



Actuarial Valuation Report

State of New Jersey

State Health Benefits Program (Local Education)

GASB 75 Accounting Results for the Fiscal Year Ending June 30,
2023

Measurement Date June 30, 2022

Introduction

This report documents the results of the actuarial valuation for the fiscal year ending June 30, 2023 of the State Health Benefits Program (Local Education) for the State of New Jersey. The plan is a single-employer plan and does not issue a separate financial statement. As a result, all reporting requirements are included in the employer's financial statement. These results are based on a Measurement Date of June 30, 2022. The information provided in this report is intended strictly for documenting information relating to company and plan disclosure and reporting requirements.

Determinations for purposes other than the financial accounting requirements may be significantly different from the results in this report. Thus, the use of this report for purposes other than those expressed here may not be appropriate.

This valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board. In addition, the valuation results are based on our understanding of the financial accounting and reporting requirements under U.S. Generally Accepted Accounting Principles as set forth in Government Accounting Standards Board Statement 75 (GASB 75) including any guidance or interpretations provided by the Company and/or its audit partners prior to the issuance of this report. The information in this report is not intended to supersede or supplant the advice and interpretations of the State of New Jersey's auditors. Additional disclosures may be required under GASB 74.

A valuation model was used to develop the liabilities for this valuation. The valuation model relies on ProVal software, which was developed by Winklevoss Technologies, LLC. Experts within Aon selected this software and determined it is appropriate for performing valuations. We coded and reviewed the software for the provisions, assumptions, methods, and data of the State Health Benefits Program (Local Education).

The valuation model outputs various cost scenarios. The "1% increase" and "1% decrease" interest rate scenarios vary only the discount rate assumption, in order to illustrate the impact of a change in that assumption in isolation. In practice, certain other assumptions would also be expected to vary when the discount rate changes. Therefore, the output from these scenarios should be used solely for assessing the impact of the discount rate in isolation and may not represent a realistic set of results for other purposes.

The "1% increase" and "1% decrease" healthcare cost trend scenarios vary only the healthcare cost trend assumption, in order to illustrate the impact of a change in that assumption in isolation. Therefore, the output from these scenarios should be used solely for assessing the impact of the healthcare cost trend in isolation and may not represent a realistic set of results for other purposes.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to (but not limited to) such factors as the following:

- Plan experience differing from that anticipated by the economic or demographic assumptions;
- Changes in actuarial methods or 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); 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 such future measurements.


Funded status measurements shown in this report are determined based on various measures of plan assets and liabilities. For entity and plan disclosure and reporting purposes, funded status is determined using plan assets measured at market value. Plan liabilities are measured based on the interest rates and other assumptions summarized in the Actuarial Assumptions and Methods section of this report.

These funded status measurements may not be appropriate for assessing the sufficiency of plan assets to cover the estimated cost of settling the plan's benefit obligations, and funded status measurements for State of New Jersey and plan disclosure and reporting purposes may not be appropriate for assessing the need for or the amount of future contributions. In conducting the valuation, we have relied on personnel, plan design, health care claim cost, and asset information supplied by State of New Jersey as of the valuation date. While we cannot verify the accuracy of all the information, the supplied information was reviewed for consistency and reasonableness. As a result of this review, we have no reason to doubt the substantial accuracy or completeness of the information and believe that it has produced appropriate results.

The actuarial assumptions and methods used in this valuation are described in the Actuarial Assumptions and Methods section of this report. State of New Jersey selected the economic and demographic assumptions and prescribed them for use for purposes of compliance with GASB 75. Aon provided guidance with respect to these assumptions, and it is our belief that the assumptions represent reasonable expectations of anticipated plan experience.

The undersigned are familiar with the near-term and long-term aspects of OPEB valuations and collectively meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein. The information provided in this report is dependent upon various factors as documented throughout this report, which may be subject to change. Each section of this report is considered to be an integral part of the actuarial opinions.

To our knowledge, no colleague of Aon providing services to State of New Jersey has any material direct or indirect financial interest in State of New Jersey. Thus, we believe there is no relationship existing that might affect our capacity to prepare and certify this actuarial report for State of New Jersey.



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Table of Contents

Accounting Requirements

Development of Net OPEB Expense	2
Reconciliation of Net OPEB Liability	4
Gain/Loss	5
Deferred Outflows/Inflows	6
Sensitivity	7
Disclosure—Changes in Net OPEB Liability and Related Ratios	8

Appendix

Participant Data	13
Health Care Claims Development	15
Actuarial Assumptions and Methods	20
Actuarial Assumptions and Methods—Discussion	34
Plan Provisions	35

Accounting Requirements

Development of GASB 75 Net OPEB Expense

Calculation Details

The following table illustrates the Net OPEB Liability under GASB 75.

	Measurement Year Ending 6/30/2021	Measurement Year Ending 6/30/2022
(1) OPEB Liability		
(a) Retired Participants and Beneficiaries Receiving Payment	\$ 19,955,771,387	\$ 18,276,086,379
(b) Active Participants	<u>40,051,879,583</u>	<u>32,370,376,587</u>
(c) Total	\$ 60,007,650,970	\$ 50,646,462,966
(2) Plan Fiduciary Net Position	<u>0</u>	<u>0</u>
(3) Net OPEB Liability	\$ 60,007,650,970	\$ 50,646,462,966
(4) Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%
(5) Deferred Outflow of Resources for Contributions Made After Measurement Date	\$ 1,286,825,807	TBD

Expense

The following table illustrates the OPEB expense under GASB 75.

	Measurement Year Ending 6/30/2021	Measurement Year Ending 6/30/2022
(1) Service Cost	\$ 3,217,184,264	\$ 2,770,618,025
(2) Interest Cost	1,556,661,679	1,342,187,139
(3) Expected Investment Return	0	0
(4) Administrative Expense	0	0
(5) Plan Changes	(63,870,842)	0
(6) Amortization of Unrecognized		
(a) Liability (Gain)/Loss	(1,296,980,410)	(1,143,727,317)
(b) Asset (Gain)/Loss	0	0
(c) Assumption Change (Gain)/Loss	<u>114,677,369</u>	<u>(1,373,424,285)</u>
(7) Total Expense	\$ 3,527,672,060	\$ 1,595,653,562

Shown below are details regarding the calculation of Service Cost, Interest Cost and Expected Investment Return components of the Expense.

	Measurement Year Ending 6/30/2021	Measurement Year Ending 6/30/2022
(1) Development of Service Cost:		
(a) Normal Cost at Beginning of Measurement Period	\$ 3,217,184,264	\$ 2,770,618,025
(2) Development of Interest Cost:		
(a) Total OPEB Liability at Beginning of Measurement Period	\$ 67,809,962,608	\$ 60,007,650,970
(b) Normal Cost at Beginning of Measurement Period	3,217,184,264	2,770,618,025
(c) Actual Contributions—Member ¹	39,796,196	42,650,252
(c) Actual Gross Benefit Payments ¹	(1,226,213,382)	(1,329,476,059)
(d) Discount Rate	<u>2.21%</u>	<u>2.16%</u>
(e) Interest Cost	\$ 1,556,661,679	\$ 1,342,187,139

¹ Data provided by the State

Reconciliation of Net OPEB Liability

Shown below are details regarding the Total OPEB Liability, Plan Fiduciary Net Position, and Net OPEB Liability for the Measurement Period from June 30, 2021 to June 30, 2022:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) – (b)
Balance Recognized at 6/30/2022 (Based on 6/30/2021 Measurement Date)	\$ 60,007,650,970	\$ 0	\$ 60,007,650,970
Changes Recognized for the Fiscal Year:			
Service Cost	\$ 2,770,618,025	N/A	\$ 2,770,618,025
Interest on the Total OPEB Liability	1,342,187,139	N/A	1,342,187,139
Changes of Benefit Terms	0	N/A	0
Differences Between Expected and Actual Experience	1,399,200,736	N/A	1,399,200,736
Changes of Assumptions	(13,586,368,097)	N/A	(13,586,368,097)
Gross Benefit Payments ¹	(1,329,476,059)	(1,329,476,059)	0
Contributions From the Employer ¹	N/A	1,286,825,807	(1,286,825,807)
Contributions From Members ¹	42,650,252	42,650,252	0
Net Investment Income	N/A	0	0
Administrative Expense	N/A	0	0
Net Changes	\$ (9,361,188,004)	\$ 0	\$ (9,361,188,004)
Balance Recognized at 6/30/2023 (Based on 6/30/2022 Measurement Date)	\$ 50,646,462,966	\$ 0	\$ 50,646,462,966

Notes to Schedule:

Differences Between Expected and Actual Experience: The \$1,399,200,736 increase in liability from June 30, 2021 to June 30, 2022 is due to the combined effect of the following:

Update in census information	\$1,102,043,610
Premium and Claims Experience	<u>297,157,126</u>
Total	\$1,399,200,736

Changes in Assumptions: The \$13,586,368,097 decrease in the liability from June 30, 2021 to June 30, 2022 is due to the combined effect of the following:

Trend Update	\$1,934,312,842
Experience Study Update	(2,690,739,174)
Discount Rate Change	<u>(12,829,941,765)</u>
Total Changes in Assumptions	(\$13,586,368,097)

¹ Data provided by the State

Liability (Gain)/Loss

The following table illustrates the liability gain/loss under GASB 75.

	Measurement Year Ending 6/30/2021	Measurement Year Ending 6/30/2022
(1) OPEB Liability at Beginning of Measurement Period	\$ 67,809,962,608	\$ 60,007,650,970
(2) Service Cost	3,217,184,264	2,770,618,025
(3) Interest on the Total OPEB Liability	1,556,661,679	1,342,187,139
(4) Changes of Benefit Terms	(63,870,842)	0
(5) Changes of Assumptions	59,202,105	(13,586,368,097)
(6) Actual Contributions -Member ¹	39,796,196	42,650,252
(7) Actual Gross Benefit Payments ¹	(1,226,213,382)	(1,329,476,059)
(8) Expected OPEB Liability at End of Measurement Period	\$ 71,392,722,628	\$ 49,247,262,230
(9) Actual OPEB Liability at End of Measurement Period	60,007,650,970	50,646,462,966
(10) OPEB Liability (Gain)/Loss	\$ (11,385,071,658)	\$ 1,399,200,736
(11) Average Future Working Life Expectancy ²	<u>9.24</u>	<u>9.13</u>
(12) OPEB Liability (Gain)/Loss Amortization	\$ (1,232,150,612)	\$ 153,253,093

¹ Data provided by the State

² Based on the average of the expected remaining service lives of all Local Education active and inactive employees that are provided with benefits through the OPEB plan

Deferred Outflows/Inflows

The following table illustrates the Deferred Inflows and Outflows as of June 30, 2022 Measurement Date under GASB 75.

	Deferred Outflows	Deferred Inflows
(1) Difference Between Actual and Expected Experience	\$ 9,042,402,619	\$ 15,462,950,679
(2) Net Difference Between Expected and Actual Earnings on OPEB Plan Investments	0	0
(3) Assumption Changes	<u>8,765,620,577</u>	<u>17,237,289,230</u>
(4) Sub Total	\$ 17,808,023,196	\$ 32,700,239,909
(5) Contributions Made in Fiscal Year Ending 6/30/2023 After Measurement Date	<u>TBD</u>	<u>N/A</u>
(6) Total	\$ TBD	\$ 32,700,239,909

Amortization of Deferred Inflows/Outflows

The table below lists the amortization bases included in the deferred inflows/outflows as of June 30, 2022.

Date Established	Type of Base	Period		Balance		Annual Payment
		Original	Remaining	Original	Remaining	
6/30/2018	Liability (Gain)/Loss	9.51	4.51	(\$5,002,065,740)	(\$2,372,167,875)	(525,979,573)
6/30/2019	Liability (Gain)/Loss	9.29	5.29	(7,323,140,818)	(4,170,012,370)	(788,282,112)
6/30/2020	Liability (Gain)/Loss	9.24	6.24	11,544,750,637	7,796,454,976	1,249,431,887
6/30/2021	Liability (Gain)/Loss	9.24	7.24	(11,385,071,658)	(8,920,770,434)	(1,232,150,612)
6/30/2022	Liability (Gain)/Loss	9.13	8.13	1,399,200,736	1,245,947,643	153,253,093
6/30/2017	Assumptions	9.54	3.54	(7,086,599,129)	(2,629,618,547)	(742,830,097)
6/30/2018	Assumptions	9.51	4.51	(5,291,448,855)	(2,509,404,240)	(556,408,923)
6/30/2019	Assumptions	9.29	5.29	622,184,027	354,289,935	66,973,523
6/30/2020	Assumptions	9.24	6.24	12,386,549,981	8,364,942,845	1,340,535,712
6/30/2021	Assumptions	9.24	7.24	59,202,105	46,387,797	6,407,154
6/30/2022	Assumptions	9.13	8.13	(13,586,368,097)	(12,098,266,443)	(1,488,101,654)
	Total Charges				(14,892,216,713)	(2,517,151,602)

Amounts Recognized in the deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in the OPEB expense as follows:

Measurement Period Ending June 30:

2023	(2,517,151,602)
2024	(2,517,151,602)
2025	(2,517,151,602)
2026	(2,175,449,761)
2027	(1,243,951,140)
Thereafter	(3,921,361,006)

Interest Rate Sensitivity

The following table illustrates the impact of interest rate sensitivity on the Net OPEB Liability for measurement year ending June 30, 2021:

	1% Decrease (1.16%)	Current Rate (2.16%)	1% Increase (3.16%)
(1) Total OPEB Liability	\$ 71,879,745,555	\$ 60,007,650,970	\$ 50,659,089,138
(2) Plan Fiduciary Net Position	<u>0</u>	<u>0</u>	<u>0</u>
(3) Net OPEB Liability (Asset)	\$ 71,879,745,555	\$ 60,007,650,970	\$ 50,659,089,138

The following table illustrates the impact of interest rate sensitivity on the Net OPEB Liability for measurement year ending June 30, 2022:

	1% Decrease (2.54%)	Current Rate (3.54%)	1% Increase (4.54%)
(1) Total OPEB Liability	\$ 59,529,589,697	\$ 50,646,462,966	\$ 43,527,080,995
(2) Plan Fiduciary Net Position	<u>0</u>	<u>0</u>	<u>0</u>
(3) Net OPEB Liability (Asset)	\$ 59,529,589,697	\$ 50,646,462,966	\$ 43,527,080,995

Healthcare Cost Trend Sensitivity

The following table illustrates the impact of healthcare cost trend sensitivity on the Net OPEB Liability for measurement year ending June 30, 2021:

	1% Decrease	Trend Rate	1% Increase
(1) Total OPEB Liability	\$ 48,576,388,417	\$ 60,007,650,970	\$ 75,358,991,782
(2) Plan Fiduciary Net Position	<u>0</u>	<u>0</u>	<u>0</u>
(3) Net OPEB Liability (Asset)	\$ 48,576,388,417	\$ 60,007,650,970	\$ 75,358,991,782

The following table illustrates the impact of healthcare cost trend sensitivity on the Net OPEB Liability for measurement year ending June 30, 2022:

	1% Decrease	Trend Rate	1% Increase
(1) Total OPEB Liability	\$ 41,862,397,291	\$ 50,646,462,966	\$ 62,184,866,635
(2) Plan Fiduciary Net Position	<u>0</u>	<u>0</u>	<u>0</u>
(3) Net OPEB Liability (Asset)	\$ 41,862,397,291	\$ 50,646,462,966	\$ 62,184,866,635

Disclosure—Changes in the Net OPEB Liability and Related Ratios

Changes in the Net Pension Liability and Related Ratios¹

	Measurement Year Ending			
	2019	2020	2021	2022
Total OPEB Liability				
Service Cost	\$ 1,734,404,850	\$ 1,790,973,822	\$ 3,217,184,264	\$ 2,770,618,025
Interest Cost	1,827,787,206	1,503,341,357	1,556,661,679	1,342,187,139
Changes of Benefit Terms	0	0	(63,870,842)	0
Differences Between Expected and Actual Experiences	(7,323,140,818)	11,544,750,637	(11,385,071,658)	1,399,200,736
Changes of Assumptions	622,184,027	12,386,549,981	59,202,105	(13,586,368,097)
Contributions—Member ²	37,971,171	35,781,384	39,796,196	42,650,252
Gross Benefit Payments ²	(1,280,958,373)	(1,180,515,618)	(1,226,213,382)	(1,329,476,059)
Net Change in Total OPEB Liability	\$ (4,381,751,937)	\$ 26,080,881,563	\$ (7,802,311,638)	\$ (9,361,188,004)
Total OPEB Liability (Beginning)	<u>46,110,832,982</u>	<u>41,729,081,045</u>	<u>67,809,962,608</u>	<u>60,007,650,970</u>
Total OPEB Liability (Ending)	\$ 41,729,081,045	\$ 67,809,962,608	\$ 60,007,650,970	\$ 50,646,462,966
Plan Fiduciary Net Position²				
Contributions—Employer	\$ 1,242,987,202	\$ 1,144,734,234	\$ 1,186,417,186	\$ 1,286,825,807
Contributions—Member	37,971,171	35,781,384	39,796,196	42,650,252
Net Investment Income	0	0	0	0
Gross Benefit Payments	(1,280,958,373)	(1,180,515,618)	(1,226,213,382)	(1,329,476,059)
Administrative Expense	0	0	0	0
Other	0	0	0	0
Net Change in Plan Fiduciary Net Position	\$ 0	\$ 0	\$ 0	\$ 0
Plan Fiduciary Net Position (Beginning)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Plan Fiduciary Net Position (Ending)	\$ 0	\$ 0	\$ 0	\$ 0
Net OPEB Liability (Ending)	\$ 41,729,081,045	\$ 67,809,962,608	\$ 60,007,650,970	\$ 50,646,462,966
Net Position as a Percentage of OPEB Liability	0.00%	0.00%	0.00%	0.00%
Covered-Employee Payroll³	\$ 13,929,083,479	\$ 14,267,738,657	\$ 14,425,669,769	\$ 14,753,355,408
Net OPEB Liability as a Percentage of Payroll	299.58%	475.27%	415.98%	343.29%

¹ GASB 75 was effective first for employer fiscal years beginning after June 15, 2017.

² Data provided by the State

³ Covered payroll for the measurement period is based on payroll census data as of the beginning of the measurement period.

Disclosure—Contribution Schedule

Contributions

	Measurement Year Ending			
	2019	2020	2021	2022
Actuarially Determined Contribution	N/A	N/A	N/A	N/A
Contributions Made in Relation to the Actuarially Determined Contribution	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Contribution Deficiency (Excess)	N/A	N/A	N/A	N/A
Covered-Employee Payroll ²	\$ 13,929,083,479	\$ 14,267,738,657	\$ 14,425,669,769	\$ 14,753,355,408
Contributions as a Percentage of Payroll	N/A	N/A	N/A	TBD

Notes to Schedule:

Valuation Date: June 30, 2021

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method Entry Age Normal -Level % of Salary

Asset Valuation Method N/A

Salary Increases Differs by pension group (e.g. - PERS, PFRS, TPAF, ABP). See "Actuarial Assumptions and Methods" section.

Investment Rate of Return 3.54% net of OPEB plan investment expense, including inflation.

Retirement Age Differs by pension group (e.g. - PERS, PFRS, TPAF, ABP). See "Actuarial Assumptions and Methods" section.

