

State of Nevada
 Postretirement Health and Life Insurance Plan
 —Employer Allocation of Estimated Implicit Subsidy

Employer I.D.	Employer	Fiscal Year Ending June 30, 2020			Fiscal Year Ending June 30, 2021		
		Contribution Amount	Allocation Percentage	Estimated Implicit Subsidy	Contribution Amount	Allocation Percentage	Estimated Implicit Subsidy
101	Board of Medical Examiners	\$ 57,914	0.1415%	\$ 18,000	\$ 56,916	0.1297%	\$ 17,700
102	Nevada State Board of Nursing	42,302	0.1033%	13,100	43,878	0.1000%	13,600
103	Board of Pharmacy	39,504	0.0965%	12,300	42,134	0.0960%	13,100
104	Board of Chiropractors	2,629	0.0064%	800	2,864	0.0065%	900
105	Board of Dental Examiners	9,949	0.0243%	3,100	9,381	0.0214%	2,900
106	Legislative Counsel Bureau	499,632	1.2203%	155,000	531,670	1.2116%	165,100
108	Board of Osteopathic Medicine	4,999	0.0122%	1,600	5,515	0.0126%	1,700
109	Board of Massage Therapist	8,730	0.0213%	2,700	8,767	0.0200%	2,700
111	Funeral and Cemetery Board	3,746	0.0091%	1,200	4,105	0.0094%	1,300
113	Public Employee Retirement System	107,891	0.2635%	33,500	114,270	0.2604%	35,500
116	Central Payroll	21,130,765	51.6109%	6,554,500	22,866,963	52.1103%	7,101,600
118	NDOT	2,241,883	5.4757%	695,400	2,418,473	5.5113%	751,100
128	Board of Accountancy	5,212	0.0127%	1,600	5,318	0.0121%	1,700
129	Board of Cosmetology	26,155	0.0639%	8,100	29,186	0.0665%	9,100
134	Board of Professional Engineers	9,110	0.0223%	2,800	9,498	0.0216%	2,900
139/140	UNLV/UNR	16,724,699	40.8493%	5,187,900	17,706,931	40.3514%	5,499,100
141	Board of Architecture	6,605	0.0161%	2,000	6,992	0.0159%	2,200
146	Board of Examiners for Social Workers	5,079	0.0124%	1,600	5,295	0.0121%	1,600
147	Liquified Petroleum Gas Board	3,790	0.0093%	1,200	3,817	0.0087%	1,200
148	Board of Optometry	2,920	0.0071%	900	3,155	0.0072%	1,000
149	Board of Veterinary Examiners	6,516	0.0159%	2,000	4,276	0.0097%	1,300
150	Board of Examiners - Alcohol, Drugs & Gambling	2,401	0.0059%	700	2,400	0.0055%	700
Total		\$ 40,942,430	100.0000%	\$ 12,700,000	\$ 43,881,808	100.0000%	\$ 13,628,000

The implicit subsidy was estimated based on the ratio of the blended pre-65 retiree premiums to the full cost pre-65 retiree premiums as determined by the Plan's health care actuary, and the projected gross pre-65 retiree costs from the fiscal 2020 and fiscal 2021 GASB 75 actuarial valuations.

Employer allocations are based on the employer contributions provided by the State for the "measurement" period applicable to each fiscal year.

Please see the fiscal 2020 and fiscal 2021 actuarial valuation reports for a summary of the census data, plan provisions, and actuarial assumptions used in the calculations.