conservation District	5.00%	250%	0%	5 Years	75	30 Years Svc	No	None
626	Presidio Appraisal District	7.00%	100%	100%	10 Years	80	30 Years Svc	No	None
288	Presidio County	6.00%	200%	135%	8 Years	75	30 Years Svc	Yes	Employees Only
289	Rains County	7.00%	190%	100%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
537	Rains County Appraisal District	7.00%	225%	135%	8 Years	75	30 Years Svc	No	None
290	Randall County	7.00%	200%	150%	8 Years	75	20 Years Svc	No	Employees Only
564	Randall County Appraisal District	7.00%	210%	150%	8 Years	75	30 Years Svc	No	None
406	Rankin County Hospital District - Upton County	7.00%	200%	135%	5 Years	75	30 Years Svc	No	Employees and Retirees
823	Rayburn Country Municipal Utility District	7.00%	150%	0%	10 Years	80	30 Years Svc	No	None
291	Reagan County	7.00%	225%	130%	8 Years	75	30 Years Svc	No	None
445	Reagan Hospital District	7.00%	150%	125%	5 Years	75	20 Years Svc	No	None
292	Real County	7.00%	250%	175%	8 Years	75	30 Years Svc	No	None
1007	Real County Appraisal District	7.00%	165%	0%	8 Years	80	20 Years Svc	No	Employees Only
505	Red Bluff WPCD - Reeves County	7.00%	200%	15%	8 Years	80	30 Years Svc	No	None
845	Red River Appraisal District	7.00%	200%	0%	5 Years	75	30 Years Svc	No	Employees Only
435	Red River Authority	7.00%	180%	140%	10 Years	80	30 Years Svc	No	Employees and Retirees
293	Red River County	7.00%	200%	115%	5 Years	75	30 Years Svc	No	Employees Only
921	Red River County S&WCD	4.00%	100%	50%	10 Years	80	30 Years Svc	No	None
294	Reeves County	7.00%	250%	130%	8 Years	75	30 Years Svc	No	None
786	Reeves County Appraisal District	7.00%	225%	0%	8 Years	75	20 Years Svc	No	None
1087	Reeves County Emergency Service District No. 1	7.00%	200%	0%	8 Years	75	20 Years Svc	No	Employees Only
1088	Reeves County Emergency Service District No. 2	7.00%	200%	0%	8 Years	75	20 Years Svc	No	Employees Only
588	Reeves County Hospital District	7.00%	200%	100%	8 Years	75	20 Years Svc	Yes	None
295	Refugio County	7.00%	125%	110%	8 Years	75	30 Years Svc	Yes	None
543	Refugio County Drainage District #1	7.00%	100%	45%	10 Years	80	30 Years Svc	No	None
1107	Refugio County Water Control & Improvement District #1	7.00%	100%	0%	10 Years	80	30 Years Svc	No	Employees Only
1091	Regional Public Defender Office Local Government Corporation	7.00%	200%	0%	8 Years	75	20 Years Svc	No	None
801	Rio Grande Council of Governments	7.00%	250%	5%	10 Years	80	30 Years Svc	No	None
970	Riverside Special Utility District	5.00%	100%	0%	8 Years	75	30 Years Svc	No	None
296	Roberts County	7.00%	140%	120%	8 Years	75	30 Years Svc	No	Employees and Retirees

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
297	Robertson County	7.00%	150%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
904	Robertson County Appraisal District	7.00%	100%	0%	10 Years	80	30 Years Svc	No	Employees Only
370	Robertson County Emergency Services District	7.00%	175%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
698	Rockwall Central Appraisal District	7.00%	250%	80%	8 Years	75	30 Years Svc	No	Employees Only
298	Rockwall County	7.00%	200%	165%	8 Years	75	30 Years Svc	No	None
299	Runnels County	7.00%	130%	105%	8 Years	75	30 Years Svc	No	Employees and Retirees
300	Rusk County	7.00%	150%	125%	8 Years	75	30 Years Svc	No	None
612	Rusk County Appraisal District	7.00%	200%	25%	8 Years	80	20 Years Svc	Yes	None
848	Rusk County Groundwater Conservation District	7.00%	110%	0%	5 Years	75	30 Years Svc	No	Employees Only
301	Sabine County	7.00%	185%	120%	8 Years	75	30 Years Svc	No	None
863	Sabine County Appraisal District	7.00%	100%	0%	8 Years	75	30 Years Svc	No	None
568	Sabine Pass Port Authority	7.00%	100%	50%	8 Years	75	30 Years Svc	No	Employees Only
706	Sabine-Neches Nav. Distr. of Jefferson County	7.00%	200%	0%	8 Years	75	30 Years Svc	No	None
302	San Augustine County	5.00%	225%	175%	8 Years	75	30 Years Svc	No	None
303	San Jacinto County	7.00%	180%	130%	5 Years	75	30 Years Svc	No	Employees and Retirees
553	San Jacinto County Central Appraisal District	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
990	San Jacinto County Emergency Services District	7.00%	250%	0%	10 Years	80	30 Years Svc	No	None
781	San Jacinto Special Utility District	7.00%	250%	0%	5 Years	75	20 Years Svc	No	Employees and Retirees
1072	San Marcos Housing Authority	5.00%	140%	0%	5 Years	75	20 Years Svc	No	Employees and Retirees
304	San Patricio County	7.00%	200%	140%	10 Years	80	30 Years Svc	No	None
495	San Patricio County Appraisal District	7.00%	250%	150%	8 Years	75	30 Years Svc	No	Employees Only
426	San Patricio County Drainage District	4.00%	100%	225%	10 Years	80	30 Years Svc	No	Employees Only
750	San Patricio County Navigation District #1	7.00%	200%	5%	10 Years	80	30 Years Svc	No	None
422	San Patricio Municipal Water District	7.00%	125%	105%	8 Years	80	30 Years Svc	No	Employees Only
305	San Saba County	7.00%	175%	135%	8 Years	75	30 Years Svc	No	Employees and Retirees
766	Santo Special Utility District	7.00%	175%	100%	10 Years	80	30 Years Svc	No	None
306	Schleicher County	7.00%	100%	125%	8 Years	80	30 Years Svc	No	Employees and Retirees
1135	Schleicher County Hospital District	5.00%	100%	0%	10 Years	80	30 Years Svc	No	Employees and Retirees
307	Scurry County	7.00%	175%	135%	5 Years	80	30 Years Svc	No	None
893	Scurry County Appraisal District	7.00%	250%	0%	8 Years	80	30 Years Svc	No	Employees Only
760	Scurry County Hospital District	4.00%	175%	100%	5 Years	80	30 Years Svc	No	None
983	Seis Lagos Utility District	5.00%	150%	0%	8 Years	80	20 Years Svc	No	Employees Only
308	Shackelford County	7.00%	250%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
470	Shackelford County Appraisal District	7.00%	250%	150%	10 Years	80	30 Years Svc	No	None
309	Shelby County	7.00%	170%	105%	8 Years	75	30 Years Svc	No	Employees Only
627	Shelby County Appraisal District	7.00%	170%	30%	10 Years	75	30 Years Svc	No	None
310	Sherman County	7.00%	225%	160%	8 Years	75	30 Years Svc	No	Employees and Retirees
469	Sherman County Appraisal District	7.00%	170%	150%	10 Years	80	30 Years Svc	No	Employees Only
311	Smith County	7.00%	200%	110%	8 Years	75	20 Years Svc	No	Employees and Retirees
555	Smith County 9-1-1 Communications District	7.00%	200%	135%	8 Years	75	20 Years Svc	No	Employees and Retirees
606	Smith County Appraisal District	7.00%	250%	120%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
385	Smith County Emergency Services District #2	7.00%	175%	100%	5 Years	80	20 Years Svc	Yes	None
312	Somervell County	7.00%	235%	175%	8 Years	75	20 Years Svc	No	None
507	Somervell County Central Appraisal District	7.00%	200%	150%	8 Years	75	20 Years Svc	No	Employees Only
699	Somervell County Water District	7.00%	235%	100%	8 Years	75	20 Years Svc	No	None