Mortality PUB-2010 "General", "Teachers", and "Safety" classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021

² Covered payroll for the measurement period is based on the payroll census data as of the beginning of the measurement period.

Appendix

Projected Incurred Health Care Costs

The following table summarizes the annual expected payments for benefits provided by the State based on assumptions and contributions described in the “Plan Provisions” and “Actuarial Assumptions and Methods” sections:

Local Education	
Year Ending	(\$ millions)
6/30/2022 ¹	\$1,286.8
6/30/2023	\$1,346.3
6/30/2024	\$1,383.7
6/30/2025	\$1,461.7
6/30/2026	\$1,564.4
6/30/2027	\$1,677.0
6/30/2028	\$1,802.0
6/30/2029	\$1,932.7
6/30/2030	\$2,069.7
6/30/2031	\$2,219.8
6/30/2032	\$2,374.6

¹ Actual health and prescription drug benefit payments and employee contributions for fiscal year ending June 30, 2022 were provided by the State.

Ten-Year Projection of Total OPEB Liability

The following table summarizes the annual expected payments for benefits provided by the State based on assumptions and contributions described in the “Plan Provisions” and “Actuarial Assumptions and Methods” sections:

Local Education (\$ millions)					
Measurement Period Ending	Total OPEB Liability (Beginning)	Service Cost + Interest Cost¹	Changes in Assumptions	Benefit Payments²	Total OPEB Liability (End)
6/30/2023	\$ 50,646.5	\$ 3,979.0	\$-	\$ 1,346.3	\$ 53,279.2
6/30/2024	\$ 53,279.2	\$ 4,168.8	\$-	\$ 1,383.7	\$ 56,064.3
6/30/2025	\$ 56,064.3	\$ 4,367.5	\$-	\$ 1,461.7	\$ 58,970.1
6/30/2026	\$ 58,970.1	\$ 4,574.5	\$-	\$ 1,564.4	\$ 61,980.2
6/30/2027	\$ 61,980.2	\$ 4,789.8	\$-	\$ 1,677.0	\$ 65,093.0
6/30/2028	\$ 65,093.0	\$ 5,013.3	\$-	\$ 1,802.0	\$ 68,304.3
6/30/2029	\$ 68,304.3	\$ 5,245.2	\$-	\$ 1,932.7	\$ 71,616.8
6/30/2030	\$ 71,616.8	\$ 5,486.0	\$-	\$ 2,069.7	\$ 75,033.1
6/30/2031	\$ 75,033.1	\$ 5,735.7	\$-	\$ 2,219.8	\$ 78,549.0
6/30/2032	\$ 78,549.0	\$ 5,994.7	\$-	\$ 2,374.6	\$ 82,169.1

¹Projection assumes an annual discount rate of 3.54%. Service Cost increases each year with the average salary scale by pension group.

²Based on expected benefit payments.

Participant Data

The actuarial valuation was based on personnel information from State of New Jersey records as of June 30, 2021. Following are some of the pertinent characteristics from the personnel data as of that date.

Participant Counts as of June 30, 2021	
<u>Actives</u>	
<i>PERS General</i>	65,902
<i>PERS Legislators</i>	0
<i>TPAF</i>	143,830
<i>ABP</i>	3,391
<i>PFRS</i>	25
Active Total	213,148
<u>Retirees</u>	
Single Coverage	
<i>HMO</i>	2,549
<i>PPO</i>	53,432
Family Coverage	
<i>HMO</i>	1,825
<i>PPO</i>	46,019
Retiree Total	103,825
Spouses of Retirees Total	47,844
Grand Total	364,817
Male / Female Ratio as of June 30, 2021	
<u>Actives</u>	
<i>% Female</i>	75%
<i>% Male</i>	25%
<u>Retirees</u>	
<i>% Female</i>	72%
<i>% Male</i>	28%
Average Age as of June 30, 2021	
Actives	46.68
Retirees	73.32
Average Service as of June 30, 2021	
Actives	13.50
Retirees	N/A

Age / Service Scatter

The following table summarizes the distribution of the future retiree population by age and service as of June 30, 2021.

Local Education Age-Service Scatter

Age	Service							Total
	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30+	
15-19	22	0	0	0	0	0	0	22
20-24	2,965	10	0	0	0	0	0	2,975
25-29	13,630	2,517	7	0	0	0	0	16,154
30-34	8,602	12,889	2,122	32	0	0	0	23,645
35-39	5,257	6,669	10,726	3,578	28	0	0	26,258
40-44	4,625	3,676	5,083	12,444	3,035	15	0	28,878
45-49	4,372	3,531	3,329	6,047	9,174	1,321	21	27,795
50-54	3,982	3,624	4,131	5,321	5,660	4,869	1,134	28,721
55-59	2,827	2,692	4,233	6,285	4,699	2,071	2,717	25,524
60-64	1,520	1,781	2,833	5,513	5,171	1,690	1,945	20,453
65-69	490	646	1,172	2,231	2,469	952	1,023	8,983
70+	162	216	490	898	846	406	722	3,740
Total	48,454	38,251	34,126	42,349	31,082	11,324	7,562	213,148

Health Care Claims Development

Applicability of Health Care Reforms to Valuation

Background

On March 23, 2010, the “Patient Protection and Affordable Care Act” was signed into law, followed by the passage of the “Health Care and Education Affordability Reconciliation Act of 2010” on March 30, 2010 (“Acts”). The health care reforms contained in these Acts have wide-spread impact on corporate health care programs, including those covering retirees. This valuation reflects Aon’s interpretation of the Acts based on information currently available. Future regulations on each aspect of the Acts may be different than Aon’s initial interpretations.

Key issues in Health Care Reform that have an effect on the Plan Sponsor valuation include:

- Group market reforms
- Early Retiree Reimbursement Program
- Taxation of Retiree Drug Subsidy for Post-65 Coverage

The valuation issues related to each of these topics are discussed below.

Group Market Reforms

- **Requirement to Cover Children to Age 26**—The Acts requires that a group health plan that provides dependent coverage of children shall continue to make such coverage available for an adult child until the child turns 26 years of age. Current and future dependent children are valued implicitly in the valuation. Per capita claims costs were developed using claims information for all covered lives and adult headcounts. As such, the impact of child coverage is built into the per capita claims for retirees and spouses.
- **Elimination of Benefit Limitations**—The Acts include a number of other provisions that may increase the cost of retiree health care including the elimination of lifetime maximum benefits and “restrictive” annual benefit limitations. We have made no adjustment for these additional benefits because there are no material limits in the plans.

Medicare Part D reimbursements and the Early Retiree Reinsurance program do not fall under GASB 75.

Claims Cost Development

PPO and HMO medical, prescription drug, and EGWP incurred claims were developed based on actual incurred claims from January 2021 through December 2021 reflecting paid claims runout through March 2022. EGWP revenue amounts are developed for Plan Year 2022, based on information provided by Optum, then trended to 2023. Projected incurred claims used to develop projected claims amounts include claims that are assumed to be incurred but not reported. Claims were trended and adjusted for plan design changes in effect for Plan Year 2023.

Claim costs for future retirees are based on a blend of the claim costs for current retirees and the assumed percentage of future retirees who elect the PPO or HMO plan options. This blend consists of 95% of the current retiree PPO costs and 5% of the current retiree HMO costs.

2021 claims experience was adjusted to normalize the cost for the impact of COVID-19. At this time, we expect the impact of COVID-19 on medical claims costs (excluding prescription drugs) will be small for 2022 relative to the overall liability. We do expect these factors to be short-term in nature, with claims costs returning to normal in 2023 and beyond. Therefore, we do not believe COVID-19 has a significant impact on long-term claims costs projections and plan liabilities. Given the uncertainty is short-term in nature with minimal long-term impact, we have not adjusted our projected claims costs or healthcare trend assumptions for COVID-19.

Claims Cost for Current Retirees as of July 1, 2021

Age	Local Education Retirees					
	PPO			HMO		
	Medical & Admin	Rx Claims	Retiree EGWP	Medical & Admin	Rx Claims	Retiree EGWP
25	\$4,605	\$597	\$0	N/A	N/A	\$0
30	\$5,275	\$755	\$0	N/A	N/A	\$0
35	\$6,052	\$955	\$0	N/A	N/A	\$0
40	\$6,953	\$1,207	\$0	N/A	N/A	\$0
45	\$7,998	\$1,527	\$0	N/A	N/A	\$0
50	\$9,512	\$1,921	\$0	N/A	N/A	\$0
55	\$11,594	\$2,416	\$0	N/A	N/A	\$0
60	\$14,283	\$3,025	\$0	N/A	N/A	\$0
65	\$1,478	\$3,517	\$1,606	\$1,645	\$3,759	\$1,587
70	\$1,663	\$4,238	\$1,935	\$1,860	\$4,530	\$1,912
75	\$1,802	\$4,795	\$2,189	\$2,021	\$5,125	\$2,163
80	\$1,990	\$4,990	\$2,279	\$2,236	\$5,333	\$2,251
85	\$2,259	\$5,040	\$2,304	\$2,547	\$5,388	\$2,276
90	\$2,410	\$5,065	\$2,314	\$2,721	\$5,413	\$2,286

Claims Cost for Future Retirees as of July 1, 2021

Age	Local Education Actives		
	Medical & Admin	Rx Claims	Retiree EGWP
25	\$4,605	\$597	\$0
30	\$5,275	\$755	\$0
35	\$6,052	\$955	\$0
40	\$6,953	\$1,207	\$0
45	\$7,998	\$1,527	\$0
50	\$9,512	\$1,921	\$0
55	\$11,594	\$2,416	\$0
60	\$14,283	\$3,025	\$0
65	\$1,486	\$3,529	\$1,605
70	\$1,673	\$4,253	\$1,934
75	\$1,813	\$4,812	\$2,188
80	\$2,002	\$5,007	\$2,278
85	\$2,273	\$5,507	\$2,303
90	\$2,426	\$5,082	\$2,313

Medicare Part B* **Average Rate**
Reimbursements as of January 1, 2022 \$170.10 per month

* Note: The Medicare Part B reimbursement is the assumed amount for all future retirees and non-Medicare current retirees. Actual Part B reimbursements were used for current Medicare retirees, provided by the State for the State and the Local Education groups.

Trends

Medical Trend (all programs in these categories)

To Fiscal Year Ending	Annual Rate of Increase		
	Pre-65	Post-65 (HMO)	Post-65 (PPO)
2023	6.25%	-3.54%	-1.99%
2024	6.00%	-8.15%	-5.86%
2025	5.75%	6.55%	6.28%
2026	5.50%	15.19%	13.44%
2027	5.25%	13.11%	11.69%
2028	5.00%	11.56%	10.40%
2029	4.75%	10.35%	9.39%
2030	4.50%	9.36%	8.53%
2031	4.50%	8.55%	7.86%
2032	4.50%	6.28%	5.97%
2033 and Later	4.50%	4.50%	4.50%

*Actual fully-insured Medicare Advantage rate for Plan Year 2022 and 2023 are reflected.

Prescription Drug Trend (all programs in these categories)
 EGWP revenue assumed to increase with prescription drug trend

Annual Rate of Increase	
To Fiscal Year Ending	%
2023	8.00%
2024	7.50%
2025	7.00%
2026	6.50%
2027	6.00%
2028	5.50%
2029	5.00%
2030 and Later	4.50%

Medicare Part B Premium
 Reimbursement

Annual Rate of Increase	
To Fiscal Year Ending	%
2023 and Later	5.00%

Morbidity

Medical

Expected medical claims are assumed to increase as participants age as follows:

Annual rate of increase	
Age	%
20 - 24	3.00%
25 - 29	3.00%
30 - 34	3.00%
35 - 39	3.00%
40 - 44	3.00%
45 - 49	3.70%
50 - 54	4.20%
55 - 59	4.40%
60 - 64	3.70%
65 - 69	2.70%
70 - 74	1.80%
75 - 79	2.20%
80 - 84	2.80%
85 - 89	1.40%
90+	0.00%

Prescription Drug

Expected prescription drug claims are assumed to increase as participants age as follows:

Annual rate of increase	
Age	%
20 - 24	4.80%
25 - 29	4.80%
30 - 34	4.80%
35 - 39	4.80%
40 - 44	4.80%
45 - 49	4.70%
50 - 54	4.70%
55 - 59	4.60%
60 - 64	4.60%
65 - 69	3.80%
70 - 74	2.50%
75 - 79	0.80%
80 - 84	0.20%
85 - 89	0.10%
90+	0.00%

Actuarial Assumptions and Methods

Actuarial Cost Method	Entry Age Normal cost method.
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 to June 30, 2022
Valuation Date	For the Fiscal Year Ending June 30, 2023: June 30, 2021 For the Fiscal Year Ending June 30, 2022: June 30, 2020
Census Data	For the Fiscal Year Ending June 30, 2023: June 30, 2021 For the Fiscal Year Ending June 30, 2022: June 30, 2020
Service Cost	The Actuarial Present Value of benefits is allocated as a level percentage over the earnings of an individual between entry age (i.e. – age at hire) and assumed retirement age.
Discount Rate	As of June 30, 2022: 3.54% As of June 30, 2021: 2.16% As of June 30, 2020: 2.21%
Municipal Bond Rate Basis	Bond Buyer General Obligation 20-Bond Municipal Bond Index
Salary Increases	Active salaries, used to determine retirement allowance in the future, are assumed to increase as follows:

Actuarial Assumptions and Methods (continued)

Public Employees' Retirement System
(PERS)

Completed Years of Service	Annual Rate of Increase (%)
0	6.55
5	5.75
10	4.75
15	3.75
20	3.15
25	2.85
>=29	2.75

Police and Firemen's Retirement
System (PFRS)

Service	Annual Rate of Increase (%)
0	16.25
5	11.00
10	6.00
15	4.00
>=17	3.25

Teachers' Pension and Annuity Fund
(TPAF) & Alternate Benefits Program
(ABP)

Completed Years of Service	Annual Rate of Increase (%)
0	4.25
5	4.70
10	5.40
15	5.65
20	4.05
25	3.05
>=29	2.75

Actuarial Assumptions and Methods (continued)

CPI	2.50%
Retirement Rates	See Table
Future Retiree Healthy Mortality	<p><u>PFRS:</u> PUB-2010 Healthy “Safety” classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021</p> <p><u>PERS:</u> PUB-2010 Healthy “General” classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021</p> <p><u>TPAF/ABP:</u> PUB-2010 Healthy “Teachers” classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021</p>
Current Retiree Healthy Mortality	<u>Retirees:</u> PUB-2010 “General” classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021
Disabled Mortality	<p><u>PFRS Future Disabled Retirees:</u> PUB-2010 “Safety” classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021</p> <p><u>PERS Future Disabled Retirees:</u> PUB-2010 “General” classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021</p> <p><u>TPAF/ABP Future Disabled Retirees:</u> PUB-2010 “Teachers” classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021</p> <p><u>Current Disabled Retirees:</u> PUB-2010 “General” classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2021</p>

Actuarial Assumptions and Methods (continued)

Withdrawal Rates	See Table
Disability Rates	See Table
Spouse Coverage Election Rate	Spouses are assumed to lose coverage upon the death of the former employee. While spouses may participate in the SEHBP at an unsubsidized rate, we have assumed they will not participate.
Future Retirees	It is assumed that 45% are married. Future retirees who are assumed to be married are assumed to choose family coverage at retirement. Males are assumed to be three years older than their female spouses.
Current Retirees	<p>Spousal coverage is based on actual retiree coverage elections. Actual spouse age is used where available. In instances where this information is not available, males are assumed to be three years older than their female spouses.</p> <p>We assumed that:</p> <ul style="list-style-type: none"> ▪ 100% of all retirees who currently have healthcare coverage will continue with the same coverage. ▪ 100% of all actives, upon retirement, will be assumed to have the following coverage blend: <ul style="list-style-type: none"> <li style="margin-left: 40px;">PPO: 95% <li style="margin-left: 100px;">HMO: 5% <p>Other available plan options are assumed to garner zero enrollment.</p> <p>Part B Coverage is based on actual provisions.</p>
Participant Contributions for Current Retirees	Actual contribution amounts were provided by the State for current healthy and disabled retirees who contribute towards the cost of their postretirement health care benefits. The Chapter 78 contribution percentages for healthy retirees were determined based on the actual contributions received from the State and each retiree's plan election.

Actuarial Assumptions and Methods (continued)

Actuarial Accrued Liability	The Actuarial Present Value of Benefits allocated to all periods prior to the valuation year.
Valuation Methodology and Terminology	GASB accounting methodology has been used to determine the postretirement medical benefit obligations. Under the EGWP program, the Medicare reimbursements to the Plan will be shown as a reduction in the plan sponsor liability.
Data Adjustments	During the course of our review of the census data provided by the State, reasonable adjustments were made to the census data resulting from conversations with the State.

Note: Alternate Benefit Program participants are assumed to follow Teachers' Pension and Annuity Fund assumptions.

Medical and Prescription Drug Benefit Contributions for Current Retirees and Grandfathered Future Retirees

Individuals who pay 100% of the plan cost are excluded from the valuation results.

For retirees receiving State-paid SEHBP benefits and future retirees who are currently in retirement status as of July 1, 2011 or have at least 20 years of service as of July 1, 2011, we will apply average contribution rates to the population. Based on the reporting in published SEHBP financial reports, the average contributions are as follows:

Local Education: 0% of cost

Certain future retirees will pay 1.5% of pension for retiree medical coverage, unless they participate in the New Jersey Retirees' Wellness Program. The valuation assumes that 100% of future retirees will participate in the Wellness Program and, therefore, avoid paying the contribution rates for coverage.

The contribution required in retirement for Local Education employees who have become members on or after May 21, 2010 will not be waived for a retiree who participates in the Wellness Program.

Actuarial Assumptions and Methods (continued)

Retiree Contributions for Current Retirees Grandfathered under Chapter 78

Age	Local Education Employee Contributions	
	PPO	HMO
25	\$0	\$0
30	\$0	\$0
35	\$0	\$0
40	\$0	\$0
45	\$0	\$0
50	\$0	\$0
55	\$0	\$0
60	\$0	\$0
65	\$0	\$0
70	\$0	\$0
75	\$0	\$0
80	\$0	\$0
85	\$0	\$0
90	\$0	\$0

Grandfathered Retiree Contributions for Future Retirees (not subject to Retiree Contributions under Chapter 78)

Age	Local Education Employee Contributions
	25
30	\$0
35	\$0
40	\$0
45	\$0
50	\$0
55	\$0
60	\$0
65	\$0
70	\$0
75	\$0
80	\$0
85	\$0
90	\$0

Actuarial Assumptions and Methods (continued)

Plan Year 2022 Medical & Rx Annual Gross Premiums

(Used to determine future Retiree Contributions under Chapter 78)

Medical Cost Group	Pre 65		65 and Over	
	Single	Family	Single	Family
Local Education	\$10,538	\$23,368	\$1,472	\$3,216

Rx Cost Group	Pre 65		65 and Over	
	Single	Family	Single	Family
Local Education	\$2,450	\$5,433	\$2,625	\$5,249

Medical premiums are assumed to increase with medical trend. Prescription drug premiums are assumed to increase with prescription drug trend.

Single premiums are a weighted average of PPO and HMO premiums. Family premiums reflect the current enrollment distribution of Married, Family, and Parent premiums, as well as the PPO/HMO blend.

