

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

Employer I.D.	Employer	Fiscal Year Ending June 30, 2021			Fiscal Year Ending June 30, 2022		
		Contribution Amount	Allocation Percentage	Estimated Implicit Subsidy	Contribution Amount	Allocation Percentage	Estimated Implicit Subsidy
101	Board of Medical Examiners	\$ 56,916	0.1297%	\$ 17,700	\$ 56,223	0.1421%	\$ 20,000
102	Nevada State Board of Nursing	43,878	0.1000%	13,600	41,902	0.1059%	14,900
103	Board of Pharmacy	42,134	0.0960%	13,100	46,312	0.1171%	16,400
104	Board of Chiropractors	2,864	0.0065%	900	2,611	0.0066%	900
105	Board of Dental Examiners	9,381	0.0214%	2,900	9,682	0.0245%	3,400
106	Legislative Counsel Bureau	531,670	1.2116%	165,100	461,344	1.1661%	163,800
108	Board of Osteopathic Medicine	5,515	0.0126%	1,700	6,009	0.0152%	2,100
109	Board of Massage Therapist	8,767	0.0200%	2,700	6,578	0.0166%	2,300
111	Funeral and Cemetery Board	4,105	0.0094%	1,300	3,928	0.0099%	1,400
113	Public Employee Retirement System	114,270	0.2604%	35,500	103,765	0.2623%	36,900
116	Central Payroll	22,866,963	52.1103%	7,101,600	20,746,976	52.4393%	7,368,200
118	NDOT	2,418,473	5.5113%	751,100	2,146,050	5.4243%	762,200
128	Board of Accountancy	5,318	0.0121%	1,700	6,149	0.0155%	2,200
129	Board of Cosmetology	29,186	0.0665%	9,100	28,187	0.0712%	10,000
134	Board of Professional Engineers	9,498	0.0216%	2,900	8,525	0.0215%	3,000
139/140	UNLV/UNR	17,706,931	40.3514%	5,499,100	15,863,427	40.0958%	5,633,900
141	Board of Architecture	6,992	0.0159%	2,200	6,386	0.0161%	2,300
146	Board of Examiners for Social Workers	5,295	0.0121%	1,600	4,937	0.0125%	1,800
147	Liquified Petroleum Gas Board	3,817	0.0087%	1,200	4,751	0.0120%	1,700
148	Board of Optometry	3,155	0.0072%	1,000	3,026	0.0076%	1,100
149	Board of Veterinary Examiners	4,276	0.0097%	1,300	3,619	0.0091%	1,300
150	Board of Examiners - Alcohol, Drugs & Gambling	2,400	0.0055%	700	2,009	0.0051%	700
171	Nevada Physical Therapy Board	-	0.0000%	-	1,393	0.0035%	500
Total		\$ 43,881,808	100.0000%	\$ 13,628,000	\$ 39,563,787	100.0000%	\$ 14,051,000

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 2021 and fiscal 2022 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 2021 and fiscal 2022 actuarial valuation reports for a summary of the census data, plan provisions, and actuarial assumptions used in the calculations.