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
795	South Plains Association of Governments	7.00%	200%	65%	8 Years	80	30 Years Svc	No	None
894	South Rains Special Utility District	7.00%	100%	0%	10 Years	80	30 Years Svc	No	None
645	South Texas Development Council	7.00%	150%	30%	10 Years	80	30 Years Svc	No	None
768	Southeast Texas GCD	7.00%	250%	0%	10 Years	80	30 Years Svc	No	None
1106	Southwest Fannin Special Utility District	5.00%	100%	100%	10 Years	80	30 Years Svc	No	None
930	STAR Transit	4.00%	100%	0%	10 Years	75	20 Years Svc	No	None
313	Starr County	5.00%	200%	125%	8 Years	75	20 Years Svc	No	None
536	Starr County Appraisal District	7.00%	200%	150%	10 Years	75	30 Years Svc	No	None
314	Stephens County	7.00%	180%	110%	8 Years	75	30 Years Svc	No	Employees Only
869	Stephens County Tax Appraisal District	7.00%	195%	0%	8 Years	75	30 Years Svc	No	None
315	Sterling County	7.00%	250%	115%	8 Years	75	30 Years Svc	No	None
837	Sterling County Appraisal District	7.00%	250%	0%	8 Years	75	30 Years Svc	No	None
316	Stonewall County	7.00%	150%	110%	8 Years	75	30 Years Svc	No	Employees and Retirees
724	Stonewall County Appraisal District	7.00%	125%	0%	8 Years	75	30 Years Svc	No	Employees and Retirees
458	Stonewall Memorial Hospital District	4.00%	120%	135%	10 Years	80	30 Years Svc	No	None
539	Stratford Hospital District - Sherman County	5.00%	150%	125%	5 Years	80	30 Years Svc	No	Employees Only
317	Sutton County	7.00%	150%	125%	8 Years	75	30 Years Svc	No	None
573	Sutton County Hospital District	7.00%	200%	125%	10 Years	80	30 Years Svc	Yes	Employees Only
318	Swisher County	7.00%	175%	135%	8 Years	80	30 Years Svc	No	Employees and Retirees
460	Swisher County Appraisal District	7.00%	175%	150%	10 Years	80	30 Years Svc	No	Employees Only
356	Talty Special Utility District	5.00%	200%	0%	8 Years	75	20 Years Svc	No	None
607	Tarrant Appraisal District	7.00%	250%	95%	8 Years	75	30 Years Svc	No	None
545	Tarrant Co 9-1-1 Emergency Assistance District	7.00%	200%	105%	8 Years	75	20 Years Svc	Yes	None
319	Tarrant County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	None
574	Tax Appraisal District of Cottle County	7.00%	100%	20%	10 Years	80	30 Years Svc	No	None
320	Taylor County	7.00%	200%	160%	8 Years	75	30 Years Svc	No	None
321	Terrell County	5.00%	150%	110%	5 Years	75	30 Years Svc	No	Employees and Retirees
753	Terrell County WC&ID #1	7.00%	140%	5%	10 Years	80	30 Years Svc	No	None
322	Terry County	7.00%	175%	110%	8 Years	75	30 Years Svc	No	None
402	Terry Memorial Hospital District	5.00%	180%	195%	8 Years	75	30 Years Svc	No	None
437	Texas Association of Counties	7.00%	220%	145%	10 Years	75	30 Years Svc	No	Employees Only
354	Texas County & District Retirement System	7.00%	200%	210%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
634	Texas Eastern 9-1-1 Network	7.00%	200%	35%	8 Years	75	30 Years Svc	No	None
986	The City of Quanah Housing Authority	7.00%	140%	0%	8 Years	75	30 Years Svc	No	None
772	The Housing Authority of the City of Abilene	7.00%	100%	0%	5 Years	80	30 Years Svc	Yes	None
777	The Housing Authority of the City of Huntington	4.00%	100%	0%	10 Years	80	30 Years Svc	No	None
913	The Housing Authority of the City of Pharr Texas	6.00%	100%	0%	5 Years	75	20 Years Svc	No	Employees and Retirees
912	The Housing Authority of the County of Hidalgo	5.00%	200%	20%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
1081	Throckmorton Central Appraisal District	4.00%	100%	0%	5 Years	80	20 Years Svc	No	Employees and Retirees
323	Throckmorton County	7.00%	125%	115%	8 Years	75	20 Years Svc	Yes	None
324	Titus County	7.00%	200%	175%	8 Years	75	30 Years Svc	No	None
742	Titus County Appraisal District	7.00%	150%	0%	8 Years	75	30 Years Svc	No	Employees Only
501	Titus County Fresh Water Supply District	7.00%	200%	85%	8 Years	80	30 Years Svc	No	None
325	Tom Green County	7.00%	175%	160%	8 Years	75	30 Years Svc	No	None
601	Travis Central Appraisal District	7.00%	250%	100%	10 Years	75	30 Years Svc	No	None