Medical and Prescription Drug Benefit Contributions for Non-Grandfathered Future Retirees (who are subject to retiree contributions under Chapter 78)

Pre-Medicare Retirees

The New Jersey Educator Health Plan is the only plan option available to pre-Medicare retirees under the implementation of Chapter 44.

In addition, under Chapter 44, future retirees who do not have at least 20 years of service as of July 1, 2011, are assumed to contribute a percentage of retirement allowance ("RA") based on the following schedule.

Retiree Contribution Rates

Retirement Allowance (RA)	Single	Married	Family	Parent & Child
RA < \$40k	1.70%	2.80%	3.30%	2.20%
\$40k ≤ RA < \$50k	1.90%	3.30%	3.90%	2.50%
\$50k ≤ RA < \$60k	2.20%	3.90%	4.40%	2.80%
\$60k ≤ RA < \$70k	2.50%	4.40%	5.00%	3.00%
\$70k ≤ RA < \$80k	2.80%	5.00%	5.50%	3.30%
\$80k ≤ RA < \$90k	3.00%	5.50%	6.00%	3.60%
\$90k ≤ RA < \$100k	3.30%	6.00%	6.60%	3.90%
\$100k ≤ RA < \$125k	3.60%	6.60%	7.20%	4.40%
RA ≥ \$125k	3.60%	6.60%	7.20%	4.40%

For purposes of estimating contributions for dependent coverages, a weighted average contribution is assumed reflecting approximately 62% of the "Married" schedule, 29% of the "Family" schedule and 9% of the "Parent & Child" schedule, based on pre-Medicare retiree enrollment

Pre-Medicare disabled retirees are eligible to enroll in the New Jersey Educator Health Plan option and are assumed to contribute 1.5% of their estimated retirement allowance.

Actuarial Assumptions and Methods (continued)

Post-Medicare Retirees

Future retirees, who do not have at least 20 years of service as of July 1, 2011 are expected to pay an amount equal to their Contribution Rate times the plan's gross premiums. In no event shall the contribution be less than 1.5% of the Retirement Allowance. The Contribution Rate is based on type of coverage (single or family) and the Retirement Allowance.

Retiree Contribution Rates

Retirement Allowance (RA)	Single	Family
RA < \$20k	4.5%	3.43%
\$20k =< RA < \$25k	5.5%	3.43%
\$25k =< RA < \$30k	7.5%	4.43%
\$30k =< RA < \$35k	10.0%	5.85%
\$35k =< RA < \$40k	11.0%	6.85%
\$40k =< RA < \$45k	12.0%	7.85%
\$45k =< RA < \$50k	14.0%	9.85%
\$50k =< RA < \$55k	20.0%	14.55%
\$55k =< RA < \$60k	23.0%	16.55%
\$60k =< RA < \$65k	27.0%	20.40%
\$65k =< RA < \$70k	29.0%	22.40%
\$70k =< RA < \$75k	32.0%	25.40%
\$75k =< RA < \$80k	33.0%	26.40%
\$80k =< RA < \$85k	34.0%	27.40%
\$85k =< RA < \$90k	34.0%	29.40%
\$90k =< RA < \$95k	34.0%	29.70%
\$95k =< RA < \$100k	35.0%	29.85%
\$100k =< RA < \$110k	35.0%	34.55%
\$110k =< RA	35.0%	35.00%

Family coverage is defined as 85% of the "Family + One" schedule and 15% of the "Family" schedule.

Medical and Prescription Drug Benefit Contributions for Future Disabled Retirees

All future disabled retirees are assumed to contribute 1.5% of their Retirement Allowance.

Retirement Allowance

Retirement Allowance is assumed to be the annual annuity from the State of New Jersey pension plan:

<i>Public Employees' Retirement System (PERS)</i>	Final Compensation times service at retirement divided by 55
<i>Teacher's Pension and Annuity Fund (TPAF)</i>	Final Compensation times service at retirement divided by 55
<i>Alternate Benefits Program (ABP)</i>	50% of salary at retirement
<i>Police and Firemen's Retirement System (PFRS)</i>	Special Retirement Benefit: 65% of Final Compensation plus 1% of Final Compensation for each year of credited service over 25, subject to a maximum of 70% of Final Compensation

Actuarial Assumptions and Methods (continued)

The following tables provide a sampling of the decrement rate assumptions for each pension group. Where applicable, the sample decrement rates below were adjusted to incorporate eligibility for OPEB benefits.

Public Employees' Retirement System of New Jersey

	Ordinary Disability		Accidental
	Years of Service		
Age	Less than 10	10 and Up	All
30	0.000%	0.205%	0.030%
35	0.000%	0.225%	0.030%
40	0.000%	0.235%	0.030%
45	0.000%	0.275%	0.030%
50	0.000%	3.350%	0.030%
55	0.000%	0.405%	0.030%
60	0.000%	0.455%	0.030%
65	0.000%	0.505%	0.030%
69	0.000%	0.545%	0.030%

Actuarial Assumptions and Methods (continued)

Public Employees' Retirement System of New Jersey

Service	Withdrawal		
	Electing a Deferred Annuity	Electing a Refund	
		Age	
		All	<= 30
0	0.00%	19.00%	11.50%
1	0.00%	19.00%	11.50%
2	0.00%	15.50%	8.50%
3	0.00%	14.00%	7.50%
4	0.00%	11.50%	6.50%
5	0.00%	10.50%	6.00%
6	0.00%	8.50%	5.50%
7	0.00%	8.00%	5.00%
8	0.00%	7.50%	4.50%
9	0.00%	6.50%	4.00%
10	1.80%	1.70%	1.70%
11	1.80%	1.50%	1.50%
12	1.70%	1.40%	1.40%
13	1.60%	1.20%	1.20%
14	1.50%	1.10%	1.10%
15	1.40%	0.90%	0.90%
16	1.30%	0.80%	0.80%
17	1.20%	0.70%	0.70%
18	1.10%	0.60%	0.60%
19	1.00%	0.60%	0.60%
20	1.00%	0.50%	0.50%
21	0.90%	0.50%	0.50%
22	0.80%	0.50%	0.50%
23	0.80%	0.40%	0.40%
>= 24	0.70%	0.30%	0.30%

Actuarial Assumptions and Methods (continued)

Public Employees' Retirement System of New Jersey

		Retirement		
		Tiers 1, 2, 3 and 4		
Age	Less than 25 Years of Service	25 Years of Service	26 or More Years of Service	
40	0.00%	3.00%	2.25%	
45	0.00%	3.00%	2.25%	
50	0.00%	3.50%	3.50%	
55	0.00%	15.00%	15.00%	
60	0.00%	18.00%	14.00%	
65	0.00%	35.00%	20.00%	
70	0.00%	37.00%	24.00%	
75	0.00%	100.00%	100.00%	

		Retirement				
		Tiers 5				
Age	Less than 25 Years of Service	25 Years of Service	26 to 29 Years of Service	30 Years of Service	31 or More Years of Service	
40	0.00%	0.00%	0.00%	3.00%	2.25%	
45	0.00%	0.00%	0.00%	3.00%	2.25%	
50	0.00%	0.00%	0.00%	3.50%	3.50%	
55	0.00%	0.00%	0.00%	15.00%	15.00%	
60	0.00%	0.00%	0.00%	18.00%	14.00%	
65	0.00%	35.00%	35.00%	35.00%	20.00%	
70	0.00%	37.00%	24.00%	24.00%	24.00%	
75	0.00%	100.00%	100.00%	100.00%	100.00%	

Actuarial Assumptions and Methods (continued)

Police and Firemen's Retirement System of New Jersey

Age	Ordinary Disability		Accidental
	Years of Service		
	Less than 4	4 and Up	All
25	0.000%	0.010%	0.010%
30	0.000%	0.050%	0.040%
35	0.000%	0.180%	0.120%
40	0.000%	0.320%	0.260%
45	0.000%	0.320%	0.260%
50	0.000%	0.150%	0.260%
55	0.000%	0.150%	0.260%
60	0.000%	0.050%	0.050%
64	0.000%	0.050%	0.050%

Age	Retirement		
	Less than 25 Years of Service	25 Years of Service	26 or More Years of Service
40	1.00%	45.00%	22.00%
45	2.50%	45.00%	22.00%
50	6.00%	45.00%	22.00%
55	7.00%	50.00%	24.00%
60	8.00%	55.00%	24.00%
64	13.00%	90.00%	60.00%
65	100.00%	100.00%	100.00%

Service	Withdrawal
0	2.00%
1	2.00%
2	2.00%
3	2.00%
4	2.00%
5	1.60%
6	1.60%
7	1.00%
8	1.00%
9	1.00%
10	0.60%
11	0.60%
12	0.25%
13	0.25%
14-24	0.20%
>=25	0.00%

Actuarial Assumptions and Methods (continued)

Teachers' Pension and Annuity Fund of New Jersey and Alternate Benefit Program

Age	Disability	
	Ordinary	Accidental
25	0.005%	0.006%
30	0.005%	0.006%
35	0.040%	0.006%
40	0.085%	0.006%
45	0.110%	0.006%
50	0.160%	0.006%
55	0.245%	0.006%

Years of Employment	Withdrawal
0	6.75%
5	3.00%
10	2.25%
15	1.05%
20	0.55%
24	0.30%

Age	Retirement		
	Tiers 1, 2, 3 and 4		
	Less than 25 Years of Service	25 Years of Service	26 or More Years of Service
50	0.00%	1.50%	1.50%
55	0.00%	10.00%	13.00%
60	0.00%	25.00%	20.00%
65	0.00%	42.00%	30.00%
70	0.00%	55.00%	30.00%
75	0.00%	100.00%	100.00%

Age	Retirement				
	Tiers 5				
	Less than 25 Years of Service	25 Years of Service	26 to 29 Years of Service	30 Years of Service	31 or More Years of Service
50	0.00%	0.00%	0.00%	1.50%	1.50%
55	0.00%	0.00%	0.00%	10.00%	13.00%
60	0.00%	0.00%	0.00%	25.00%	20.00%
65	0.00%	42.00%	42.00%	42.00%	30.00%
70	0.00%	55.00%	30.00%	30.00%	30.00%
75	0.00%	100.00%	100.00%	100.00%	100.00%

Actuarial Assumptions and Methods (continued)

Tier Classifications

Tier	Criteria
Tier 1	Enrollment prior to July 1, 2007
Tier 2	Enrollment on or after July 1, 2007 and prior to November 2, 2008
Tier 3	Enrollment on or after November 2, 2008 and prior to May 22, 2010
Tier 4	Enrollment on or after May 22, 2010 and prior to June 28, 2011
Tier 5	Enrollment on or after June 28, 2011

Actuarial Assumptions and Methods

Discussion of Actuarial Assumptions and Methods

State of New Jersey selected the economic, demographic and health care claim cost assumptions and prescribed them for use for purposes of compliance with GASB 75. Aon provided guidance with respect to these assumptions, and it is our belief that the assumptions represent reasonable expectations of anticipated plan experience. Retirement, withdrawal, and disability rates as well as assumed salary increases were developed by the PERS experience study, the TPAF experience study and the PFRS experience study for the period July 1, 2018 to June 30, 2021. An evaluation of the reasonability of these assumptions is beyond the scope of the assignment.

Calculation of Normal Costs and Liabilities

The method used to calculate the service cost and accumulated postretirement benefit obligation for determining OPEB expense is the entry age normal cost method. Under this cost method, the actuarial accrued liability is based on a prorated portion of the present value of all benefits earned to date over expected future working lifetime as defined by GASB. The proration is determined so that the cost with respect to service accrued from date of hire is recognized as a level percentage of pay each year. The Normal Cost is equal to the prorated cost for the year of the valuation.

Accounting Information Under GASB 75

Benefit obligations and expense/(income) are calculated under U.S. Generally Accepted Accounting Principles as set forth in Government Accounting Standards Board Statement 75.

The total OPEB liability represents the actuarial present value of benefits based on the entry age normal cost method as of the measurement date. The service cost represents the actuarial present value of benefits that are attributed to the 2023 fiscal year, reflecting the effect of assumed future health care claim cost and/or pay increases.

The OPEB expense is the annual amount to be recognized in the income statement as the cost of OPEB benefits for this plan for the period ending June 30, 2023.

Plan Provisions

Program Eligibility for Retired Group Coverage

The following individuals will be eligible for State-paid Retired Group coverage for themselves and their eligible dependents:

- Full-time local education employees, including members of the Teacher's Pension and Annuity Fund and school board or county college employees enrolled in the Public Employees' Retirement System or Police and Firemen's Retirement System who retire with 25 years or more of service credit in the retirement system or who retire on a Disability Retirement even if their employer did not cover its employees under the SEHBP. This also includes those who elect to defer retirement with 25 or more years of service credit in the retirement system.
- Participants in the Alternate Benefit Program who retired with at least 25 years of credited ABP service or those who are on a long-term disability.

The following subsections outline the eligibility for retirement (that would qualify a retiree for State-paid Program benefits) for the various groups of State employees. Service under multiple Retirement Systems can be aggregated for purposes of Program's benefit eligibility.

Public Employees' Retirement System Members

(i) In General for State-paid Benefits

Service Retirement	Eligible at age 60 with 25 years of service.
Early Retirement	Eligible after 25 years of service prior to age 60.
Ordinary Disability Retirement	Eligible after 10 years of service and total and permanent disability.
Accidental Disability	Eligible upon total and permanent disability as a result of a duty injury.

(ii) Law Enforcement (Chapter 330, P.L. 1997)

In General for State-paid Benefits

Service Retirement	Eligible at age 55 after 25 years of service.
Chapter 4, P.L. 2001 Special Retirement	Completion of 25 years of service.
Ordinary Disability	Eligible after 5 years of service and total and permanent disability.

(iii) Legislators

In General for State-paid Benefits

Service Retirement	Eligible at age 60 and 25 years of service.
Early Retirement	Attainment of 25 years of service prior to age 60.
Ordinary Disability Retirement	Eligible after 10 years of service and total and permanent disability.
Accidental Disability	Eligible upon total and permanent disability as a result of a duty injury.

(iv) Prosecutors Part (Chapter 366, P.L. 2001)

In General for State-paid Benefits

Service Retirement	Eligible after age 55 and 25 years of service.
Special Retirement	After completion of 25 years of service.
Ordinary Disability Retirement	Eligible after 10 years of service and total and permanent disability.
Accidental Disability	Eligible upon total and permanent disability as a result of a duty injury.

(v) Workers' Compensation Judges Part (Chapter 259, P.L. 2001)

Service Retirement	(A) Mandatory retirement at age 70. Voluntary retirement prior to age 70 as follows: <ul style="list-style-type: none"> (a) Age 70 and 10 years of service as a Workers' Compensation Judge; (b) Age 65 and 15 years of service as a Workers' Compensation Judge; or (c) Age 60 and 20 years of service as a Workers' Compensation Judge.
	(B) Age 65, with 5 consecutive years of service as a Workers' Compensation Judge and 15 years in the aggregate of public service; or Age 60, with 5 consecutive years of service as a Workers' Compensation Judge and 20 years in the aggregate of public service.

In General for State-paid Benefits	Attainment of 25 years of service and Service Retirement eligibility.
Early Retirement	Prior to age 60, with 5 consecutive years of service as a Workers' Compensation Judge and 25 years or more in the aggregate of public service.
Ordinary Disability Retirement	Eligible after 10 years of service and total and permanent disability
Accidental Disability	Eligible upon total and permanent disability as a result of a duty injury.

Teachers Pension and Annuity Fund Members

Employees appointed to positions requiring certification as members of a regular teaching or professional staff of a public school system in New Jersey are required to enroll as a condition of employment. Employees of the Department of Education holding unclassified, professional and certified titles are eligible for membership. Temporary or substitute employees are not eligible.

In General for State-paid Benefits

Service Retirement	Eligibility means age 60 with 25 years of service for Program benefits.
Early Retirement	A Member may retire after completion of 25 years of Creditable Service.
Ordinary Disability Retirement	A Member is eligible for Ordinary Disability Retirement if he (she) has 10 years of Creditable Service and is totally and permanently incapacitated from the performance of usual or available duties.
Accidental Disability Retirement	A Member is eligible upon total and permanent incapacitation as a direct result of a traumatic event occurring during and as a result of the performance of regular or assigned duties.

Alternate Benefit Program (ABP) Members

Participants in the ABP who retire with at least 25 years of credited ABP service, or those who are on a long-term disability, will qualify for SEHBP benefits.

In General for Subsidized SEHBP Benefits

Service Retirement	Eligibility means age 60 with 25 years of service for Program benefits.
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Early Retirement	A Member may retire after completion of 25 years of Creditable Service.
Ordinary Disability Retirement	A Member is eligible for Ordinary Disability Retirement if he (she) has 10 years of Creditable Service and is totally and permanently incapacitated from the performance of usual or available duties.
Accidental Disability Retirement	A Member is eligible upon total and permanent incapacitation as a direct result of a traumatic event occurring during and as a result of the performance of regular or assigned duties.

Police and Firemen's Retirement System Members

Enrollment is restricted to eligible policemen and fireman who are permanent and full-time and who pass the physical and mental fitness requirements. The maximum enrollment age is 35.

In General for State-paid Benefits

Service Retirement	Eligibility means age 55 and 25 years of service. Mandatory at age 65.
Special Retirement	After completion of 25 years of service.
Ordinary Disability Retirement	A Member is eligible for Ordinary Disability Retirement if he (she) has 4 years of Service and is totally and permanently incapacitated from the performance of usual or available duties.
Accidental Disability Retirement	A Member is eligible upon total and permanent incapacitation from the performance of usual and available duties as a result of injury during the performance of regular duties.
Special Disability Retirement	A Member is eligible for Special Disability Retirement if he (she) has 5 years of Credited Service, is under age 55, and has received a heart transplant.

The following tables provide concise summaries of each of the benefit plan designs available to eligible retirees as of January 1, 2022:

Medical Plans	In-Network					Out-of-Network		
	Office Visit	ER Copay	Deductible	Member Coinsurance	Out-of-Pocket Maximum	Deductible	Member Coinsurance	Out-of-Pocket Maximum
NJ Educators Health Plan	\$10	\$125	None	10%	\$500 / \$1,000	\$350 / \$700	30%	\$2,000 / \$5,000
HMO	\$10	\$35	None	0%	\$2,500 per person	Not Covered		
PPO 10	\$10	\$25	None	0%	\$400 per person	None	0%	\$400 per person
PPO 15	\$15	\$50	None	0%	\$1,000 per person	None	0%	\$1,000 per person

Rx Plans	Retail			Mail			Out-of-Pocket Maximum
	Generic	Preferred Brand	Other Brand	Generic	Preferred Brand	Other Brand	
NJ Educators Health Plan	\$5	\$10	MPD*	\$10	\$20	MPD*	\$1,600 / \$3,200
HMO	\$6	\$13	\$26	\$5	\$19	\$31	\$1,411 / \$2,822
PPO 10/15	\$10	\$21	\$42	\$5	\$31	\$52	\$1,411 / \$2,822

* Member Pays the Difference between generic and brand plus brand copayment

Local Education Medicare retirees are also eligible to enroll in one of four Medicare Advantage plan offerings and five Medicare Supplement plan offerings.