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
326	Travis County	7.00%	225%	175%	8 Years	75	30 Years Svc	No	None
720	Travis County ESD #1 NLT Fire & Rescue	7.00%	225%	10%	8 Years	80	20 Years Svc	Yes	Employees and Retirees
836	Travis County Emergency Services District #2	7.00%	200%	0%	5 Years	75	30 Years Svc	Yes	None
371	Travis County Emergency Services District #5	7.00%	250%	150%	5 Years	75	20 Years Svc	Yes	Employees Only
1123	Travis County Emergency Services District #8	7.00%	250%	0%	10 Years	75	20 Years Svc	No	Employees Only
957	Travis County Emergency Services District #12	7.00%	250%	0%	10 Years	75	20 Years Svc	No	None
980	Travis County Emergency Services District #11	7.00%	250%	100%	10 Years	75	30 Years Svc	No	None
659	Tri-County Special Utility District	7.00%	100%	55%	8 Years	75	30 Years Svc	No	Employees and Retirees
633	Trinity Bay Conservation District	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees Only
327	Trinity County	7.00%	150%	125%	8 Years	75	20 Years Svc	No	None
857	Trinity County Appraisal District	6.00%	175%	0%	5 Years	80	30 Years Svc	No	None
829	Trinity Glen Rose Groundwater Conservation District	7.00%	200%	0%	5 Years	75	20 Years Svc	Yes	Employees and Retirees
790	Trophy Club Municipal Utility District No 1	7.00%	200%	0%	5 Years	75	20 Years Svc	Yes	Employees and Retirees
735	Two Way Special Utility District	7.00%	200%	0%	8 Years	80	30 Years Svc	No	Employees and Retirees
328	Tyler County	7.00%	200%	145%	8 Years	75	30 Years Svc	No	None
471	Tyler County Appraisal District	7.00%	250%	150%	8 Years	75	30 Years Svc	No	None
561	United Irrigation District - Hidalgo County	7.00%	150%	20%	10 Years	75	30 Years Svc	Yes	None
834	Upper Brushy Creek WC&ID	4.00%	250%	0%	5 Years	75	20 Years Svc	No	None
830	Upper Leon River Municipal Water District	6.00%	200%	20%	8 Years	75	30 Years Svc	No	None
387	Upper Sabine Valley SWMD	7.00%	230%	0%	5 Years	75	20 Years Svc	Yes	None
792	Upper Trinity Groundwater Conservation District	5.00%	200%	0%	5 Years	75	30 Years Svc	No	Employees and Retirees
329	Upshur County	7.00%	150%	160%	8 Years	75	30 Years Svc	No	None
330	Upton County	7.00%	250%	110%	8 Years	75	30 Years Svc	Yes	None
682	Upton County Appraisal District	7.00%	150%	0%	8 Years	75	30 Years Svc	No	Employees Only
331	Uvalde County	7.00%	200%	140%	8 Years	75	30 Years Svc	No	None
843	Uvalde County Appraisal District	6.00%	175%	10%	8 Years	75	30 Years Svc	No	Employees and Retirees
332	Val Verde County	7.00%	225%	160%	8 Years	75	20 Years Svc	No	None
663	Valley MUD #2 - Cameron County	7.00%	200%	10%	8 Years	75	30 Years Svc	Yes	None
586	Valwood Improvement Authority - Dallas County	4.00%	200%	125%	8 Years	75	30 Years Svc	No	None
333	Van Zandt County	7.00%	175%	135%	8 Years	75	20 Years Svc	No	None
672	Van Zandt County Appraisal District	7.00%	175%	10%	8 Years	75	30 Years Svc	Yes	None
420	Velasco Drainage District - Brazoria County	7.00%	100%	120%	10 Years	80	30 Years Svc	No	Employees Only
1113	Verona Special Utility District	6.00%	100%	0%	8 Years	80	20 Years Svc	No	None
334	Victoria County	7.00%	200%	135%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
423	Victoria County Drainage District #3	7.00%	200%	80%	8 Years	80	30 Years Svc	No	None
767	Victoria County GCD	7.00%	200%	0%	5 Years	80	20 Years Svc	No	Employees Only
335	Walker County	7.00%	210%	130%	8 Years	75	20 Years Svc	No	None
872	Walker County Appraisal District	7.00%	250%	0%	10 Years	80	30 Years Svc	No	None
1085	Walker County Emergency Service District #2	7.00%	200%	0%	8 Years	80	20 Years Svc	No	Employees Only
748	Walker County Special Utility District	6.00%	180%	135%	10 Years	80	30 Years Svc	No	None
336	Waller County	7.00%	200%	130%	8 Years	75	30 Years Svc	No	Employees and Retirees
773	Waller County Appraisal District	7.00%	225%	0%	8 Years	75	30 Years Svc	No	Employees Only
1048	Waller-Harris County Emergency Services District 200	7.00%	200%	0%	5 Years	75	20 Years Svc	No	Employees Only
337	Ward County	7.00%	250%	150%	8 Years	75	30 Years Svc	No	None
565	Ward County Central Appraisal District	7.00%	250%	110%	8 Years	75	30 Years Svc	No	Employees and Retirees