The following Local Education employers are included in the valuation as of June 30, 2021:

June 30, 2021 Local Education Employers

Employer Group	Employer Name
0110-00	FRANKLIN TOWNSHIP BD OF ED
0111-00	BERKELEY TWP BD OF ED
0112-00	HAMMONTON TOWN BD OF ED
0113-00	SOUTH BRUNSWICK TOWNSHIP BD OF ED
0114-00	HAWTHORNE BOROUGH BD OF ED
0114-01	HAWTHORNE BOROUGH BD OF ED PARAPROF
0115-00	MENDHAM BOROUGH BD OF ED
0117-00	WEST DEPTFORD TOWNSHIP BD OF ED
0120-00	BELVIDERE TOWN BD OF ED
0123-00	MOUNT OLIVE TOWNSHIP BD OF ED
0124-00	PARAMUS BD OF ED
0126-00	SOMERS POINT CITY BD OF ED
0127-00	MIDDLETOWN TOWNSHIP BD OF ED
0129-00	NEWTON TOWN BD OF ED
0130-00	JAMESBURG BOROUGH BD OF ED
0145-00	PLEASANTVILLE CITY BD OF ED
0146-00	WALL TOWNSHIP BD OF ED
0147-00	DEERFIELD TOWNSHIP BD OF ED
0148-00	AVALON BOROUGH BD OF ED
0149-00	FLEMINGTON RARITAN BD OF ED
0151-00	PATERSON CITY BD OF ED
0152-00	HOLLAND TOWNSHIP BD OF ED
0153-00	WINSLOW TOWNSHIP BD OF ED
0154-00	MIDDLE TOWNSHIP BD OF ED
0154-01	MIDDLE TOWNSHIP BD OF ED
0155-00	HALEDON BOROUGH BD OF ED
0156-00	LITTLE FERRY BOROUGH BD OF ED
0157-00	MANSFIELD TOWNSHIP BD OF ED
0158-00	PASSAIC COUNTY REGIONAL HS BD OF ED
0158-01	PASSAIC COUNTY REGIONAL HS BD OF ED
0159-00	HOWELL TOWNSHIP BD OF ED
0163-00	DELANCO TOWNSHIP BD OF ED
0165-00	EVESHAM TWP BD OF ED
0168-00	LOWER CAMDEN COUNTY REGIONAL H
0169-00	RANCOCAS VALLEY REGIONAL HS
0170-00	MOUNT HOLLY TOWNSHIP BD OF ED
0173-00	FRANKLIN BOROUGH BD OF ED
0173-01	FRANKLIN BOROUGH BD OF ED
0179-00	BARRINGTON BOROUGH BD OF ED
0181-00	HADDONFIELD BOROUGH BD OF ED
0185-00	EAST RUTHERFORD BOROUGH BD OF ED
0186-00	MAYWOOD BOROUGH BD OF ED
0189-00	PROSPECT PARK BOROUGH BD OF ED
0190-00	METUCHEN BORO BD OF ED

June 30, 2021 Local Education Employers

Employer Group	Employer Name
0191-00	STAFFORD TOWNSHIP BD OF ED
0192-00	WANAQUE BOROUGH BD OF ED
0193-00	BRICK TWP BD OF ED
0196-00	AUDUBON BOROUGH BD OF ED
0197-00	NEWARK PUBLIC SCHOOLS
0197-03	NEWARK PUBLIC SCHOOLS
0198-00	RIVERSIDE TOWNSHIP BD OF ED
0199-00	ATLANTIC HIGHLANDS BOROUGH BD
0202-00	WEST LONG BRANCH BOROUGH BD OF ED
0203-00	WAYNE TOWNSHIP BD OF ED
0223-00	LEONIA BOROUGH BD OF ED
0224-00	GLASSBORO BOROUGH BD OF ED
0225-00	MARGATE CITY BD OF ED
0226-00	RUNNEMEDE BOROUGH BD OF ED
0227-00	TEWKSBURY TOWNSHIP BD OF ED
0228-00	OAKLYN BOROUGH BD OF ED
0229-00	HOLMDEL TOWNSHIP BD OF ED
0230-00	HO HO KUS BOROUGH BD OF ED
0231-00	VINELAND CITY BD OF ED
0232-00	LINCOLN PARK BOROUGH BD OF ED
0233-00	MERCHANTVILLE BOROUGH BD OF ED
0234-00	NORTH CALDWELL TOWNSHIP BD OF ED
0235-00	WEST NEW YORK TOWN BD OF ED
0236-00	UNION CITY BD OF ED
0237-00	MIDLAND PARK BOROUGH BD OF ED
0238-00	OCEAN CITY BD OF ED
0239-00	RAHWAY CITY BD OF ED
0239-01	RAHWAY CITY BD OF ED
0240-00	JEFFERSON TOWNSHIP BD OF ED
0241-00	SCOTCH PLAINS FANWOOD BD OF ED
0242-00	WASHINGTON TOWNSHIP BD OF ED
0243-00	BLOOMINGDALE BOROUGH BD OF ED
0244-00	WEEHAWKEN TOWNSHIP BD OF ED
0252-00	RIVERTON BOROUGH BD OF ED
0264-00	MOORESTOWN TOWNSHIP BD OF ED
0264-01	MOORESTOWN TOWNSHIP BD OF ED
0265-00	PEMBERTON TOWNSHIP BD OF ED
0266-00	WALLINGTON BOROUGH BD OF ED
0267-00	MAPLE SHADE TOWNSHIP BD OF ED
0268-00	LINDENWOLD BOROUGH BD OF ED
0269-00	CHERRY HILL TOWNSHIP BD OF ED
0270-00	NETCONG BOROUGH BD OF ED
0271-00	MANTUA TOWNSHIP BD OF ED
0272-00	BERLIN BOROUGH BD OF ED
0273-00	BOUND BROOK BOROUGH BD OF ED
0275-00	PERTH AMBOY CITY BD OF ED

June 30, 2021 Local Education Employers

Employer Group	Employer Name
0285-00	HAMBURG BOROUGH BD OF ED
0289-00	OAKLAND BOROUGH BD OF ED
0291-00	HIGHLAND PARK BOROUGH BD OF ED
0291-01	HIGHLAND PARK BOROUGH BD OF ED
0292-00	JACKSON TOWNSHIP BD OF ED
0293-00	ELK TWP BD OF ED
0295-00	GLEN ROCK BOROUGH BD OF ED
0297-00	HOPEWELL TOWNSHIP BD OF ED
0298-00	ALPINE BOROUGH BD OF ED
0299-00	CAMDEN CITY BOARD OF EDUCATION
0303-00	MORRIS PLAINS BOROUGH BD OF ED
0304-00	WYCKOFF TOWNSHIP BD OF ED
0305-00	CRESSKILL BOROUGH BD OF ED
0306-00	EAST WINDSOR REG SCHOOL DIST
0307-00	HASBROUCK HEIGHTS BOROUGH BD OF ED
0308-00	NORTH HALEDON BOROUGH BD OF ED
0310-00	DUNELLEN BOROUGH BD OF ED
0311-00	OGDENSBURG BOROUGH BOARD OF ED
0312-00	WESTVILLE BOROUGH BD OF ED
0313-00	RIVER VALE TOWNSHIP BD OF ED
0315-00	OCEAN TOWNSHIP BD OF ED
0316-00	EDGEWATER BOROUGH BD OF ED
0317-00	MONROE TOWNSHIP BD OF ED
0318-00	SOUTH RIVER BOROUGH BD OF ED
0324-00	BRIDGEWATER RARITAN BD OF ED
0325-00	SPOTSWOOD BOROUGH BD OF ED
0326-00	CLAYTON BOROUGH BD OF ED
0327-00	PENNSVILLE TOWNSHIP BD OF ED
0330-00	LONG BEACH ISLAND BD OF ED
0332-00	UPPER DEERFIELD TOWNSHIP BD OF ED
0334-00	CLIFFSIDE PARK BOROUGH BD OF ED
0335-00	FLORENCE TOWNSHIP BD OF ED
0338-00	LONG HILL TOWNSHIP BD OF ED
0341-00	HARRISON TOWNSHIP BD OF ED
0347-00	VERNON TOWNSHIP BD OF ED
0568-00	CORBIN CITY BD OF ED
0569-00	EGG HARBOR TOWNSHIP BD OF ED
0570-00	ESTELL MANOR CITY BD OF ED
0571-00	FOLSOM BOROUGH BD OF ED
0572-00	GALLOWAY TOWNSHIP BD OF ED
0573-00	HAMILTON TOWNSHIP BD OF ED
0574-00	LINWOOD CITY BD OF ED
0575-00	MULLICA TOWNSHIP BD OF ED
0576-00	PORT REPUBLIC CITY BD OF ED
0577-00	WEYMOUTH TOWNSHIP BD OF ED
0578-00	ALLENDALE BOROUGH BD OF ED

June 30, 2021 Local Education Employers

Employer Group	Employer Name
0579-00	CARLSTADT BOROUGH BD OF ED
0580-00	CLOSTER BOROUGH BD OF ED
0581-00	DEMAREST BOROUGH BD OF ED
0582-00	EMERSON BOROUGH BD OF ED
0583-00	ENGLEWOOD CLIFFS BORO BOE
0584-00	FRANKLIN LAKES BOROUGH BD OF ED
0585-00	HARRINGTON PARK BOROUGH BD OF ED
0586-00	HAWORTH BOROUGH BD OF ED
0587-00	MAHWAH TOWNSHIP BD OF ED
0588-00	MONTVALE BOROUGH BD OF ED
0589-00	MOONACHIE BOROUGH BD OF ED
0590-00	NORTHERN VALLEY REGIONAL HS BD
0590-01	NORTHERN VALLEY REGIONAL HS BD
0591-00	NORTHVALE BOROUGH BD OF ED
0592-00	NORWOOD BOROUGH BD OF ED
0593-00	OLD TAPPAN BOROUGH BD OF ED
0594-00	PASCACK VALLEY REGIONAL HS
0595-00	ROCKLEIGH BORO BD OF ED
0596-00	SADDLE RIVER BOROUGH BD OF ED
0597-00	SADDLE BROOK TOWNSHIP BD OF ED
0599-00	UPPER SADDLE RIVER BOROUGH BD OF ED
0600-00	WALDWICK BOROUGH BD OF ED
0601-00	WOODCLIFF LAKE BOROUGH BD OF ED
0602-00	BASS RIVER TOWNSHIP BD OF ED
0603-00	BURLINGTON TOWNSHIP BD OF ED
0604-00	CHESTERFIELD TOWNSHIP BD OF ED
0605-00	CINNAMINSON TWP BD OF ED
0606-00	DELRAN TOWNSHIP BD OF ED
0607-00	EASTAMPTON TOWNSHIP BD OF ED
0608-00	EDGEWATER PARK TOWNSHIP BD OF ED
0610-00	HAINESPORT TOWNSHIP BD OF ED
0611-00	LUMBERTON TOWNSHIP BD OF ED
0612-00	MEDFORD TOWNSHIP BD OF ED
0613-00	MEDFORD LAKES BOROUGH BD OF ED
0614-00	MOUNT LAUREL TWP BD OF ED
0615-00	NEW HANOVER TOWNSHIP BD OF ED
0616-00	NORTH HANOVER TOWNSHIP BD OF ED
0617-00	PEMBERTON BOROUGH BD OF ED
0618-00	SHAMONG TOWNSHIP BD OF ED
0619-00	SOUTHAMPTON TWP BD OF ED
0620-00	SPRINGFIELD TOWNSHIP BD OF ED
0621-00	TABERNACLE TOWNSHIP BD OF ED
0622-00	WASHINGTON TWP BD OF ED
0623-00	WESTAMPTON TOWNSHIP BD OF ED
0624-00	WILLINGBORO TWP BD OF ED
0625-00	WOODLAND TOWNSHIP BD OF ED

June 30, 2021 Local Education Employers

Employer Group	Employer Name
0627-00	BERLIN TOWNSHIP BD OF ED
0628-00	BROOKLAWN BORO BD OF ED
0629-00	CHESILHURST BOROUGH BD OF ED
0630-00	CLEMENTON BOROUGH BD OF ED
0631-00	GIBBSBORO BOROUGH BD OF ED
0632-00	GLOUCESTER TOWNSHIP BD OF ED
0633-00	HADDON HEIGHTS BOROUGH BD OF ED
0635-00	LAUREL SPRINGS BOROUGH BD OF ED
0636-00	LAWNSIDE BOROUGH BD OF ED
0637-00	MAGNOLIA BOROUGH BD OF ED
0638-00	MOUNT EPHRAIM BOROUGH BD OF ED
0639-00	PENNSAUKEN TOWNSHIP BD OF ED
0640-00	PINE HILL BOROUGH BD OF ED
0642-00	SOMERDALE BOROUGH BD OF ED
0643-00	STRATFORD BOROUGH BD OF ED
0645-00	VOORHEES TOWNSHIP BD OF ED
0646-00	WATERFORD TOWNSHIP BD OF ED
0647-00	CAPE MAY CITY BOARD OF EDUCATION
0648-00	DENNIS TOWNSHIP BD OF ED
0649-00	LOWER TOWNSHIP BD OF ED
0650-00	SEA ISLE CITY BD OF ED
0651-00	STONE HARBOR BOROUGH BD OF ED
0652-00	UPPER TOWNSHIP BD OF ED
0653-00	WEST CAPE MAY BOROUGH BD OF ED
0655-00	WOODBINE BOROUGH BD OF ED
0656-00	COMMERCIAL TOWNSHIP BD OF ED
0657-00	DOWNE TOWNSHIP BD OF ED
0658-00	FAIRFIELD TOWNSHIP BD OF ED
0659-00	GREENWICH TOWNSHIP BD OF ED
0660-00	LAWRENCE TOWNSHIP BD OF ED
0661-00	MAURICE RIVER TOWNSHIP BD OF ED
0662-00	SHILOH BOROUGH BD OF ED
0663-00	STOW CREEK TOWNSHIP BD OF ED
0664-00	CEDAR GROVE TOWNSHIP BD OF ED
0665-00	ROSELAND BOROUGH BD OF ED
0666-00	VERONA BOROUGH BD OF ED
0667-00	ESSEX COUNTY VOCATIONAL SCH BD
0668-00	DEPTFORD TWP BD OF ED
0669-00	EAST GREENWICH TOWNSHIP BD OF ED
0670-00	FRANKLIN TOWNSHIP BD OF ED
0671-00	GREENWICH TOWNSHIP BD OF ED
0672-00	LOGAN TOWNSHIP BD OF ED
0673-00	NATIONAL PARK BOROUGH BD OF ED
0675-00	PAULSBORO BOROUGH BD OF ED
0676-00	PITMAN BOROUGH BD OF ED
0677-00	SOUTH HARRISON BOROUGH BD OF ED

June 30, 2021 Local Education Employers

Employer Group	Employer Name
0678-00	SWEDESBORO WOOLWICH BD OF ED
0679-00	WENONAH BOROUGH BD OF ED
0680-00	WOODBURY HEIGHTS BOROUGH BD OF ED
0681-00	EAST NEWARK BOROUGH BD OF ED
0682-00	GUTTENBERG TOWN BD OF ED
0683-00	JERSEY CITY BD OF ED
0684-00	ALEXANDRIA TOWNSHIP BD OF ED
0685-00	BETHLEHEM TOWNSHIP BD OF ED
0686-00	BLOOMSBURY BOROUGH BD OF ED
0687-00	CALIFON BOROUGH BD OF ED
0688-00	CLINTON TOWN BD OF ED
0689-00	CLINTON TOWNSHIP BD OF ED
0690-00	DELAWARE TOWNSHIP BD OF ED
0691-00	EAST AMWELL TOWNSHIP BD OF ED
0692-00	FRANKLIN TOWNSHIP BD OF ED
0693-00	FRENCHTOWN BOROUGH BD OF ED
0695-00	HAMPTON BOROUGH BD OF ED
0696-00	HIGH BRIDGE BOROUGH BD OF ED
0697-00	KINGWOOD TOWNSHIP BD OF ED
0698-00	LAMBERTVILLE CITY BD OF ED
0699-00	LEBANON BOROUGH BD OF ED
0700-00	MILFORD BOROUGH BD OF ED
0701-00	NORTH HUNTERDON VOORHEES REG HS
0702-00	READINGTON TOWNSHIP BD OF ED
0703-00	STOCKTON BOROUGH BD OF ED
0704-00	UNION TOWNSHIP BD OF ED
0705-00	WEST AMWELL TOWNSHIP BD OF ED
0706-00	LEBANON TOWNSHIP BD OF ED
0708-00	ROBBINSVILLE TOWNSHIP BD OF ED
0710-00	CRANBURY TOWNSHIP BD OF ED
0711-00	EAST BRUNSWICK TWP BD OF ED
0713-00	OLD BRIDGE TOWNSHIP BD OF ED
0714-00	MILLTOWN BOROUGH BD OF ED
0715-00	MONROE TOWNSHIP BD OF ED
0716-00	NORTH BRUNSWICK CITY BD OF ED
0717-00	PISCATAWAY TOWNSHIP BD OF ED
0719-00	SOUTH AMBOY CITY BD OF ED
0720-00	SOUTH PLAINFIELD BD OF ED
0721-00	WOODBURGE TOWNSHIP BD OF ED
0722-00	COLTS NECK TOWNSHIP BD OF ED
0723-00	FAIR HAVEN BOROUGH BD OF ED
0724-00	FARMINGDALE BOROUGH BD OF ED
0724-01	FARMINGDALE BOROUGH BD OF ED
0725-00	FREEHOLD TOWNSHIP BD OF ED
0727-00	LITTLE SILVER BOROUGH BD OF ED
0729-00	MARLBORO TOWNSHIP BD OF ED

June 30, 2021 Local Education Employers

Employer Group	Employer Name
0729-01	MARLBORO TOWNSHIP BD OF ED
0730-00	MILLSTONE TOWNSHIP BD OF ED
0731-00	NEPTUNE CITY BD OF ED
0732-00	HAZLET TOWNSHIP BD OF ED
0733-00	ROOSEVELT BOROUGH BD OF ED
0735-00	SHREWSBURY BOROUGH BD OF ED
0738-00	UNION BEACH BOROUGH BD OF ED
0739-00	BOONTON TOWNSHIP BD OF ED
0740-00	CHATHAM TOWNSHIP BD OF ED
0741-00	CHESTER TOWNSHIP BD OF ED
0742-00	EAST HANOVER TOWNSHIP BD OF ED
0743-00	HANOVER TOWNSHIP BD OF ED
0744-00	KINNELON BOROUGH BD OF ED
0745-00	MENDHAM TOWNSHIP BD OF ED
0746-00	MINE HILL TOWNSHIP BD OF ED
0747-00	MONTVILLE TWP BD OF ED
0748-00	MOUNT ARLINGTON BOROUGH BD OF ED
0749-00	PEQUANNOCK TOWNSHIP BD OF ED
0750-00	RANDOLPH TOWNSHIP BD OF ED
0751-00	RIVERDALE BOROUGH BD OF ED
0752-00	ROXBURY TOWNSHIP BD OF ED
0754-00	BAY HEAD BOROUGH BD OF ED
0755-00	BEACH HAVEN BOROUGH BD OF ED
0756-00	EAGLESWOOD TOWNSHIP BD OF ED
0758-00	ISLAND HEIGHTS BOROUGH BD OF ED
0759-00	LACEY TOWNSHIP BD OF ED
0760-00	LAKEHURST BOROUGH BD OF ED
0761-00	LITTLE EGG HARBOR TWP BD OF ED
0762-00	MANCHESTER TOWNSHIP BD OF ED
0763-00	OCEAN TOWNSHIP BD OF ED
0764-00	PLUMSTED TOWNSHIP BOARD OF ED
0765-00	TUCKERTON BOROUGH BD OF ED
0766-00	BARNEGAT TOWNSHIP BD OF ED
0767-00	LITTLE FALLS TOWNSHIP BD OF ED
0768-00	RINGWOOD BOROUGH BD OF ED
0769-00	TOTOWA BOROUGH BD OF ED
0770-00	WEST MILFORD TOWNSHIP BD OF ED
0771-00	WOODLAND PARK BOARD OF EDUCATION
0772-00	ALLOWAY TOWNSHIP BD OF ED
0773-00	ELMER BORO BD OF ED
0774-00	EL SINBORO TOWNSHIP BD OF ED
0775-00	LOWER ALLOWAYS CREEK TWP BD OF ED
0776-00	MANNINGTON TOWNSHIP BD OF ED
0777-00	OLDMANS TOWNSHIP BD OF ED
0778-00	PENNS GROVE CARNEYS POINT REG
0779-00	PITTS GROVE TOWNSHIP BD OF ED

June 30, 2021 Local Education Employers

Employer Group	Employer Name
0779-01	PITTSGROVE TOWNSHIP BD OF ED
0780-00	QUINTON TOWNSHIP BD OF ED
0781-00	UPPER PITTSGROVE TOWNSHIP BD OF ED
0782-00	BEDMINSTER TOWNSHIP BD OF ED
0783-00	BERNARDS TWP BD OF ED
0784-00	BRANCHBURG TOWNSHIP BD OF ED
0786-00	GREEN BROOK TOWNSHIP BD OF ED
0787-00	HILLSBOROUGH TWP BD OF ED
0788-00	MILLSTONE BOROUGH BD OF ED
0789-00	MONTGOMERY TOWNSHIP BD OF ED
0792-00	SOUTH BOUND BROOK BOROUGH BD OF ED
0793-00	WARREN TOWNSHIP BD OF ED
0794-00	WATCHUNG BOROUGH BD OF ED
0797-00	BYRAM TOWNSHIP BD OF ED
0798-00	FRANKFORD TOWNSHIP BD OF ED
0799-00	FREDON TOWNSHIP BD OF ED
0800-00	GREEN TOWNSHIP BD OF ED
0801-00	HAMPTON TOWNSHIP BD OF ED
0802-00	HARDYSTON TOWNSHIP BD OF ED
0803-00	HOPATCONG BOROUGH BD OF ED
0804-00	LAFAYETTE TOWNSHIP BD OF ED
0805-00	MONTAGUE TOWNSHIP BD OF ED
0806-00	SANDYSTON WALPACK CONSOL SCH DISTRICT
0807-00	SPARTA TOWNSHIP BD OF ED
0808-00	STANHOPE BOROUGH BD OF ED
0809-00	STILLWATER TOWNSHIP BD OF ED
0812-00	WINFIELD TOWNSHIP BD OF ED
0813-00	ALLAMUCHY TOWNSHIP BD OF ED
0814-00	ALPHA BOROUGH BD OF ED
0815-00	BLAIRSTOWN TWP BD OF ED
0816-00	FRANKLIN TOWNSHIP BD OF ED
0817-00	FRELINGHUYSEN TOWNSHIP BD OF ED
0818-00	GREENWICH TOWNSHIP BD OF ED
0820-00	HARMONY TOWNSHIP BD OF ED
0821-00	HOPE TOWNSHIP BD OF ED
0822-00	KNOWLTON TWP BD OF ED
0824-00	LOPATCONG TOWNSHIP BD OF ED
0825-00	MANSFIELD TOWNSHIP BD OF ED
0826-00	OXFORD TOWNSHIP BD OF ED
0828-00	POHATCONG TOWNSHIP BD OF ED
0829-00	WASHINGTON TOWNSHIP BD OF ED
0830-00	WHITE TOWNSHIP BD OF ED
0831-00	HUNTERDON CENTRAL HS BD OF ED
0832-00	HANOVER PARK REG HS DIST BD OF ED
0833-00	RAMAPO INDIAN HILLS REGIONAL HS
0834-00	BELLMAWR BOROUGH BD OF ED

June 30, 2021 Local Education Employers

Employer Group	Employer Name
1017-00	ABSECON CITY BD OF ED
1018-00	ATLANTIC CITY BD OF ED
1019-00	BRIGANTINE CITY BD OF ED
1020-00	EGG HARBOR CITY BD OF ED
1021-00	NORTHFIELD CITY BD OF ED
1022-00	VENTNOR CITY BD OF ED
1023-00	ATLANTIC COUNTY VOC TECH SCHOOL
1024-00	BERGENFIELD BOROUGH BD OF ED
1024-01	BERGENFIELD BOROUGH BD OF ED
1025-00	BOGOTA BOROUGH BD OF ED
1026-00	DUMONT BOROUGH BD OF ED
1027-00	ELMWOOD PARK BOROUGH BD OF ED
1028-00	ENGLEWOOD CITY BD OF ED
1029-00	FAIR LAWN BOROUGH BD OF ED
1030-00	FAIRVIEW BOROUGH BD OF ED
1031-00	FORT LEE BOROUGH BD OF ED
1032-00	GARFIELD CITY BD OF ED
1033-00	HACKENSACK CITY BD OF ED
1034-00	HILLSDALE BOROUGH BD OF ED
1035-00	LODI BD OF ED
1036-00	NEW MILFORD BOROUGH BD OF ED
1037-00	NORTH ARLINGTON BOROUGH BD OF ED
1038-00	ORADELL BOROUGH BD OF ED
1039-00	PALISADES PARK BOROUGH BD OF ED
1040-00	PARK RIDGE BOROUGH BD OF ED
1041-00	RAMSEY BOROUGH BD OF ED
1042-00	RIDGEFIELD BOROUGH BD OF ED
1043-00	RIDGEWOOD VILLAGE BD OF ED
1044-00	RIVER EDGE BOROUGH BD OF ED
1045-00	ROCHELLE PARK TOWNSHIP BD OF ED
1046-00	RUTHERFORD BOROUGH BD OF ED
1047-00	SOUTH HACKENSACK TOWNSHIP BD OF ED
1048-00	TEANECK TOWNSHIP BD OF ED
1049-00	TENAFLY BOROUGH BD OF ED
1050-00	WOOD-RIDGE BOROUGH BD OF ED
1052-00	BERGEN COUNTY VOC-TECH SCHOOL
1053-00	BURLINGTON CITY BD OF ED
1054-00	PALMYRA BOROUGH BD OF ED
1055-00	COLLINGSWOOD BOROUGH BD OF ED
1056-00	GLOUCESTER CITY BD OF ED
1057-00	HADDON TOWNSHIP BD OF ED
1058-00	WOODLYNNE BOROUGH BD OF ED
1059-00	CAMDEN COUNTY TECHNICAL SCHOOL
1060-00	NORTH WILDWOOD CITY BD OF ED
1061-00	WILDWOOD CITY BD OF ED
1062-00	WILDWOOD CREST BOROUGH BD OF ED

June 30, 2021 Local Education Employers

Employer Group	Employer Name
1063-00	CAPE MAY CO TECHNICAL SCH DIST
1064-00	BRIDGETON CITY BD OF ED
1065-00	MILLVILLE CITY BD OF ED
1066-00	BELLEVILLE TOWN BD OF ED
1067-00	BLOOMFIELD TWP BD OF ED
1068-00	CALDWELL-WEST CALDWELL BD OF ED
1069-00	EAST ORANGE CITY BD OF ED
1070-00	ESSEX FELS TOWNSHIP BD OF ED
1071-00	GLEN RIDGE BOROUGH BD OF ED
1072-00	IRVINGTON TOWN BD OF ED
1073-00	LIVINGSTON BD OF ED
1074-00	MILLBURN TOWNSHIP BD OF ED
1075-00	MONTCLAIR TOWNSHIP BD OF ED
1076-00	NUTLEY TOWN BD OF ED
1077-00	ORANGE CITY BD OF ED
1078-00	SOUTH ORANGE & MAPLEWOOD BD OF ED
1079-00	WEST ORANGE TOWNSHIP BD OF ED
1080-00	WOODBURY CITY BD OF ED
1081-00	BAYONNE CITY BOARD OF EDUCATION
1082-00	HARRISON TOWN BD OF ED
1083-00	HOBOKEN CITY BD OF ED
1084-00	NORTH BERGEN TWP BD OF ED
1085-00	SECAUCUS TOWN BD OF ED
1086-00	EWING TOWNSHIP BD OF ED
1087-00	HAMILTON TOWNSHIP BD OF ED
1088-00	LAWRENCE TOWNSHIP BD OF ED
1091-00	CARTERET BD OF ED
1092-00	MIDDLESEX BOROUGH BD OF ED
1093-00	NEW BRUNSWICK CITY BD OF ED
1094-00	EDISON TWP BD OF ED
1095-00	SAYREVILLE BOROUGH BD OF ED
1096-00	MIDDLESEX COUNTY VOC TECH SCHOOL
1098-00	ASBURY PARK CITY BD OF ED
1099-00	AVON-BY-THE-SEA BOROUGH BD OF ED
1100-00	BELMAR BOROUGH BD OF ED
1101-00	BRADLEY BEACH BOROUGH BD OF ED
1102-00	BRIELLE BOROUGH BD OF ED
1103-00	DEAL BOROUGH BD OF ED
1104-00	EATONTOWN BOROUGH BD OF ED
1105-00	FREEHOLD BOROUGH BD OF ED
1106-00	FREEHOLD REG H S DISTRICT
1107-00	HIGHLANDS BOROUGH BD OF ED
1108-00	KEYPORT BOROUGH BD OF ED
1109-00	LONG BRANCH CITY BD OF ED
1110-00	MANASQUAN BOROUGH BD OF ED
1111-00	NEPTUNE TWP BD OF ED

June 30, 2021 Local Education Employers

Employer Group	Employer Name
1112-00	OCEANPORT BOROUGH BD OF ED
1113-00	RUMSON BOROUGH BD OF ED
1114-00	SEA GIRT BOROUGH BD OF ED
1115-00	SPRING LAKE BOROUGH BD OF ED
1116-00	BOONTON TOWN BD OF ED
1117-00	BUTLER BOROUGH BD OF ED
1118-00	CHATHAM BOROUGH BD OF ED
1119-00	DENVILLE TOWNSHIP BD OF ED
1119-01	DENVILLE TOWNSHIP BD OF ED
1120-00	DOVER TOWN BD OF ED
1121-00	FLORHAM PARK BOROUGH BD OF ED
1122-00	HARDING TOWNSHIP BD OF ED
1123-00	MADISON BOROUGH BD OF ED
1126-00	MOUNTAIN LAKES BOROUGH BD OF ED
1127-00	PARSIPPANY TROY HILLS BD OF ED
1128-00	ROCKAWAY BOROUGH BD OF ED
1129-00	ROCKAWAY TOWNSHIP BD OF ED
1130-00	WASHINGTON TOWNSHIP BD OF ED
1131-00	WHARTON BOROUGH BD OF ED
1132-00	MORRIS HILLS REGIONAL SCHOOL DISTRICT
1133-00	LAKEWOOD TWP BD OF ED
1134-00	LAVALLETTE BOROUGH BD OF ED
1136-00	OCEAN GATE BOROUGH BD OF ED
1137-00	POINT PLEASANT BORO BD OF ED
1138-00	POINT PLEASANT BEACH BOROUGH BD OF ED
1139-00	SEASIDE HEIGHTS BD OF ED
1140-00	SEASIDE PARK BOROUGH BD OF ED
1141-00	POMPTON LAKES BOROUGH BD OF ED
1142-00	SALEM CITY BD OF ED
1143-00	SOMERSET HILLS SCHOOL DISTRICT
1144-00	MANVILLE BOROUGH BD OF ED
1145-00	NORTH PLAINFIELD BOROUGH BD OF ED
1146-00	SOMERVILLE BOROUGH BD OF ED
1147-00	SUSSEX COUNTY VOC TECH SCHOOL
1148-00	BERKELEY HEIGHTS BD OF ED
1149-00	CLARK TOWNSHIP BD OF ED
1150-00	CRANFORD TOWNSHIP BD OF ED
1151-00	GARWOOD BOROUGH BD OF ED
1152-00	HILLSIDE TOWNSHIP BD OF ED
1153-00	KENILWORTH BOROUGH BD OF ED
1154-00	LINDEN CITY BD OF ED
1155-00	MOUNTAINSIDE BOROUGH BD OF ED
1156-00	NEW PROVIDENCE BORO BD OF ED
1157-00	PLAINFIELD CITY BD OF ED
1158-00	ROSELLE BOROUGH BD OF ED
1159-00	ROSELLE PARK BOROUGH BD OF ED

June 30, 2021 Local Education Employers

Employer Group	Employer Name
1160-00	SPRINGFIELD TOWNSHIP BD OF ED
1161-00	UNION TOWNSHIP BD OF ED
1162-00	UNION CO REG HIGH SCH DIST 1
1163-00	WESTFIELD TOWN BD OF ED
1164-00	HACKETTSTOWN TOWN BD OF ED
1166-00	PHILLIPSBURG TOWN BD OF ED
1167-00	WASHINGTON BORO BD OF ED
1168-00	BEVERLY CITY BD OF ED
1169-00	FAIRFIELD TOWNSHIP BD OF ED
1170-00	KEANSBURG BD OF ED
1171-00	MONMOUTH BEACH BOROUGH BD OF ED
1172-00	SPRING LAKE HEIGHTS BOROUGH BD
1270-00	CAMDEN CO AUDIO VISUAL AIDS COMMISSION
1276-00	MONMOUTH COUNTY AUDIO VIS AIDS
1281-00	CENTRAL REGIONAL H S DIST
1282-00	WATCHUNG HILLS REGIONAL HS DIS
1283-00	RUMSON-FAIR HAVEN REG BD OF ED
1287-00	ELIZABETH CITY BD OF ED
1288-00	SUMMIT BOARD OF EDUCATION
1289-00	CLIFTON CITY BOARD OF EDUCATION
1290-00	PASSAIC CITY BD OF ED
1291-00	TRENTON CITY BD OF ED
1292-00	KEARNY TOWN BD OF ED
1293-00	RED BANK BOROUGH BD OF ED
1294-00	LYNDHURST TOWNSHIP BD OF ED
1295-00	RIDGEFIELD PARK VILLAGE BD OF ED
1298-00	BLACK HORSE PIKE REG. SCH. DIS
1299-00	LENAPE REGIONAL HS DIST
1300-00	LAKELAND REGIONAL HIGH SCHOOL
1301-00	RIVER DELL REGIONAL BD OF ED
1312-00	SOUTHERN REGIONAL H S DISTRICT
1313-00	WEST MORRIS REGIONAL BD OF ED
1314-00	LOWER CAPE MAY REGIONAL SCHOOL
1317-00	SOUTH HUNTERDON REGIONAL BD OF ED
1318-00	GREATER EGG HARBOR REGIONAL
1321-00	DELAWARE VALLEY REGIONAL HS DIST
1330-00	MAINLAND REGIONAL HS DISTRICT
1331-00	PASSAIC COUNTY MANCHESTER REG
1332-00	STERLING REGIONAL HS DIST
1333-00	MONMOUTH COUNTY REGIONAL HS
1334-00	WEST ESSEX REGIONAL SCHOOL DIS
1340-00	DELSEA REGIONAL SCHOOL DISTRICT
1341-00	NORTHERN BURLINGTON CO REG
1342-00	SALEM COUNTY VOC TECH SCHOOL
1343-00	CLEARVIEW REGIONAL HIGH SCHOOL DISTRICT
1357-00	OCEAN COUNTY VOC TECH H S DIST

June 30, 2021 Local Education Employers

Employer Group	Employer Name
1360-00	MONMOUTH COUNTY VOC SCHOOL DISTRICT
1362-00	UNION COUNTY VOC TECH SCHOOL
1371-00	WARREN COUNTY VOC TECH BD OF ED
1374-00	SOMERSET COUNTY VOC TECH SCHOOL DISTRICT
1386-00	SHORE REGIONAL H S DISTRICT
1390-00	HENRY HUDSON REG SCH DIST BD OF ED
1395-00	KINGSWAY REGIONAL SCHOOL DIST.
1399-00	NORTHERN HIGHLANDS REG HS BD OF ED
1406-00	BUENA REGIONAL SCHOOL DIST
1411-00	BURLINGTON COUNTY INST OF TECH
1417-00	TINTON FALLS BOROUGH BD OF ED
1418-00	WOODSTOWN-PILESGROVE REGIONAL
1419-00	ANDOVER REGIONAL BD OF ED
1420-00	PASSAIC COUNTY VOCATIONAL TECH
1423-00	GATEWAY REGIONAL HIGH SCH DIST
1427-00	UPPER FREEHOLD REGIONAL BD OF ED
1431-00	BORDENTOWN REGIONAL BD OF ED
1433-00	HIGH POINT REG HIGH SCH DIST
1435-00	MANALAPAN-ENGLISHTOWN REG BD OF ED
1438-00	MATAWAN-ABERDEEN REGIONAL HS DISTRICT
1441-00	ATLANTIC CAPE COMMUNITY COLLEGE
1444-00	OCEAN COUNTY COLLEGE
1445-00	SUSSEX WANTAGE REGIONAL SCHOOL
1447-00	EASTERN CAMDEN COUNTY REG SCHOOL
1454-00	MIDDLESEX COUNTY COLLEGE
1461-00	HOPEWELL VALLEY REG SCH DIST
1468-00	CUMBERLAND COUNTY COLLEGE
1477-00	WARREN HILLS REGIONAL BD OF ED
1478-00	MERCER COUNTY COMMUNITY COLLEGE
1481-00	MORRIS COUNTY COLLEGE
1482-00	RARITAN VALL COMMUNITY COLLEGE
1486-00	BERGEN COUNTY COMMUNITY COLLEGE
1487-00	PRINCETON REGIONAL SCHOOL DIST
1490-00	CAMDEN COUNTY COMM COLLEGE
1495-00	ESSEX COUNTY COLLEGE
1496-00	ROWAN COLLEGE AT BURLINGTON CO
1497-00	ROWAN COLLEGE AT GLOUCESTER CO
1509-00	BROOKDALE COMMUNITY COLLEGE
1512-00	MERCER COUNTY VOC TECH SCHOOL
1515-00	CARLSTADT E RUTHERFORD REG BE
1517-00	TOMS RIVER SCHOOL DIST
1521-00	WESTWOOD REGIONAL BD OF ED
1529-00	WEST WINDSOR-PLAINSBORO REG SC
1531-00	NORTH WARREN REG HIGH SCHOOL
1533-00	CUMBERLAND COUNTY VO-TECH SCHOOL
1537-00	UNION COUNTY EDUCATIONAL SRV COMMISSION