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
1133	Ward County Irrigation District No. 1	6.00%	100%	75%	10 Years	80	30 Years Svc	No	Employees and Retirees
444	Ward Memorial Hospital	7.00%	250%	100%	8 Years	75	30 Years Svc	No	None
338	Washington County	7.00%	210%	135%	8 Years	75	30 Years Svc	No	None
339	Webb County	6.00%	250%	70%	8 Years	75	20 Years Svc	No	None
604	Webb County Appraisal District	7.00%	150%	75%	8 Years	75	30 Years Svc	No	None
443	West Central Texas Council of Governments	7.00%	200%	175%	10 Years	75	30 Years Svc	No	Employees and Retirees
410	West Central Texas Municipal Water District	7.00%	150%	120%	8 Years	75	20 Years Svc	No	Employees Only
454	West Jefferson County Municipal Water District	6.00%	200%	165%	10 Years	75	30 Years Svc	No	None
688	West Nueces - Las Moras S&WCD #236	7.00%	250%	30%	8 Years	75	30 Years Svc	Yes	None
358	West Travis County Public Utility Agency	7.00%	225%	0%	5 Years	75	30 Years Svc	No	None
340	Wharton County	7.00%	200%	135%	8 Years	75	20 Years Svc	Yes	None
993	Wharton County Central Appraisal District	7.00%	200%	50%	8 Years	75	20 Years Svc	No	Employees Only
621	Wharton County WC&ID #1	7.00%	250%	80%	10 Years	80	30 Years Svc	No	Employees and Retirees
923	Wharton County WC&ID No. 2	7.00%	200%	0%	10 Years	80	30 Years Svc	No	None
341	Wheeler County	7.00%	200%	125%	8 Years	75	30 Years Svc	Yes	None
476	Wheeler County Appraisal District	7.00%	175%	150%	10 Years	75	30 Years Svc	No	None
427	White River MWD - Dickens County	7.00%	100%	100%	10 Years	80	30 Years Svc	No	None
740	Wichita Appraisal District	7.00%	250%	0%	10 Years	80	30 Years Svc	Yes	Employees Only
342	Wichita County	7.00%	200%	125%	8 Years	75	20 Years Svc	Yes	Employees Only
446	Wichita County Water Improvement District #2	7.00%	125%	110%	10 Years	80	30 Years Svc	No	Employees and Retirees
559	Wichita-Wilbarger 9-1-1 District	7.00%	250%	135%	8 Years	75	30 Years Svc	No	Employees Only
655	Wickson Creek SUD - Brazos County	7.00%	200%	100%	10 Years	75	30 Years Svc	No	Employees Only
343	Wilbarger County	7.00%	175%	95%	8 Years	75	30 Years Svc	No	Employees Only
715	Wilbarger County Appraisal District	7.00%	225%	0%	10 Years	80	30 Years Svc	No	None
530	Wilbarger County Hospital District	5.00%	100%	100%	5 Years	75	30 Years Svc	No	None
344	Willacy County	7.00%	200%	135%	8 Years	75	30 Years Svc	No	Employees Only
575	Willacy County Appraisal District	7.00%	175%	135%	8 Years	75	30 Years Svc	Yes	Employees Only
652	Willacy County Housing Authority	5.00%	200%	0%	8 Years	75	30 Years Svc	Yes	None
608	Williamson Central Appraisal District	7.00%	250%	125%	8 Years	75	30 Years Svc	No	Employees Only
345	Williamson County	7.00%	250%	175%	8 Years	75	30 Years Svc	No	None
798	Williamson County ESD #3	7.00%	250%	150%	5 Years	75	20 Years Svc	No	Employees Only
897	Williamson County ESD #5	7.00%	250%	0%	5 Years	75	20 Years Svc	No	None
1044	Williamson County Emergency Services District #7	7.00%	200%	0%	8 Years	75	20 Years Svc	No	None
361	Williamson County ESD #4	7.00%	250%	0%	5 Years	75	20 Years Svc	Yes	Employees Only
346	Wilson County	7.00%	180%	125%	8 Years	75	20 Years Svc	No	Employees and Retirees
479	Wilson County Appraisal District	7.00%	200%	150%	10 Years	80	30 Years Svc	No	None
1023	Wilson County Emergency Services District #1	7.00%	200%	100%	10 Years	75	20 Years Svc	No	Employees Only
1017	Wilson County Emergency Services District #3	7.00%	210%	100%	10 Years	75	20 Years Svc	No	Employees Only
1128	Wilson County Emergency Services District #4	4.00%	100%	0%	8 Years	75	20 Years Svc	No	Employees Only
347	Winkler County	7.00%	250%	150%	8 Years	75	20 Years Svc	Yes	Employees Only
533	Winkler County Appraisal District	7.00%	150%	125%	8 Years	75	30 Years Svc	No	None
389	Winkler County Hospital District	7.00%	225%	0%	8 Years	75	20 Years Svc	Yes	Employees Only
937	Wintergarden Groundwater Conservation District	7.00%	100%	0%	8 Years	75	20 Years Svc	No	Employees Only
348	Wise County	7.00%	225%	165%	8 Years	75	20 Years Svc	No	Employees and Retirees
493	Wise County Appraisal District	7.00%	225%	140%	10 Years	80	30 Years Svc	No	Employees Only

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
349	Wood County	7.00%	200%	135%	8 Years	75	30 Years Svc	Yes	None
700	Wood County Appraisal District	7.00%	200%	0%	8 Years	80	20 Years Svc	No	None
1084	Woodbine Special Utility District	6.00%	115%	0%	8 Years	75	20 Years Svc	No	Employees Only
991	Wylie Northeast Special Utility District	7.00%	100%	0%	10 Years	75	30 Years Svc	No	None
350	Yoakum County	7.00%	200%	150%	8 Years	75	20 Years Svc	No	None
776	Yoakum County Appraisal District	7.00%	150%	0%	5 Years	75	20 Years Svc	No	Employees Only
1108	Young Central Appraisal District	7.00%	200%	0%	8 Years	75	20 Years Svc	No	Employees Only
351	Young County	7.00%	150%	135%	8 Years	75	30 Years Svc	No	None
352	Zapata County	7.00%	225%	155%	8 Years	75	20 Years Svc	No	Employees and Retirees
649	Zapata County Appraisal District	7.00%	225%	5%	8 Years	75	30 Years Svc	No	Employees and Retirees
935	Zapata Soil and Water Conservation District	7.00%	100%	20%	10 Years	75	30 Years Svc	No	None
353	Zavala County	7.00%	250%	215%	8 Years	75	30 Years Svc	No	None
566	Zavala County Appraisal District	7.00%	200%	125%	5 Years	75	30 Years Svc	No	Employees and Retirees

Appendix E Summary of Actuarial Methods and Assumptions

This section of the report describes the actuarial procedures and assumptions used in the valuation. The assumptions were adopted by the TCDRS Board. These assumptions are based on our 2021 Investigation of Experience report. Further discussion and the rationale for the assumptions are shown in the Investigation of Experience report. Milliman reviews the assumptions annually to assess continued reasonableness, in years where a full investigation is not completed.