June 30, 2021 Local Education Employers

Employer Group	Employer Name
1541-00	MORRIS COUNTY VOC TECH SCHOOL
1543-00	RED BANK REGIONAL HS DISTRICT
1548-00	PASSAIC COUNTY COMMUNITY COLLEGE
1584-00	HUDSON COUNTY SCHOOLS OF TECHNOLOGY
1586-00	LENAPE VALLEY REG HS DIST
1592-00	GLOUCESTER COUNTY VOC BD OF ED
1602-00	MORRIS SCHOOL DISTRICT
1605-00	KITTATINNY REGIONAL H S
1611-00	BERGEN COUNTY SPEC SER SCH DIST
1613-00	SALEM COUNTY COMMUNITY COLLEGE
1614-00	BURLINGTON COUNTY AUD VIS AIDS
1622-00	WALLKILL VALLEY REG. HS BD OF ED
1624-00	BURLINGTON CO BD OF SPCL SRVCS
1626-00	MORRIS COUNTY EDUCATIONAL SERV
1643-00	CAPE MAY COUNTY SPEC SERV SCHOOL
1656-00	HUDSON COUNTY COMMUNITY COLLEGE
1668-00	CUMBERLAND REGIONAL SCHOOL DIS
1672-00	PINELANDS REGIONAL SCHOOL DIST
1699-00	MIDDLESEX COUNTY EDUCATIONAL SERV COMM
1704-00	EDUCATIONAL INFO & RESOURCE CE
1708-00	MERCER COUNTY SPECIAL SERV SCHOOL
1721-00	GLOUCESTER COUNTY SPEC SERV SCHOOL
1722-00	SOMERSET COUNTY EDUCATIONAL SERV COMM
1724-00	SUSSEX COUNTY EDUCATIONAL SERV COMM BD OF ED
1725-00	ESSEX CO EDUCATIONAL SERV COMM
1726-00	CAMDEN CO ED SERVICE COMM
1736-00	MONMOUTH-OCEAN EDUCATIONAL SERV COMM
1738-00	HUNTERDON COUNTY EDUCATIONAL SERV COMM
1751-00	WARREN COUNTY COMM COLLEGE
1754-00	SUSSEX COUNTY COMMUNITY COLLEGE
1758-00	OCEAN COUNTY N SHORE JNT COMM
1761-00	UNION COUNTY COLLEGE
1792-00	CHATHAMS SCHOOL DISTRICT
1806-00	MORRIS-UNION JOINTURE COMM
1829-00	ATLANTIC COUNTY SPEC SERV SCHOOL
1839-00	WARREN COUNTY SPEC SERVICES SCHOOL
1840-00	SALEM COUNTY SPECIAL SERV SCHOOL
1848-00	PASSAIC COUNTY EDUCATIONAL SRV COMM
1852-00	HUNTERDON COUNTY VOC TECH SCHOOL
1854-00	GREAT MEADOWS REGIONAL BD OF ED
1873-00	LEAP ACADEMY CHARTER SCHOOL
1874-00	PRINCETON CHARTER SCHOOL
1878-00	NORTH STAR ACADEMY CHARTER SCHOOL
1881-00	ROBERT TREAT ACADEMY CHARTER SCHOOL
1882-00	ELYSIAN CHARTER SCHOOL OF HOBOKEN
1883-00	LEARNING COMMUNITY CHARTER SCHOOL

June 30, 2021 Local Education Employers

Employer Group	Employer Name
1884-00	SOARING HEIGHTS CHARTER SCHOOL
1886-00	TRENTON COMMUNITY CHARTER SCHOOL
1889-00	SUSSEX COUNTY CHARTER SCHOOL
1892-00	INTERNATIONAL CHARTER SCHOOL
1894-00	GREATER BRUNSWICK CHARTER SCHOOL
1895-00	PLEASAN TECH ACADEMY CHARTER SCHOOL
1896-00	EMILY FISHER CHARTER SCHOOL OF ADVANCED STUDIES
1897-00	ACADEMY CHARTER HIGH SCHOOL
1898-00	CHARTER TECH SCHOOL
1899-00	HOBOKEN CHARTER SCHOOL
1901-00	GRANVILLE CHARTER SCHOOL
1905-00	EAST ORANGE COMM CHARTER SCHOOL
1908-00	CLASSICAL ACADEMY CHARTER SCHOOL
1911-00	RED BANK CHARTER SCHOOL
1913-00	JERSEY CITY GOLDEN DOOR CHARTER
1914-00	CAMDEN'S PROMISE CHARTER SCHOOL
1917-00	TEANECK COMMUNITY CHARTER SCHOOL
1920-00	QUEEN CITY ACADEMY CHARTER SCHOOL
1921-00	VILLAGE CHARTER SCHOOL
1922-00	JERSEY CITY COMMUNITY CHARTER
1925-00	GRAY CHARTER SCHOOL
1926-00	PACE CHARTER SCHOOL OF HAMILTON
1927-00	OCEANSIDE CHARTER SCHOOL
2005-00	ENGLEWOOD ON THE PALISADES CHARTER
2011-00	DISCOVERY CHARTER SCHOOL
2015-00	MARION P THOMAS CHARTER SCHOOL
8004-00	MARIA L VARISCO ROGERS CHARTER
8009-00	BAYSHORE JOINTURE COMMISSION
8017-00	SOUTH BERGEN JOINTURE COMMISSION
8021-00	FREEDOM ACADEMY CHARTER SCHOOL
8026-00	HOPE ACADEMY CHARTER SCHOOL
8030-00	UNITY CHARTER SCHOOL
8035-00	UNIVERSITY HEIGHTS CHARTER SCHOOL
8039-00	UNION COUNTY TEAMS CHARTER SCHOOL
8051-00	ECO CHARTER SCHOOL
8059-00	NEW HORIZON COMMUNITY CHARTER
8066-00	PATERSON CHART SCHOOL SCIENCE
8070-00	RIDGE AND VALLEY CHARTER SCHOOL
8071-00	SCHOMBURG CHARTER SCHOOL
8075-00	TEAM ACADEMY CHARTER SCHOOL
8083-00	CENTRAL JERSEY CHARTER PREP SCHOOL
8085-00	UNIVERSITY ACADEMY CHARTER HS
8086-00	FOUNDATION ACADEMY CHARTER SCHOOL
8091-00	BERGEN ARTS & SCIENCE CHARTER
8092-00	GALLOWAY COMMUNITY CHARTER SCHOOL
8094-00	CAPITAL PREPARATORY CHARTER HIGH SCHOOL

June 30, 2021 Local Education Employers

Employer Group	Employer Name
8095-00	PRIDE ACADEMY CHARTER SCHOOL
8100-00	NEWARK EDUCATORS' COMM CHARTER
8101-00	PAUL ROBESON CHARTER SCHOOL
8102-00	ETHICAL COMM CHARTER SCHOOL - J.C.
8106-00	RIVERBANK CHARTER SCHOOL OF EXCELLENCE
8107-00	VINELAND PUBLIC CHARTER SCHOOL
8109-00	COMMUNITY CH SCHOOL OF PATTERS
8112-00	HOBOKEN DUAL LANGUAGE CH SCHOOL
8113-00	BARACK OBAMA GREEN CHARTER H.S
8114-00	ACADEMY FOR URBAN LEADERSHIP
8115-00	HATIKVAH INTERNAT'L ACAD CHART
8121-00	GREAT OAKS CHARTER SCHOOL
8122-00	PEOPLES PREPARATORY CHARTER SCHOOL
8123-00	DR LENA EDWARDS ACAD CHTR SCHL
8124-00	ROSEVILLE COMMUNITY CHARTER SCHOOL
8126-00	MILLVILLE PUBLIC CHARTER SCHOOL
8128-00	JOHN P HOLLAND CHARTER SCHOOL
8129-00	PASSAIC ARTS & SCIENCE CHTR SCHOOL
8152-00	THOMAS EDISON ENERGY-SMART CHARTER
8154-00	BELOVED COMMUNITY CHARTER SCHL
8155-00	BENJAMIN BANNEKER PREP CH SCHOOL
8161-00	BURCH CHTR SCHOOL OF EXCELLENCE
8162-00	PHILIP'S ACADEMY CHARTER SCHOOL
8163-00	PATERSON ARTS & SCIENCE CHARTER SCHOOL
8164-00	CAMDEN COMMUNITY CHARTER SCHOOL
8165-00	SOUTH HUNTERDON REGIONAL SCHOOL
8166-00	HOPE COMMUNITY CHARTER SCHOOL
8167-00	COMPASS ACADEMY CHARTER SCHOOL
8168-00	JERSEY CITY GLOBAL CHARTER SCHOOL
8173-00	TRENTON STEM TO CIVICS CHARTER
8174-00	LINK COMMUNITY CHARTER SCHOOL
8177-00	ATLANTIC CITY COMMUNITY CHARTER
8181-00	COLLEGE ACHIEVE CENTRAL CHARTER SCHOOL
8182-00	INTERN.ACAD OF ATLANT.CITY C/S
8183-00	BRIDGETON PUBLIC CHARTER SCHOOL
8185-00	EMPOWERMENT ACADEMY C/S INC.
8186-00	CRESTHAVEN ACADEMY CHARTER SCHO
8187-00	HUDSON ARTS & SCIENCES C/S
8188-00	PHILIPS ACADEMY C/S OF PATERSON
8191-00	COLLEGE ACHIEVE PATERSON C/S
8192-00	LEAD CHARTER SCHOOL
8193-00	COLLEGE ACHIEVE GREAT ASBURY (CHARTER SCHOOL)
8194-00	OCEAN ACADEMY CHARTER SCHOOL
8195-00	ACHIEVE COMMUNITY CHARTER SCHOOL
8196-00	ACHIEVERS EARLY COLLEGE PREP
8198-00	KIPP COOPER NORCROSS ACADEMY

June 30, 2021 Local Education Employers

Employer Group	Employer Name
8199-00	MASTERY SCHOOLS OF CAMDEN
8200-00	CAMDEN PREP
8201-00	CREATIVITY COLABORATORY C/S

The following Local Education employers are included in the valuation as of June 30, 2020:

June 30, 2020 Local Education Employers

Employer Group	Employer Name
0110-00	FRANKLIN TOWNSHIP BD OF ED
0111-00	BERKELEY TWP BD OF ED
0112-00	HAMMONTON TOWN BD OF ED
0113-00	SOUTH BRUNSWICK TOWNSHIP BD OF ED
0114-00	HAWTHORNE BOROUGH BD OF ED
0114-01	HAWTHORNE BOROUGH BD OF ED PARAPROF
0115-00	MENDHAM BOROUGH BD OF ED
0117-00	WEST DEPTFORD TOWNSHIP BD OF ED
0120-00	BELVIDERE TOWN BD OF ED
0123-00	MOUNT OLIVE TOWNSHIP BD OF ED
0124-00	PARAMUS BD OF ED
0126-00	SOMERS POINT CITY BD OF ED
0127-00	MIDDLETOWN TOWNSHIP BD OF ED
0129-00	NEWTON TOWN BD OF ED
0130-00	JAMESBURG BOROUGH BD OF ED
0145-00	PLEASANTVILLE CITY BD OF ED
0146-00	WALL TOWNSHIP BD OF ED
0147-00	DEERFIELD TOWNSHIP BD OF ED
0148-00	AVALON BOROUGH BD OF ED
0149-00	FLEMINGTON RARITAN BD OF ED
0151-00	PATERSON CITY BD OF ED
0152-00	HOLLAND TOWNSHIP BD OF ED
0153-00	WINSLOW TOWNSHIP BD OF ED
0154-00	MIDDLE TOWNSHIP BD OF ED
0154-01	MIDDLE TOWNSHIP BD OF ED
0155-00	HALEDON BOROUGH BD OF ED
0156-00	LITTLE FERRY BOROUGH BD OF ED
0157-00	MANSFIELD TOWNSHIP BD OF ED
0158-00	PASSAIC COUNTY REGIONAL HS BD OF ED
0158-01	PASSAIC COUNTY REGIONAL HS BD OF ED
0159-00	HOWELL TOWNSHIP BD OF ED
0163-00	DELANCO TOWNSHIP BD OF ED
0165-00	EVESHAM TWP BD OF ED
0168-00	LOWER CAMDEN COUNTY REGIONAL H
0169-00	RANCOCAS VALLEY REGIONAL HS
0170-00	MOUNT HOLLY TOWNSHIP BD OF ED
0173-00	FRANKLIN BOROUGH BD OF ED
0173-01	FRANKLIN BOROUGH BD OF ED
0179-00	BARRINGTON BOROUGH BD OF ED
0181-00	HADDONFIELD BOROUGH BD OF ED

June 30, 2020 Local Education Employers

Employer Group	Employer Name
0185-00	EAST RUTHERFORD BOROUGH BD OF ED
0186-00	MAYWOOD BOROUGH BD OF ED
0189-00	PROSPECT PARK BOROUGH BD OF ED
0190-00	METUCHEN BORO BD OF ED
0191-00	STAFFORD TOWNSHIP BD OF ED
0192-00	WANAQUE BOROUGH BD OF ED
0193-00	BRICK TWP BD OF ED
0196-00	AUDUBON BOROUGH BD OF ED
0197-00	NEWARK PUBLIC SCHOOLS
0197-03	NEWARK PUBLIC SCHOOLS
0198-00	RIVERSIDE TOWNSHIP BD OF ED
0199-00	ATLANTIC HIGHLANDS BOROUGH BD
0202-00	WEST LONG BRANCH BOROUGH BD OF ED
0203-00	WAYNE TOWNSHIP BD OF ED
0223-00	LEONIA BOROUGH BD OF ED
0224-00	GLASSBORO BOROUGH BD OF ED
0225-00	MARGATE CITY BD OF ED
0226-00	RUNNEMEDE BOROUGH BD OF ED
0227-00	TEWKSBURY TOWNSHIP BD OF ED
0228-00	OAKLYN BOROUGH BD OF ED
0229-00	HOLMDEL TOWNSHIP BD OF ED
0230-00	HO HO KUS BOROUGH BD OF ED
0231-00	VINELAND CITY BD OF ED
0232-00	LINCOLN PARK BOROUGH BD OF ED
0233-00	MERCHANTVILLE BOROUGH BD OF ED
0234-00	NORTH CALDWELL TOWNSHIP BD OF ED
0235-00	WEST NEW YORK TOWN BD OF ED
0236-00	UNION CITY BD OF ED
0237-00	MIDLAND PARK BOROUGH BD OF ED
0238-00	OCEAN CITY BD OF ED
0239-00	RAHWAY CITY BD OF ED
0239-01	RAHWAY CITY BD OF ED
0240-00	JEFFERSON TOWNSHIP BD OF ED
0241-00	SCOTCH PLAINS FANWOOD BD OF ED
0242-00	WASHINGTON TOWNSHIP BD OF ED
0243-00	BLOOMINGDALE BOROUGH BD OF ED
0244-00	WEEHAWKEN TOWNSHIP BD OF ED
0252-00	RIVERTON BOROUGH BD OF ED
0264-00	MOORESTOWN TOWNSHIP BD OF ED
0264-01	MOORESTOWN TOWNSHIP BD OF ED
0265-00	PEMBERTON TOWNSHIP BD OF ED

June 30, 2020 Local Education Employers

Employer Group	Employer Name
0266-00	WALLINGTON BOROUGH BD OF ED
0267-00	MAPLE SHADE TOWNSHIP BD OF ED
0268-00	LINDENWOLD BOROUGH BD OF ED
0269-00	CHERRY HILL TOWNSHIP BD OF ED
0270-00	NETCONG BOROUGH BD OF ED
0271-00	MANTUA TOWNSHIP BD OF ED
0272-00	BERLIN BOROUGH BD OF ED
0273-00	BOUND BROOK BOROUGH BD OF ED
0275-00	PERTH AMBOY CITY BD OF ED
0285-00	HAMBURG BOROUGH BD OF ED
0289-00	OAKLAND BOROUGH BD OF ED
0291-00	HIGHLAND PARK BOROUGH BD OF ED
0291-01	HIGHLAND PARK BOROUGH BD OF ED
0292-00	JACKSON TOWNSHIP BD OF ED
0293-00	ELK TWP BD OF ED
0295-00	GLEN ROCK BOROUGH BD OF ED
0297-00	HOPEWELL TOWNSHIP BD OF ED
0298-00	ALPINE BOROUGH BD OF ED
0299-00	CAMDEN CITY BOARD OF EDUCATION
0303-00	MORRIS PLAINS BOROUGH BD OF ED
0304-00	WYCKOFF TOWNSHIP BD OF ED
0305-00	CRESSKILL BOROUGH BD OF ED
0306-00	EAST WINDSOR REG SCHOOL DIST
0307-00	HASBROUCK HEIGHTS BOROUGH BD OF ED
0308-00	NORTH HALEDON BOROUGH BD OF ED
0310-00	DUNELLEN BOROUGH BD OF ED
0311-00	OGDENSBURG BOROUGH BOARD OF ED
0312-00	WESTVILLE BOROUGH BD OF ED
0313-00	RIVER VALE TOWNSHIP BD OF ED
0315-00	OCEAN TOWNSHIP BD OF ED
0316-00	EDGEWATER BOROUGH BD OF ED
0317-00	MONROE TOWNSHIP BD OF ED
0318-00	SOUTH RIVER BOROUGH BD OF ED
0324-00	BRIDGEWATER RARITAN BD OF ED
0325-00	SPOTSWOOD BOROUGH BD OF ED
0326-00	CLAYTON BOROUGH BD OF ED
0327-00	PENNSVILLE TOWNSHIP BD OF ED
0330-00	LONG BEACH ISLAND BD OF ED
0332-00	UPPER DEERFIELD TOWNSHIP BD OF ED
0334-00	CLIFFSIDE PARK BOROUGH BD OF ED
0335-00	FLORENCE TOWNSHIP BD OF ED

June 30, 2020 Local Education Employers

Employer Group	Employer Name
0338-00	LONG HILL TOWNSHIP BD OF ED
0341-00	HARRISON TOWNSHIP BD OF ED
0347-00	VERNON TOWNSHIP BD OF ED
0568-00	CORBIN CITY BD OF ED
0569-00	EGG HARBOR TOWNSHIP BD OF ED
0570-00	ESTELL MANOR CITY BD OF ED
0571-00	FOLSOM BOROUGH BD OF ED
0572-00	GALLOWAY TOWNSHIP BD OF ED
0573-00	HAMILTON TOWNSHIP BD OF ED
0574-00	LINWOOD CITY BD OF ED
0575-00	MULLICA TOWNSHIP BD OF ED
0576-00	PORT REPUBLIC CITY BD OF ED
0577-00	WEYMOUTH TOWNSHIP BD OF ED
0578-00	ALLENDALE BOROUGH BD OF ED
0579-00	CARLSTADT BOROUGH BD OF ED
0580-00	CLOSTER BOROUGH BD OF ED
0581-00	DEMAREST BOROUGH BD OF ED
0582-00	EMERSON BOROUGH BD OF ED
0583-00	ENGLEWOOD CLIFFS BORO BOE
0584-00	FRANKLIN LAKES BOROUGH BD OF ED
0585-00	HARRINGTON PARK BOROUGH BD OF ED
0586-00	HAWORTH BOROUGH BD OF ED
0587-00	MAHWAH TOWNSHIP BD OF ED
0588-00	MONTVALE BOROUGH BD OF ED
0589-00	MOONACHIE BOROUGH BD OF ED
0590-00	NORTHERN VALLEY REGIONAL HS BD
0590-01	NORTHERN VALLEY REGIONAL HS BD
0591-00	NORTHVALE BOROUGH BD OF ED
0592-00	NORWOOD BOROUGH BD OF ED
0593-00	OLD TAPPAN BOROUGH BD OF ED
0594-00	PASCACK VALLEY REGIONAL HS
0595-00	ROCKLEIGH BORO BD OF ED
0596-00	SADDLE RIVER BOROUGH BD OF ED
0597-00	SADDLE BROOK TOWNSHIP BD OF ED
0599-00	UPPER SADDLE RIVER BOROUGH BD OF ED
0600-00	WALDWICK BOROUGH BD OF ED
0601-00	WOODCLIFF LAKE BOROUGH BD OF ED
0602-00	BASS RIVER TOWNSHIP BD OF ED
0603-00	BURLINGTON TOWNSHIP BD OF ED
0604-00	CHESTERFIELD TOWNSHIP BD OF ED
0605-00	CINNAMINSON TWP BD OF ED

June 30, 2020 Local Education Employers

Employer Group	Employer Name
0606-00	DELRAN TOWNSHIP BD OF ED
0607-00	EASTAMPTON TOWNSHIP BD OF ED
0608-00	EDGEWATER PARK TOWNSHIP BD OF ED
0610-00	HAINESPORT TOWNSHIP BD OF ED
0611-00	LUMBERTON TOWNSHIP BD OF ED
0612-00	MEDFORD TOWNSHIP BD OF ED
0613-00	MEDFORD LAKES BOROUGH BD OF ED
0614-00	MOUNT LAUREL TWP BD OF ED
0615-00	NEW HANOVER TOWNSHIP BD OF ED
0616-00	NORTH HANOVER TOWNSHIP BD OF ED
0617-00	PEMBERTON BOROUGH BD OF ED
0618-00	SHAMONG TOWNSHIP BD OF ED
0619-00	SOUTHAMPTON TWP BD OF ED
0620-00	SPRINGFIELD TOWNSHIP BD OF ED
0621-00	TABERNACLE TOWNSHIP BD OF ED
0622-00	WASHINGTON TWP BD OF ED
0623-00	WESTAMPTON TOWNSHIP BD OF ED
0624-00	WILLINGBORO TWP BD OF ED
0625-00	WOODLAND TOWNSHIP BD OF ED
0627-00	BERLIN TOWNSHIP BD OF ED
0628-00	BROOKLAWN BORO BD OF ED
0629-00	CHESILHURST BOROUGH BD OF ED
0630-00	CLEMENTON BOROUGH BD OF ED
0631-00	GIBBSBORO BOROUGH BD OF ED
0632-00	GLOUCESTER TOWNSHIP BD OF ED
0633-00	HADDON HEIGHTS BOROUGH BD OF ED
0635-00	LAUREL SPRINGS BOROUGH BD OF ED
0636-00	LAWNSIDE BOROUGH BD OF ED
0637-00	MAGNOLIA BOROUGH BD OF ED
0638-00	MOUNT EPHRAIM BOROUGH BD OF ED
0639-00	PENNSAUKEN TOWNSHIP BD OF ED
0640-00	PINE HILL BOROUGH BD OF ED
0642-00	SOMERDALE BOROUGH BD OF ED
0643-00	STRATFORD BOROUGH BD OF ED
0645-00	VOORHEES TOWNSHIP BD OF ED
0646-00	WATERFORD TOWNSHIP BD OF ED
0647-00	CAPE MAY CITY BOARD OF EDUCATION
0648-00	DENNIS TOWNSHIP BD OF ED
0649-00	LOWER TOWNSHIP BD OF ED
0650-00	SEA ISLE CITY BD OF ED
0651-00	STONE HARBOR BOROUGH BD OF ED

June 30, 2020 Local Education Employers

Employer Group	Employer Name
0652-00	UPPER TOWNSHIP BD OF ED
0653-00	WEST CAPE MAY BOROUGH BD OF ED
0655-00	WOODBINE BOROUGH BD OF ED
0656-00	COMMERCIAL TOWNSHIP BD OF ED
0657-00	DOWNE TOWNSHIP BD OF ED
0658-00	FAIRFIELD TOWNSHIP BD OF ED
0659-00	GREENWICH TOWNSHIP BD OF ED
0660-00	LAWRENCE TOWNSHIP BD OF ED
0661-00	MAURICE RIVER TOWNSHIP BD OF ED
0662-00	SHILOH BOROUGH BD OF ED
0663-00	STOW CREEK TOWNSHIP BD OF ED
0664-00	CEDAR GROVE TOWNSHIP BD OF ED
0665-00	ROSELAND BOROUGH BD OF ED
0666-00	VERONA BOROUGH BD OF ED
0667-00	ESSEX COUNTY VOCATIONAL SCH BD
0668-00	DEPTFORD TWP BD OF ED
0669-00	EAST GREENWICH TOWNSHIP BD OF ED
0670-00	FRANKLIN TOWNSHIP BD OF ED
0671-00	GREENWICH TOWNSHIP BD OF ED
0672-00	LOGAN TOWNSHIP BD OF ED
0673-00	NATIONAL PARK BOROUGH BD OF ED
0675-00	PAULSBORO BOROUGH BD OF ED
0676-00	PITMAN BOROUGH BD OF ED
0677-00	SOUTH HARRISON BOROUGH BD OF ED
0678-00	SWEDESBORO WOOLWICH BD OF ED
0679-00	WENONAH BOROUGH BD OF ED
0680-00	WOODBURY HEIGHTS BOROUGH BD OF ED
0681-00	EAST NEWARK BOROUGH BD OF ED
0682-00	GUTTENBERG TOWN BD OF ED
0683-00	JERSEY CITY BD OF ED
0684-00	ALEXANDRIA TOWNSHIP BD OF ED
0685-00	BETHLEHEM TOWNSHIP BD OF ED
0686-00	BLOOMSBURY BOROUGH BD OF ED
0687-00	CALIFON BOROUGH BD OF ED
0688-00	CLINTON TOWN BD OF ED
0689-00	CLINTON TOWNSHIP BD OF ED
0690-00	DELAWARE TOWNSHIP BD OF ED
0691-00	EAST AMWELL TOWNSHIP BD OF ED
0692-00	FRANKLIN TOWNSHIP BD OF ED
0693-00	FRENCHTOWN BOROUGH BD OF ED
0695-00	HAMPTON BOROUGH BD OF ED

June 30, 2020 Local Education Employers

Employer Group	Employer Name
0696-00	HIGH BRIDGE BOROUGH BD OF ED
0697-00	KINGWOOD TOWNSHIP BD OF ED
0698-00	LAMBERTVILLE CITY BD OF ED
0699-00	LEBANON BOROUGH BD OF ED
0700-00	MILFORD BOROUGH BD OF ED
0701-00	NORTH HUNTERDON VOORHEES REG HS
0702-00	READINGTON TOWNSHIP BD OF ED
0703-00	STOCKTON BOROUGH BD OF ED
0704-00	UNION TOWNSHIP BD OF ED
0705-00	WEST AMWELL TOWNSHIP BD OF ED
0706-00	LEBANON TOWNSHIP BD OF ED
0708-00	ROBBINSVILLE TOWNSHIP BD OF ED
0710-00	CRANBURY TOWNSHIP BD OF ED
0711-00	EAST BRUNSWICK TWP BD OF ED
0713-00	OLD BRIDGE TOWNSHIP BD OF ED
0714-00	MILLTOWN BOROUGH BD OF ED
0715-00	MONROE TOWNSHIP BD OF ED
0716-00	NORTH BRUNSWICK CITY BD OF ED
0717-00	PISCATAWAY TOWNSHIP BD OF ED
0719-00	SOUTH AMBOY CITY BD OF ED
0720-00	SOUTH PLAINFIELD BD OF ED
0721-00	WOODBIDGE TOWNSHIP BD OF ED
0722-00	COLTS NECK TOWNSHIP BD OF ED
0723-00	FAIR HAVEN BOROUGH BD OF ED
0724-00	FARMINGDALE BOROUGH BD OF ED
0724-01	FARMINGDALE BOROUGH BD OF ED
0725-00	FREEHOLD TOWNSHIP BD OF ED
0727-00	LITTLE SILVER BOROUGH BD OF ED
0729-00	MARLBORO TOWNSHIP BD OF ED
0729-01	MARLBORO TOWNSHIP BD OF ED
0730-00	MILLSTONE TOWNSHIP BD OF ED
0731-00	NEPTUNE CITY BD OF ED
0732-00	HAZLET TOWNSHIP BD OF ED
0733-00	ROOSEVELT BOROUGH BD OF ED
0735-00	SHREWSBURY BOROUGH BD OF ED
0738-00	UNION BEACH BOROUGH BD OF ED
0739-00	BOONTON TOWNSHIP BD OF ED
0740-00	CHATHAM TOWNSHIP BD OF ED
0741-00	CHESTER TOWNSHIP BD OF ED
0742-00	EAST HANOVER TOWNSHIP BD OF ED
0743-00	HANOVER TOWNSHIP BD OF ED

June 30, 2020 Local Education Employers

Employer Group	Employer Name
0744-00	KINNELON BOROUGH BD OF ED
0745-00	MENDHAM TOWNSHIP BD OF ED
0746-00	MINE HILL TOWNSHIP BD OF ED
0747-00	MONTVILLE TWP BD OF ED
0748-00	MOUNT ARLINGTON BOROUGH BD OF ED
0749-00	PEQUANNOCK TOWNSHIP BD OF ED
0750-00	RANDOLPH TOWNSHIP BD OF ED
0751-00	RIVERDALE BOROUGH BD OF ED
0752-00	ROXBURY TOWNSHIP BD OF ED
0754-00	BAY HEAD BOROUGH BD OF ED
0755-00	BEACH HAVEN BOROUGH BD OF ED
0756-00	EAGLESWOOD TOWNSHIP BD OF ED
0758-00	ISLAND HEIGHTS BOROUGH BD OF ED
0759-00	LACEY TOWNSHIP BD OF ED
0760-00	LAKEHURST BOROUGH BD OF ED
0761-00	LITTLE EGG HARBOR TWP BD OF ED
0762-00	MANCHESTER TOWNSHIP BD OF ED
0763-00	OCEAN TOWNSHIP BD OF ED
0764-00	PLUMSTED TOWNSHIP BOARD OF ED
0765-00	TUCKERTON BOROUGH BD OF ED
0766-00	BARNEGAT TOWNSHIP BD OF ED
0767-00	LITTLE FALLS TOWNSHIP BD OF ED
0768-00	RINGWOOD BOROUGH BD OF ED
0769-00	TOTOWA BOROUGH BD OF ED
0770-00	WEST MILFORD TOWNSHIP BD OF ED
0771-00	WOODLAND PARK BOARD OF EDUCATION
0772-00	ALLOWAY TOWNSHIP BD OF ED
0773-00	ELMER BORO BD OF ED
0774-00	EL SINBORO TOWNSHIP BD OF ED
0775-00	LOWER ALLOWAYS CREEK TWP BD OF ED
0776-00	MANNINGTON TOWNSHIP BD OF ED
0777-00	OLDMANS TOWNSHIP BD OF ED
0778-00	PENNS GROVE CARNEYS POINT REG
0779-00	PITTS GROVE TOWNSHIP BD OF ED
0779-01	PITTS GROVE TOWNSHIP BD OF ED
0780-00	QUINTON TOWNSHIP BD OF ED
0781-00	UPPER PITTS GROVE TOWNSHIP BD OF ED
0782-00	BEDMINSTER TOWNSHIP BD OF ED
0783-00	BERNARDS TWP BD OF ED
0784-00	BRANCHBURG TOWNSHIP BD OF ED
0786-00	GREEN BROOK TOWNSHIP BD OF ED

June 30, 2020 Local Education Employers

Employer Group	Employer Name
0787-00	HILLSBOROUGH TWP BD OF ED
0788-00	MILLSTONE BOROUGH BD OF ED
0789-00	MONTGOMERY TOWNSHIP BD OF ED
0792-00	SOUTH BOUND BROOK BOROUGH BD OF ED
0793-00	WARREN TOWNSHIP BD OF ED
0794-00	WATCHUNG BOROUGH BD OF ED
0797-00	BYRAM TOWNSHIP BD OF ED
0798-00	FRANKFORD TOWNSHIP BD OF ED
0799-00	FREDON TOWNSHIP BD OF ED
0800-00	GREEN TOWNSHIP BD OF ED
0801-00	HAMPTON TOWNSHIP BD OF ED
0802-00	HARDYSTON TOWNSHIP BD OF ED
0803-00	HOPATCONG BOROUGH BD OF ED
0804-00	LAFAYETTE TOWNSHIP BD OF ED
0805-00	MONTAGUE TOWNSHIP BD OF ED
0806-00	SANDYSTON WALPACK CONSOL SCH DISTRICT
0807-00	SPARTA TOWNSHIP BD OF ED
0808-00	STANHOPE BOROUGH BD OF ED
0809-00	STILLWATER TOWNSHIP BD OF ED
0812-00	WINFIELD TOWNSHIP BD OF ED
0813-00	ALLAMUCHY TOWNSHIP BD OF ED
0814-00	ALPHA BOROUGH BD OF ED
0815-00	BLAIRSTOWN TWP BD OF ED
0816-00	FRANKLIN TOWNSHIP BD OF ED
0817-00	FRELINGHUYSEN TOWNSHIP BD OF ED
0818-00	GREENWICH TOWNSHIP BD OF ED
0820-00	HARMONY TOWNSHIP BD OF ED
0821-00	HOPE TOWNSHIP BD OF ED
0822-00	KNOWLTON TWP BD OF ED
0824-00	LOPATCONG TOWNSHIP BD OF ED
0825-00	MANSFIELD TOWNSHIP BD OF ED
0826-00	OXFORD TOWNSHIP BD OF ED
0828-00	POHATCONG TOWNSHIP BD OF ED
0829-00	WASHINGTON TOWNSHIP BD OF ED
0830-00	WHITE TOWNSHIP BD OF ED
0831-00	HUNTERDON CENTRAL HS BD OF ED
0832-00	HANOVER PARK REG HS DIST BD OF ED
0833-00	RAMAPO INDIAN HILLS REGIONAL HS
0834-00	BELLMAWR BOROUGH BD OF ED
1017-00	ABSECON CITY BD OF ED
1018-00	ATLANTIC CITY BD OF ED

June 30, 2020 Local Education Employers

Employer Group	Employer Name
1019-00	BRIGANTINE CITY BD OF ED
1020-00	EGG HARBOR CITY BD OF ED
1021-00	NORTHFIELD CITY BD OF ED
1022-00	VENTNOR CITY BD OF ED
1023-00	ATLANTIC COUNTY VOC TECH SCHOOL
1024-00	BERGENFIELD BOROUGH BD OF ED
1024-01	BERGENFIELD BOROUGH BD OF ED
1025-00	BOGOTA BOROUGH BD OF ED
1026-00	DUMONT BOROUGH BD OF ED
1027-00	ELMWOOD PARK BOROUGH BD OF ED
1028-00	ENGLEWOOD CITY BD OF ED
1029-00	FAIR LAWN BOROUGH BD OF ED
1030-00	FAIRVIEW BOROUGH BD OF ED
1031-00	FORT LEE BOROUGH BD OF ED
1032-00	GARFIELD CITY BD OF ED
1033-00	HACKENSACK CITY BD OF ED
1034-00	HILLSDALE BOROUGH BD OF ED
1035-00	LODI BD OF ED
1036-00	NEW MILFORD BOROUGH BD OF ED
1037-00	NORTH ARLINGTON BOROUGH BD OF ED
1038-00	ORADELL BOROUGH BD OF ED
1039-00	PALISADES PARK BOROUGH BD OF ED
1040-00	PARK RIDGE BOROUGH BD OF ED
1041-00	RAMSEY BOROUGH BD OF ED
1042-00	RIDGEFIELD BOROUGH BD OF ED
1043-00	RIDGEWOOD VILLAGE BD OF ED
1044-00	RIVER EDGE BOROUGH BD OF ED
1045-00	ROCHELLE PARK TOWNSHIP BD OF ED
1046-00	RUTHERFORD BOROUGH BD OF ED
1047-00	SOUTH HACKENSACK TOWNSHIP BD OF ED
1048-00	TEANECK TOWNSHIP BD OF ED
1049-00	TENAFLY BOROUGH BD OF ED
1050-00	WOOD-RIDGE BOROUGH BD OF ED
1052-00	BERGEN COUNTY VOC-TECH SCHOOL
1053-00	BURLINGTON CITY BD OF ED
1054-00	PALMYRA BOROUGH BD OF ED
1055-00	COLLINGSWOOD BOROUGH BD OF ED
1056-00	GLOUCESTER CITY BD OF ED
1057-00	HADDON TOWNSHIP BD OF ED
1058-00	WOODLYNNE BOROUGH BD OF ED
1059-00	CAMDEN COUNTY TECHNICAL SCHOOL

June 30, 2020 Local Education Employers

Employer Group	Employer Name
1060-00	NORTH WILDWOOD CITY BD OF ED
1061-00	WILDWOOD CITY BD OF ED
1062-00	WILDWOOD CREST BOROUGH BD OF ED
1063-00	CAPE MAY CO TECHNICAL SCH DIST
1064-00	BRIDGETON CITY BD OF ED
1065-00	MILLVILLE CITY BD OF ED
1066-00	BELLEVILLE TOWN BD OF ED
1067-00	BLOOMFIELD TWP BD OF ED
1068-00	CALDWELL-WEST CALDWELL BD OF ED
1069-00	EAST ORANGE CITY BD OF ED
1070-00	ESSEX FELLS TOWNSHIP BD OF ED
1071-00	GLEN RIDGE BOROUGH BD OF ED
1072-00	IRVINGTON TOWN BD OF ED
1073-00	LIVINGSTON BD OF ED
1074-00	MILLBURN TOWNSHIP BD OF ED
1075-00	MONTCLAIR TOWNSHIP BD OF ED
1076-00	NUTLEY TOWN BD OF ED
1077-00	ORANGE CITY BD OF ED
1078-00	SOUTH ORANGE & MAPLEWOOD BD OF ED
1079-00	WEST ORANGE TOWNSHIP BD OF ED
1080-00	WOODBURY CITY BD OF ED
1081-00	BAYONNE CITY BOARD OF EDUCATION
1082-00	HARRISON TOWN BD OF ED
1083-00	HOBOKEN CITY BD OF ED
1084-00	NORTH BERGEN TWP BD OF ED
1085-00	SECAUCUS TOWN BD OF ED
1086-00	EWING TOWNSHIP BD OF ED
1087-00	HAMILTON TOWNSHIP BD OF ED
1088-00	LAWRENCE TOWNSHIP BD OF ED
1091-00	CARTERET BD OF ED
1092-00	MIDDLESEX BOROUGH BD OF ED
1093-00	NEW BRUNSWICK CITY BD OF ED
1094-00	EDISON TWP BD OF ED
1095-00	SAYREVILLE BOROUGH BD OF ED
1096-00	MIDDLESEX COUNTY VOC TECH SCHOOL
1098-00	ASBURY PARK CITY BD OF ED
1099-00	AVON-BY-THE-SEA BOROUGH BD OF ED
1100-00	BELMAR BOROUGH BD OF ED
1101-00	BRADLEY BEACH BOROUGH BD OF ED
1102-00	BRIELLE BOROUGH BD OF ED
1103-00	DEAL BOROUGH BD OF ED