The 7.5% investment return assumption is consistent with the expected return based on TCDRS' asset allocation and the capital market assumptions of Cliffwater (TCDRS' investment consultant).

The actuarial assumptions used in the valuation are intended to estimate the future experience of the members and employers of TCDRS and of the system itself in areas that affect the projected benefit flow and anticipated investment earnings. Any variations in future experience from that projected by these assumptions will result in corresponding changes in the estimated costs of the TCDRS's benefits. Tables E-1 through E-7 summarize the actuarial assumptions.

We believe the assumptions adopted by the Board are reasonable as long-term average expectations and collectively represent reasonable expectations of experience over the long-term future. The next investigation of experience is scheduled to be performed in 2025, covering the period 2021-2024. Any changes in assumptions that may occur as a result of the investigation would be first reflected in the December 31, 2025 Actuarial Valuation.

Actuarial Cost Method

The actuarial valuation was prepared using the entry age actuarial cost method. Under this method, the actuarial present value of the projected benefits of each individual included in the valuation is allocated as a level percentage of the individual's projected compensation between entry age and assumed exit. Entry age is determined as the member's current age less their total service, including pre-participation service with the employer and Proportionate Retirement Program service with another employer. The portion of this actuarial present value allocated to a valuation year is called the normal cost. The portion of this actuarial present value not provided for at a valuation date by the sum of (a) the actuarial value of the assets, and (b) the actuarial present value of future normal costs is called the unfunded actuarial accrued liability or UAAL. If the sum of (a) and (b) exceeds the actuarial present value of benefits, then this difference is the overfunded actuarial accrued liability or OAAL.

Actuarial Value of Assets

The actuarial value of the SAF for each employer is equal to the fund value adjusted for a five-year recognition of the difference between the expected and actual interest credited to the SAF for each year with additional offsetting of the current gain or loss against prior years' gains or losses as follows. First, to the extent that there is a loss for the year and there are unrecognized gains from previous years, or to the extent that there is a gain for the year and there are unrecognized losses from previous years, the gain or loss for the year shall be used to offset unrecognized gains or losses from previous years in the order of oldest to most recent. Any remaining gain or loss for the year is recognized over a five-year period. The actuarial value of the ESF is equal to the fund value. The Total Actuarial Value of Assets is equal to the sum of the actuarial values of the ESF and SAF.

Plan Funding

The unfunded actuarial accrued liability attributable to each year is amortized over a closed 20-year period. The unfunded actuarial accrued liability attributable to benefit increases in a given year is amortized over a closed 15-year period. For loss layers with a date established December 31, 2022 or earlier, the amortization is a level percent of payroll; for layers that are established after that date, the amortization is on a level dollar basis. Effective December 31, 2023 any layers that were established on or before December 31, 2022 and were projected to be a gain layer at December 31, 2023 were offset against the shortest remaining loss layers until there were no gain layers remaining. Any new layers to be established effective December 31, 2023 or later that are projected to be a gain layer at the end of the following year will similarly be offset against any loss layers beginning with the oldest remaining loss layer. This method ensures that a plan with a UAAL as of the valuation date only has projected loss layers. The total UAAL payment may not be less than the required payment obtained by amortizing the entire UAAL over a 20-year period on a level percent of pay basis. If there is an overfunded actuarial accrued liability, the amortization period is an open 30-year period.

For the December 31, 2020 actuarial valuation there was a one-time adjustment to the amortization policy to help mitigate increases in employer contribution rates resulting from the change in the investment return assumption. Any UAAL amount from the December 31, 2020 actuarial valuation was re-amortized over a 20-year closed period. The resulting required employer rate was then compared with what would have been the required rate using the same assumptions and methods used in the December 31, 2019 actuarial valuation. If the resulting required rate was less, the closed period to re-amortize the UAAL was reduced from 20 years until the resulting required employer rate was greater than or equal to what would have been the required rate using the December 31, 2019 actuarial valuation assumptions and methods.

For newly participating districts that have five or fewer employees with at least one employee who is within five years of retirement eligibility, any initial UAAL and any subsequent adoption of prior service credits are amortized over a five-year closed amortization period.

Extra contributions may be made by employers by choosing to pay an elected rate that is greater than the required funding rate or making ad hoc lump-sum contributions. If extra contributions over the required amount are made to a plan during the year, any extra contributions made as lump sums are first used to offset the UAAL increase, if any, related to plan changes elected during the current year. Any remaining extra contribution amounts are then used to pay down existing loss bases, in the order of oldest to most recent. After all existing loss bases have been paid off, any remaining extra contributions are incorporated into the actuarial gains or losses for the current year.

Postretirement Benefit Increases

No future increases in retirement benefits are assumed for funding purposes.

Records and Data

The data used in the valuation consist of financial information; records of age, gender, service, salary, contribution rates, account balances of contributing members; and records of age, gender, and amount of benefit for retired members and beneficiaries. All of the data were supplied by the TCDRS and are accepted for valuation purposes without audit. Edits for missing data were made as follows:

- Blank birth date – Member is assumed to be age 34 at the entry to the system.
- Blank gender – Gender is assigned based on the month of the first deposit. If the month of the first deposit is in the first half of the year, the member is assumed to be male, otherwise female. This approximates a 50% Male 50% Female assumption.

Additionally, for valuation purposes, active member ages are set to be no less than age 15 and no greater than age 80.

Replacement of Terminated Members

The ages at entry and distribution by gender of future members are assumed to average the same as those of the present members they replace. If the number of active members should increase, it is further assumed that the average entry age of the larger group will be the same, from an actuarial standpoint, as that of the present group. Under these assumptions, the normal cost rates for active members will not vary with the termination of present members.

Internal Revenue Code (IRC) Section 415 Limit

The IRC Section 415 maximum benefit limitations are not reflected in the valuation for funding purposes. Any limitation is reflected in a member's benefit at retirement.

Internal Revenue Code (IRC) Section 401(a)(17)

Salaries and member account balances as of the valuation date reflect the historical IRC Section 401(a)(17) maximum compensation limitation. The IRC Section 401(a)(17) maximum compensation limitation is not applied in projections of a member's future salary for funding purposes.

Postretirement Benefit Increases

No future increases in retiree benefits are assumed for funding purposes.

Option Elected at Retirement

Future retired members are assumed to elect the standard retirement option with a monthly benefit for the retiree's lifetime only. Current retirees and beneficiaries are valued based on the option previously selected.

Retirement Adjustment for Plans with the Partial-Lump Sum Payment Option. A 1.5% increase is applied to the ESF portion of the estimated monthly benefit for future retirees of employers who have elected the PLSO to account for the higher actuarial value of the lump sum.

Assumptions for Beneficiaries

For the active death benefit, it is assumed there is an eligible beneficiary who will elect an actuarially equivalent annuity benefit. Female beneficiaries are assumed to be three years younger and male beneficiaries are assumed to be three years older. Beneficiaries are assumed to be the opposite gender of the member.

For current retirees with a continuance benefit option, it is assumed there is an eligible beneficiary if there is a beneficiary birth date supplied. If there is a beneficiary birth date supplied but the gender field is blank, beneficiaries are assumed to be the opposite gender of the retiree.

Retirement Age for Inactive Members

Deferred vested inactive members are assumed to retire at the service retirement rates of active members after attaining eligibility to retire, but no earlier than age 60.

Deferred nonvested inactive members are assumed to receive a refund of their account balance in a single lump sum during the first 10 years after the valuation date. 10% of these members (as of the valuation date) are assumed to receive their account balance in each of the following 10 years. That is, the account balances of all deferred nonvested inactive members on the valuation date are expected to be distributed within 10 years of the valuation date.

Provision for Adverse Deviation

Small employers are subject to greater contribution rate volatility. To reduce the probability of increasing rates, a provision for adverse deviation is included for many small employers. Specifically, the payroll growth assumption has been set to 0% for many small employers. Additionally, no termination is assumed for very small employers.

Summary of Assumptions

I.	Economic assumptions	
A.	General wage increases	3.00%
B.	Aggregate Investment Return	7.50
C.	Growth in membership	0.00
D.	Payroll Growth	3.00 or less
E.	Implied price inflation assumption	2.50
II.	Demographic assumptions	
A.	Merit salary increases	Table E-1
B.	Service retirement	Table E-2
C.	Disability	Table E-3
D.	Mortality for active members	Table E-4
	135% of Pub-2010 General Employees Amount-Weighted* for Males	
	120% of Pub-2010 General Employees Amount-Weighted* for Females	
E.	Post-employment Mortality	Table E-5
	Service retirees, beneficiaries, and inactive members	
	135% of Pub-2010 General Retirees Amount-Weighted* for Males	
	120% of Pub-2010 General Retirees Amount-Weighted* for Females	
	Disabled retirees	
	160% of Pub-2010 General Disabled Retirees Amount-Weighted* for Males	
	125% of Pub-2010 General Disabled Retirees Amount-Weighted* for Females	
F.	Terminations of employment other than service retirement, disability, or death	Table E-6
G.	Member withdrawing account upon termination of employment	Table E-7

* All mortality tables use generational mortality with 100% of the MP-2021 Ultimate Projection Scale.

Annual Increase in Salary Due to Promotion and Longevity

Table E-1: Merit Salary Increases*

Years of Service	Entry Age			
	Before 30	Ages 30-39	Ages 40-49	50 & Later
0	5.25%	4.75%	4.25%	3.50%
1	4.50	4.00	3.50	2.75
2	4.10	3.25	2.85	2.20
3	3.70	3.00	2.50	1.75
4	3.35	2.75	2.25	1.65
5	3.10	2.60	2.15	1.55
6	2.85	2.40	2.05	1.40
7	2.65	2.25	1.90	1.25
8	2.50	2.15	1.80	1.15
9	2.35	2.00	1.65	1.05
10	2.20	1.85	1.50	0.95
11	2.10	1.75	1.35	0.85
12	1.95	1.65	1.25	0.80
13	1.85	1.55	1.10	0.75
14	1.75	1.45	1.00	0.70
15	1.65	1.35	0.90	0.65
16	1.50	1.25	0.85	0.60
17	1.40	1.15	0.75	0.55
18	1.30	1.05	0.70	0.50
19	1.25	1.00	0.65	0.45
20	1.20	0.95	0.60	0.40
21	1.15	0.90	0.55	0.40
22	1.10	0.85	0.50	0.40
23	1.00	0.75	0.45	0.40
24	0.94	0.65	0.40	0.40
25	0.88	0.60	0.40	0.40
26	0.82	0.60	0.40	0.40
27	0.76	0.60	0.40	0.40
28	0.70	0.60	0.40	0.40
29	0.65	0.60	0.40	0.40
30 & Up	0.60	0.60	0.40	0.40

**These rates do not include the wage inflation rate of 3.00% per year. For example, a member who entered the system at age 20 and is in his first year of service is assumed to receive a 8.41% total annual increase in his salary. The 8.41% is a combination of the 5.25% merit increase and the 3.00% wage inflation. Note that the two components are compounded, so it is a slightly different result than just adding the two percentages.*

Annual Probability of Retirement
Table E-2: Service Retirement from Active Status