June 30, 2020 Local Education Employers

Employer Group	Employer Name
1104-00	EATONTOWN BOROUGH BD OF ED
1105-00	FREEHOLD BOROUGH BD OF ED
1106-00	FREEHOLD REG H S DISTRICT
1107-00	HIGHLANDS BOROUGH BD OF ED
1108-00	KEYPORT BOROUGH BD OF ED
1109-00	LONG BRANCH CITY BD OF ED
1110-00	MANASQUAN BOROUGH BD OF ED
1111-00	NEPTUNE TWP BD OF ED
1112-00	OCEANPORT BOROUGH BD OF ED
1113-00	RUMSON BOROUGH BD OF ED
1114-00	SEA GIRT BOROUGH BD OF ED
1115-00	SPRING LAKE BOROUGH BD OF ED
1116-00	BOONTON TOWN BD OF ED
1117-00	BUTLER BOROUGH BD OF ED
1118-00	CHATHAM BOROUGH BD OF ED
1119-00	DENVILLE TOWNSHIP BD OF ED
1119-01	DENVILLE TOWNSHIP BD OF ED
1120-00	DOVER TOWN BD OF ED
1121-00	FLORHAM PARK BOROUGH BD OF ED
1122-00	HARDING TOWNSHIP BD OF ED
1123-00	MADISON BOROUGH BD OF ED
1126-00	MOUNTAIN LAKES BOROUGH BD OF ED
1127-00	PARSIPPANY TROY HILLS BD OF ED
1128-00	ROCKAWAY BOROUGH BD OF ED
1129-00	ROCKAWAY TOWNSHIP BD OF ED
1130-00	WASHINGTON TOWNSHIP BD OF ED
1131-00	WHARTON BOROUGH BD OF ED
1132-00	MORRIS HILLS REGIONAL SCHOOL DISTRICT
1133-00	LAKESWOOD TWP BD OF ED
1134-00	LAVALLETTE BOROUGH BD OF ED
1136-00	OCEAN GATE BOROUGH BD OF ED
1137-00	POINT PLEASANT BORO BD OF ED
1138-00	POINT PLEASANT BEACH BOROUGH BD OF ED
1139-00	SEASIDE HEIGHTS BD OF ED
1140-00	SEASIDE PARK BOROUGH BD OF ED
1141-00	POMPTON LAKES BOROUGH BD OF ED
1142-00	SALEM CITY BD OF ED
1143-00	SOMERSET HILLS SCHOOL DISTRICT
1144-00	MANVILLE BOROUGH BD OF ED
1145-00	NORTH PLAINFIELD BOROUGH BD OF ED
1146-00	SOMERVILLE BOROUGH BD OF ED

June 30, 2020 Local Education Employers

Employer Group	Employer Name
1147-00	SUSSEX COUNTY VOC TECH SCHOOL
1148-00	BERKELEY HEIGHTS BD OF ED
1149-00	CLARK TOWNSHIP BD OF ED
1150-00	CRANFORD TOWNSHIP BD OF ED
1151-00	GARWOOD BOROUGH BD OF ED
1152-00	HILLSIDE TOWNSHIP BD OF ED
1153-00	KENILWORTH BOROUGH BD OF ED
1154-00	LINDEN CITY BD OF ED
1155-00	MOUNTAINSIDE BOROUGH BD OF ED
1156-00	NEW PROVIDENCE BORO BD OF ED
1157-00	PLAINFIELD CITY BD OF ED
1158-00	ROSELLE BOROUGH BD OF ED
1159-00	ROSELLE PARK BOROUGH BD OF ED
1160-00	SPRINGFIELD TOWNSHIP BD OF ED
1161-00	UNION TOWNSHIP BD OF ED
1162-00	UNION CO REG HIGH SCH DIST 1
1163-00	WESTFIELD TOWN BD OF ED
1164-00	HACKETTSTOWN TOWN BD OF ED
1166-00	PHILLIPSBURG TOWN BD OF ED
1167-00	WASHINGTON BORO BD OF ED
1168-00	BEVERLY CITY BD OF ED
1169-00	FAIRFIELD TOWNSHIP BD OF ED
1170-00	KEANSBURG BD OF ED
1171-00	MONMOUTH BEACH BOROUGH BD OF ED
1172-00	SPRING LAKE HEIGHTS BOROUGH BD
1269-00	ATLANTIC COUNTY AUDIO VISUAL A
1270-00	CAMDEN CO AUDIO VISUAL AIDS COMMISSION
1276-00	MONMOUTH COUNTY AUDIO VIS AIDS
1281-00	CENTRAL REGIONAL H S DIST
1282-00	WATCHUNG HILLS REGIONAL HS DIS
1283-00	RUMSON-FAIR HAVEN REG BD OF ED
1287-00	ELIZABETH CITY BD OF ED
1288-00	SUMMIT BOARD OF EDUCATION
1289-00	CLIFTON CITY BOARD OF EDUCATION
1290-00	PASSAIC CITY BD OF ED
1291-00	TRENTON CITY BD OF ED
1292-00	KEARNY TOWN BD OF ED
1293-00	RED BANK BOROUGH BD OF ED
1294-00	LYNDHURST TOWNSHIP BD OF ED
1295-00	RIDGEFIELD PARK VILLAGE BD OF ED
1298-00	BLACK HORSE PIKE REG. SCH. DIS

June 30, 2020 Local Education Employers

Employer Group	Employer Name
1299-00	LENAPE REGIONAL HS DIST
1300-00	LAKELAND REGIONAL HIGH SCHOOL
1301-00	RIVER DELL REGIONAL BD OF ED
1312-00	SOUTHERN REGIONAL H S DISTRICT
1313-00	WEST MORRIS REGIONAL BD OF ED
1314-00	LOWER CAPE MAY REGIONAL SCHOOL
1317-00	SOUTH HUNTERDON REGIONAL BD OF ED
1318-00	GREATER EGG HARBOR REGIONAL
1321-00	DELAWARE VALLEY REGIONAL HS DIST
1330-00	MAINLAND REGIONAL HS DISTRICT
1331-00	PASSAIC COUNTY MANCHESTER REG
1332-00	STERLING REGIONAL HS DIST
1333-00	MONMOUTH COUNTY REGIONAL HS
1334-00	WEST ESSEX REGIONAL SCHOOL DIS
1340-00	DELSEA REGIONAL SCHOOL DISTRICT
1341-00	NORTHERN BURLINGTON CO REG
1342-00	SALEM COUNTY VOC TECH SCHOOL
1343-00	CLEARVIEW REGIONAL HIGH SCHOOL DISTRICT
1357-00	OCEAN COUNTY VOC TECH H S DIST
1360-00	MONMOUTH COUNTY VOC SCHOOL DISTRICT
1362-00	UNION COUNTY VOC TECH SCHOOL
1371-00	WARREN COUNTY VOC TECH BD OF ED
1374-00	SOMERSET COUNTY VOC TECH SCHOOL DISTRICT
1386-00	SHORE REGIONAL H S DISTRICT
1390-00	HENRY HUDSON REG SCH DIST BD OF ED
1395-00	KINGSWAY REGIONAL SCHOOL DIST.
1399-00	NORTHERN HIGHLANDS REG HS BD OF ED
1406-00	BUENA REGIONAL SCHOOL DIST
1411-00	BURLINGTON COUNTY INST OF TECH
1417-00	TINTON FALLS BOROUGH BD OF ED
1418-00	WOODSTOWN-PILESGROVE REGIONAL
1419-00	ANDOVER REGIONAL BD OF ED
1420-00	PASSAIC COUNTY VOCATIONAL TECH
1423-00	GATEWAY REGIONAL HIGH SCH DIST
1427-00	UPPER FREEHOLD REGIONAL BD OF ED
1431-00	BORDENTOWN REGIONAL BD OF ED
1433-00	HIGH POINT REG HIGH SCH DIST
1435-00	MANALAPAN-ENGLISHTOWN REG BD OF ED
1438-00	MATAWAN-ABERDEEN REGIONAL HS DISTRICT
1441-00	ATLANTIC CAPE COMMUNITY COLLEGE
1444-00	OCEAN COUNTY COLLEGE

June 30, 2020 Local Education Employers

Employer Group	Employer Name
1445-00	SUSSEX WANTAGE REGIONAL SCHOOL
1447-00	EASTERN CAMDEN COUNTY REG SCHOOL
1454-00	MIDDLESEX COUNTY COLLEGE
1461-00	HOPEWELL VALLEY REG SCH DIST
1468-00	CUMBERLAND COUNTY COLLEGE
1477-00	WARREN HILLS REGIONAL BD OF ED
1478-00	MERCER COUNTY COMMUNITY COLLEGE
1481-00	MORRIS COUNTY COLLEGE
1482-00	RARITAN VALL COMMUNITY COLLEGE
1486-00	BERGEN COUNTY COMMUNITY COLLEGE
1487-00	PRINCETON REGIONAL SCHOOL DIST
1490-00	CAMDEN COUNTY COMM COLLEGE
1495-00	ESSEX COUNTY COLLEGE
1496-00	ROWAN COLLEGE AT BURLINGTON CO
1497-00	ROWAN COLLEGE AT GLOUCESTER CO
1509-00	BROOKDALE COMMUNITY COLLEGE
1512-00	MERCER COUNTY VOC TECH SCHOOL
1515-00	CARLSTADT E RUTHERFORD REG BE
1517-00	TOMS RIVER SCHOOL DIST
1521-00	WESTWOOD REGIONAL BD OF ED
1529-00	WEST WINDSOR-PLAINSBORO REG SC
1531-00	NORTH WARREN REG HIGH SCHOOL
1533-00	CUMBERLAND COUNTY VO-TECH SCHOOL
1537-00	UNION COUNTY EDUCATIONAL SRV COMMISSION
1541-00	MORRIS COUNTY VOC TECH SCHOOL
1543-00	RED BANK REGIONAL HS DISTRICT
1548-00	PASSAIC COUNTY COMMUNITY COLLEGE
1584-00	HUDSON COUNTY SCHOOLS OF TECHNOLOGY
1586-00	LENAPE VALLEY REG HS DIST
1592-00	GLOUCESTER COUNTY VOC BD OF ED
1602-00	MORRIS SCHOOL DISTRICT
1605-00	KITTATINNY REGIONAL H S
1611-00	BERGEN COUNTY SPEC SER SCH DIST
1613-00	SALEM COUNTY COMMUNITY COLLEGE
1614-00	BURLINGTON COUNTY AUD VIS AIDS
1615-00	OCEAN COUNTY AUDIO VISUAL AIDS
1622-00	WALLKILL VALLEY REG. HS BD OF ED
1624-00	BURLINGTON CO BD OF SPCL SRVCS
1626-00	MORRIS COUNTY EDUCATIONAL SERV
1643-00	CAPE MAY COUNTY SPEC SERV SCHOOL
1656-00	HUDSON COUNTY COMMUNITY COLLEGE

June 30, 2020 Local Education Employers

Employer Group	Employer Name
1668-00	CUMBERLAND REGIONAL SCHOOL DIS
1672-00	PINELANDS REGIONAL SCHOOL DIST
1699-00	MIDDLESEX COUNTY EDUCATIONAL SERV COMM
1704-00	EDUCATIONAL INFO & RESOURCE CE
1708-00	MERCER COUNTY SPECIAL SERV SCHOOL
1721-00	GLOUCESTER COUNTY SPEC SERV SCHOOL
1722-00	SOMERSET COUNTY EDUCATIONAL SERV COMM
1724-00	SUSSEX COUNTY EDUCATIONAL SERV COMM BD OF ED
1725-00	ESSEX CO EDUCATIONAL SERV COMM
1726-00	CAMDEN CO ED SERVICE COMM
1736-00	MONMOUTH-OCEAN EDUCATIONAL SERV COMM
1738-00	HUNTERDON COUNTY EDUCATIONAL SERV COMM
1751-00	WARREN COUNTY COMM COLLEGE
1754-00	SUSSEX COUNTY COMMUNITY COLLEGE
1758-00	OCEAN COUNTY N SHORE JNT COMM
1761-00	UNION COUNTY COLLEGE
1792-00	CHATHAMS SCHOOL DISTRICT
1806-00	MORRIS-UNION JOINTURE COMM
1829-00	ATLANTIC COUNTY SPEC SERV SCHOOL
1839-00	WARREN COUNTY SPEC SERVICES SCHOOL
1840-00	SALEM COUNTY SPECIAL SERV SCHOOL
1848-00	PASSAIC COUNTY EDUCATIONAL SRV COMM
1852-00	HUNTERDON COUNTY VOC TECH SCHOOL
1854-00	GREAT MEADOWS REGIONAL BD OF ED
1873-00	LEAP ACADEMY CHARTER SCHOOL
1874-00	PRINCETON CHARTER SCHOOL
1878-00	NORTH STAR ACADEMY CHARTER SCHOOL
1881-00	ROBERT TREAT ACADEMY CHARTER SCHOOL
1882-00	ELYSIAN CHARTER SCHOOL OF HOBOKEN
1883-00	LEARNING COMMUNITY CHARTER SCHOOL
1884-00	SOARING HEIGHTS CHARTER SCHOOL
1886-00	TRENTON COMMUNITY CHARTER SCHOOL
1889-00	SUSSEX COUNTY CHARTER SCHOOL
1892-00	INTERNATIONAL CHARTER SCHOOL
1894-00	GREATER BRUNSWICK CHARTER SCHOOL
1895-00	PLEASAN TECH ACADEMY CHARTER SCHOOL
1896-00	EMILY FISHER CHARTER SCHOOL OF ADVANCED STUDIES
1897-00	ACADEMY CHARTER HIGH SCHOOL
1898-00	CHARTER TECH SCHOOL
1899-00	HOBOKEN CHARTER SCHOOL
1901-00	GRANVILLE CHARTER SCHOOL

June 30, 2020 Local Education Employers

Employer Group	Employer Name
1905-00	EAST ORANGE COMM CHARTER SCHOOL
1908-00	CLASSICAL ACADEMY CHARTER SCHOOL
1911-00	RED BANK CHARTER SCHOOL
1913-00	JERSEY CITY GOLDEN DOOR CHARTER
1914-00	CAMDEN'S PROMISE CHARTER SCHOOL
1917-00	TEANECK COMMUNITY CHARTER SCHOOL
1920-00	QUEEN CITY ACADEMY CHARTER SCHOOL
1921-00	VILLAGE CHARTER SCHOOL
1922-00	JERSEY CITY COMMUNITY CHARTER
1925-00	GRAY CHARTER SCHOOL
1926-00	PACE CHARTER SCHOOL OF HAMILTON
1927-00	OCEANSIDE CHARTER SCHOOL
2005-00	ENGLEWOOD ON THE PALISADES CHARTER
2011-00	DISCOVERY CHARTER SCHOOL
2015-00	MARION P THOMAS CHARTER SCHOOL
8004-00	MARIA L VARISCO ROGERS CHARTER
8009-00	BAYSHORE JOINTURE COMMISSION
8017-00	SOUTH BERGEN JOINTURE COMMISSION
8021-00	FREEDOM ACADEMY CHARTER SCHOOL
8026-00	HOPE ACADEMY CHARTER SCHOOL
8027-00	D.U.E. SEASON CHARTER SCHOOL
8030-00	UNITY CHARTER SCHOOL
8035-00	UNIVERSITY HEIGHTS CHARTER SCHOOL
8039-00	UNION COUNTY TEAMS CHARTER SCHOOL
8043-00	CAMDEN ACADEMY CHARTER SCHOOL
8051-00	ECO CHARTER SCHOOL
8059-00	NEW HORIZON COMMUNITY CHARTER
8065-00	PATERSON CHART SCHOOL URBAN LE
8066-00	PATERSON CHART SCHOOL SCIENCE
8070-00	RIDGE AND VALLEY CHARTER SCHOOL
8071-00	SCHOMBURG CHARTER SCHOOL
8075-00	TEAM ACADEMY CHARTER SCHOOL
8083-00	CENTRAL JERSEY CHARTER PREP SCHOOL
8085-00	UNIVERSITY ACADEMY CHARTER HS
8086-00	FOUNDATION ACADEMY CHARTER SCHOOL
8091-00	BERGEN ARTS & SCIENCE CHARTER
8092-00	GALLOWAY COMMUNITY CHARTER SCHOOL
8094-00	CAPITAL PREPARATORY CHARTER HIGH SCHOOL
8095-00	PRIDE ACADEMY CHARTER SCHOOL
8100-00	NEWARK EDUCATORS' COMM CHARTER
8101-00	PAUL ROBESON CHARTER SCHOOL

June 30, 2020 Local Education Employers

Employer Group	Employer Name
8102-00	ETHICAL COMM CHARTER SCHOOL - J.C.
8106-00	RIVERBANK CHARTER SCHOOL OF EXCELLENCE
8107-00	VINELAND PUBLIC CHARTER SCHOOL
8109-00	COMMUNITY CH SCHOOL OF PATTERS
8112-00	HOBOKEN DUAL LANGUAGE CH SCHOOL
8113-00	BARACK OBAMA GREEN CHARTER H.S
8114-00	ACADEMY FOR URBAN LEADERSHIP
8115-00	HATIKVAH INTERNAT'L ACAD CHART
8120-00	M.E.T.S. CHARTER SCHOOL
8121-00	GREAT OAKS CHARTER SCHOOL
8122-00	PEOPLES PREPARATORY CHARTER SCHOOL
8123-00	DR LENA EDWARDS ACAD CHTR SCHL
8124-00	ROSEVILLE COMMUNITY CHARTER SCHOOL
8125-00	THE KINGDOM CH SCHOOL OF LEADER
8126-00	MILLVILLE PUBLIC CHARTER SCHOOL
8128-00	JOHN P HOLLAND CHARTER SCHOOL
8129-00	PASSAIC ARTS & SCIENCE CHTR SCHOOL
8152-00	THOMAS EDISON ENERGY-SMART CHARTER
8154-00	BELOVED COMMUNITY CHARTER SCHL
8155-00	BENJAMIN BANNEKER PREP CH SCHOOL
8161-00	BURCH CHTR SCHOOL OF EXCELLENCE
8162-00	PHILIP'S ACADEMY CHARTER SCHOOL
8163-00	PATERSON ARTS & SCIENCE CHARTER SCHOOL
8164-00	CAMDEN COMMUNITY CHARTER SCHOOL
8165-00	SOUTH HUNTERDON REGIONAL SCHOOL
8166-00	HOPE COMMUNITY CHARTER SCHOOL
8167-00	COMPASS ACADEMY CHARTER SCHOOL
8168-00	JERSEY CITY GLOBAL CHARTER SCHOOL
8173-00	TRENTON STEM TO CIVICS CHARTER
8174-00	LINK COMMUNITY CHARTER SCHOOL
8177-00	ATLANTIC CITY COMMUNITY CHARTER
8181-00	COLLEGE ACHIEVE CENTRAL CHARTER SCHOOL
8182-00	INTERN.ACAD OF ATLANT.CITY C/S
8183-00	BRIDGETON PUBLIC CHARTER SCHOOL
8185-00	EMPOWERMENT ACADEMY C/S INC.
8186-00	CRESTHAVEN ACADEMY CHARTER SCHO
8187-00	HUDSON ARTS & SCIENCES C/S
8188-00	PHILIPS ACADEMY C/S OF PATERSON
8191-00	COLLEGE ACHIEVE PATERSON C/S
8192-00	LEAD CHARTER SCHOOL
8193-00	COLLEGE ACHIEVE GREAT ASBURY (CHARTER SCHOOL)

June 30, 2020 Local Education Employers

Employer Group	Employer Name
8194-00	OCEAN ACADEMY CHARTER SCHOOL
8195-00	ACHIEVE COMMUNITY CHARTER SCHOOL
8196-00	ACHIEVERS EARLY COLLEGE PREP
8201-00	CREATIVITY COLABORATORY C/S