Age	Service			
	Less than 15 Years	Between 15 and 24 Years	Between 25 and 29 Years	Greater than 29 Years
40-49	5.250%	6.300%	7.700%	8.750%
50	5.625	6.750	8.250	9.375
51	5.625	6.750	8.250	9.375
52	6.000	7.200	8.800	10.000
53	6.000	7.200	8.800	10.000
54	6.750	8.100	9.900	11.250
55	6.750	8.100	9.900	11.250
56	6.750	8.100	9.900	11.250
57	7.500	9.000	11.000	12.500
58	7.500	9.000	11.000	12.500
59	7.500	9.000	11.000	12.500
60	9.000	10.800	13.200	15.000
61	9.000	10.800	13.200	15.000
62	13.500	16.200	19.800	22.500
63	11.250	13.500	16.500	18.750
64	11.250	13.500	16.500	18.750
65	22.500	22.500	27.500	27.500
66	22.500	22.500	27.500	27.500
67	21.600	21.600	26.400	26.400
68	18.900	18.900	23.100	23.100
69	18.900	18.900	23.100	23.100
70	20.700	20.700	25.300	25.300
71	20.700	20.700	25.300	25.300
72	20.700	20.700	25.300	25.300
73	20.700	20.700	25.300	25.300
74	20.700	20.700	25.300	25.300

For all eligible members ages 75 & later, retirement is assumed to occur immediately.

Note: Rates only apply to members eligible for service retirement.

Annual Probability of Disablement

Table E-3: Disability

Age	Occupational ¹	All Causes ¹
Less than 25	0.001%	0.0010%
25	0.001	0.0030
26	0.001	0.0060
27	0.001	0.0090
28	0.001	0.0108
29	0.001	0.0126
30	0.001	0.0144
31	0.001	0.0162
32	0.001	0.0180
33	0.001	0.0204
34	0.001	0.0228
35	0.001	0.0252
36	0.001	0.0276
37	0.001	0.0300
38	0.001	0.0340
39	0.001	0.0380
40	0.001	0.0420
41	0.001	0.0460
42	0.001	0.0500
43	0.001	0.0580
44	0.001	0.0660
45	0.001	0.0740
46	0.001	0.0820
47	0.001	0.0900
48	0.001	0.0990
49	0.001	0.1080
50	0.001	0.1170
51	0.001	0.1260
52	0.001	0.1350
53	0.001	0.1440
54	0.001	0.1530
55	0.001	0.1620
56	0.001	0.1710
57	0.001	0.1800
58	0.001	0.1890
59	0.001	0.1980
60 & Above	0.0000	0.0000

1. The probability of disability shown above from All Causes is applicable for members who are vested but not eligible for service retirement. Before a member is vested, only the occupational disability probabilities are applicable.

Annual Probability of Mortality for Active Members

Table E-4: Active Mortality

Age	Male	Female
25	0.0326%	0.0093%
26	0.0349	0.0103
27	0.0361	0.0114
28	0.0384	0.0124
29	0.0395	0.0134
30	0.0419	0.0155
31	0.0442	0.0165
32	0.0465	0.0186
33	0.0488	0.0196
34	0.0512	0.0217
35	0.0547	0.0238
36	0.0581	0.0258
37	0.0617	0.0289
38	0.0663	0.0310
39	0.0710	0.0341
40	0.0767	0.0372
41	0.0826	0.0413
42	0.0896	0.0444
43	0.0965	0.0486
44	0.1046	0.0527
45	0.1139	0.0579
46	0.1244	0.0630
47	0.1349	0.0682
48	0.1477	0.0734
49	0.1604	0.0796
50	0.1733	0.0858
51	0.1883	0.0930
52	0.2035	0.1002
53	0.2198	0.1085
54	0.2360	0.1168
55	0.2546	0.1271
56	0.2744	0.1374
57	0.2965	0.1488
58	0.3197	0.1612
59	0.3441	0.1757
60	0.3709	0.1922
61	0.3999	0.2098
62	0.4313	0.2294
63	0.4667	0.2524
64	0.5051	0.2789
65	0.5465	0.3072
66	0.5922	0.3402
67	0.6421	0.3770
68	0.6967	0.4170
69	0.7594	0.4619
70	0.8274	0.5115

Notes:

Rates are for members of the given age in 2021.

Rates are non-zero for ages 75-79 only if the member is not eligible for service retirement.

Annual Probability of Post-Employment Mortality

Table E-5: Post-Employment Mortality ¹

Age	Disabled Retirees ²		All Other Inactives ³		Age	Disabled Retirees ²		All Other Inactives ³	
	Male	Female	Male	Female		Male	Female	Male	Female
20	0.568%	0.251%	0.086%	0.036%	60	3.449%	2.105%	0.715%	0.397%
21	0.532	0.231	0.084	0.033	61	3.560	2.153	0.768	0.430
22	0.485	0.209	0.077	0.030	62	3.688	2.208	0.829	0.469
23	0.435	0.189	0.072	0.028	63	3.841	2.274	0.896	0.517
24	0.398	0.177	0.067	0.025	64	4.020	2.352	0.975	0.572
25	0.383	0.177	0.065	0.025	65	4.213	2.439	1.066	0.636
26	0.402	0.193	0.070	0.028	66	4.429	2.542	1.174	0.709
27	0.422	0.211	0.072	0.030	67	4.656	2.658	1.298	0.792
28	0.442	0.231	0.077	0.033	68	4.899	2.790	1.442	0.885
29	0.464	0.253	0.079	0.036	69	5.163	2.945	1.608	0.993
30	0.488	0.277	0.084	0.041	70	5.441	3.119	1.796	1.112
31	0.513	0.303	0.088	0.044	71	5.743	3.315	2.006	1.247
32	0.539	0.330	0.093	0.050	72	6.079	3.541	2.248	1.401
33	0.566	0.362	0.098	0.053	73	6.443	3.792	2.517	1.573
34	0.598	0.395	0.102	0.058	74	6.852	4.079	2.824	1.768
35	0.631	0.432	0.109	0.064	75	7.298	4.396	3.168	1.985
36	0.670	0.471	0.116	0.069	76	7.792	4.752	3.556	2.228
37	0.714	0.516	0.123	0.077	77	8.351	5.155	4.000	2.505
38	0.765	0.564	0.133	0.083	78	8.962	5.598	4.497	2.815
39	0.823	0.618	0.142	0.091	79	9.654	6.099	5.066	3.169
40	0.889	0.677	0.153	0.100	80	10.410	6.649	5.707	3.570
41	0.964	0.742	0.165	0.111	81	11.296	7.290	6.460	4.046
42	1.051	0.812	0.179	0.119	82	12.256	7.993	7.307	4.589
43	1.149	0.888	0.193	0.130	83	13.323	8.781	8.269	5.217
44	1.262	0.971	0.209	0.141	84	14.484	9.649	9.347	5.940
45	1.387	1.060	0.228	0.155	85	15.718	10.595	10.535	6.764
46	1.528	1.155	0.249	0.169	86	17.067	11.604	11.856	7.718
47	1.682	1.256	0.270	0.182	87	18.524	12.645	13.309	8.803
48	1.849	1.364	0.295	0.196	88	20.080	13.698	14.880	10.015
49	2.025	1.478	0.321	0.213	89	22.058	14.793	16.607	11.373
50	2.211	1.596	0.346	0.229	90	24.258	15.934	18.477	12.859
51	2.359	1.652	0.373	0.241	91	26.507	17.120	20.454	14.429
52	2.505	1.708	0.402	0.254	92	28.832	18.414	22.571	16.099
53	2.647	1.765	0.432	0.268	93	31.208	19.824	24.802	17.851
54	2.783	1.821	0.466	0.281	94	33.615	21.357	27.115	19.673
55	2.913	1.875	0.501	0.296	95	36.157	23.082	29.566	21.616
56	3.033	1.926	0.538	0.311	96	38.706	24.914	32.018	23.597
57	3.141	1.973	0.578	0.329	97	41.403	26.964	34.557	25.694
58	3.245	2.017	0.620	0.347	98	44.267	29.169	37.176	27.911
59	3.345	2.060	0.666	0.370	99	47.301	31.537	39.861	30.250

1. Male beneficiaries have the same inactive mortality assumptions as male retirees. Similarly, female beneficiaries have the same inactive mortality assumptions as female retirees. All rates are for members of the given age in 2021.
2. The disabled mortality rates are the Pub-2010 Disabled Retirees Tables for males and females, with a 160% adjustment for males and a 125% adjustment for females. Both are projected generationally using 100% of the MP-2021 Ultimate scale.
3. The inactive mortality rates are the Pub-2010 General Retirees Tables for males and females, with a 135% adjustment for males and a 120% adjustment for females. Both are projected generationally using 100% of the MP-2021 Ultimate scale.

**Annual Probability of Terminating Employment
 for Reasons Other than Service Retirement, Disability, or Death
 Middle Termination Group
 Table E-6: Termination***

Years of Service	Entry Age 20	Entry Age 30	Entry Age 40	Entry Age 50
0	33.0%	27.0%	24.0%	22.0%
1	25.0	21.0	18.0	16.0
2	21.0	18.0	14.0	13.0
3	18.0	15.0	12.0	11.0
4	15.0	13.0	10.0	9.0
5	13.0	11.0	9.0	8.0
6	11.0	10.0	8.0	7.0
7	10.0	9.0	7.0	6.0
8	9.0	8.0	6.0	5.5
9	8.0	7.0	5.5	5.0
10	7.0	6.5	5.1	0.0
11	6.5	6.0	4.8	0.0
12	6.0	5.5	4.5	0.0
13	5.5	5.0	4.2	0.0
14	5.0	4.7	3.8	0.0
15	4.4	4.4	3.4	0.0
16	4.0	4.0	3.0	0.0
17	3.6	3.6	2.6	0.0
18	3.3	3.3	2.2	0.0
19	3.0	3.0	1.8	0.0
20	2.7	2.7	0.0	0.0
21	2.5	2.5	0.0	0.0
22	2.3	2.3	0.0	0.0
23	2.1	2.1	0.0	0.0
24	1.9	1.9	0.0	0.0
25	1.7	1.7	0.0	0.0
26	1.5	1.5	0.0	0.0
27	1.3	1.3	0.0	0.0
28	1.1	1.1	0.0	0.0
29	1.0	1.0	0.0	0.0
30 & Later	0.0	0.0	0.0	0.0

1 The above tables are adjusted based on the termination group by multiplying by the following factors.

Zero	0%	Middle	100%
Extra-Low	70%	Mid-High	110%
Low	80%	High	120%
Mid-Low	90%		

Note: For plans that have adopted the partial lump-sum payment option, zero termination is assumed for individuals within two years of retirement eligibility. Additionally, there is a 0.0% probability of termination for all plans when a member is eligible for service retirement.

**Probability of Refund Upon Termination
 for Reasons Other than Service Retirement, Disability, or Death**

Table E-7: Refund

Years of Service	5-Year Vesting	8-Year Vesting	10-Year Vesting
0	100.0%	100.0%	100.0%
1	100.0	100.0	100.0
2	100.0	100.0	100.0
3	100.0	100.0	100.0
4	100.0	100.0	100.0
5	40.0	100.0	100.0
6	38.0	100.0	100.0
7	36.0	100.0	100.0
8	34.0	34.0	100.0
9	33.0	33.0	100.0
10	32.0	32.0	32.0
11	31.0	31.0	31.0
12	30.0	30.0	30.0
13	29.0	29.0	29.0
14	27.0	27.0	27.0
15	26.0	26.0	26.0
16	25.0	25.0	25.0
17	24.0	24.0	24.0
18	23.0	23.0	23.0
19	22.0	22.0	22.0
20	21.0	21.0	21.0
21	20.0	20.0	20.0
22	19.0	19.0	19.0
23	18.5	18.5	18.5
24	18.0	18.0	18.0
25	17.5	17.5	17.5
26	17.0	17.0	17.0
27	16.5	16.5	16.5
28	16.0	16.0	16.0
29*	15.5	15.5	15.5

** Members with more than 29 years of service are not assumed to refund.*