

Section A -- Financial Statistics

The tables in this section generally present data on financial operations under the Railroad Retirement and Railroad Unemployment Insurance Acts for fiscal year 2013 and for varying numbers of prior years.

The main source of financing the railroad retirement program is a payroll tax paid by employers and employees. Railroad retirement taxes and benefits are paid on a two-tier basis. Employers and employees pay tier I taxes at the same rate as social security taxes, and the amount of earnings subject to the tax corresponds to the prevailing social security taxable maximum. Tier II taxes finance benefits payable over and above social security levels, but earnings subject to the tax are restricted to the social security taxable maximums which would have been applicable under continuation of pre-1977 social security law. Both employers and employees pay tier II taxes, but at different rates.

In calendar years 2012 and 2013, a tier I tax rate of 7.65 percent for employers applied to compensation up to \$110,100 and \$113,700 per year, respectively. The employee tier I tax rate was reduced 2 percentage points to 5.65 percent in 2012 by the Middle Class Tax Relief and Job Creation Act of 2012, which also provided for the trust funds to receive from general revenue amounts equivalent to the reduction in employee taxes. The employee tier I tax rate returned to 7.65 percent in 2013. The tier I rates include taxes that finance the hospital insurance portion of Medicare; that tax rate for both employees and employers was 1.45 percent for 2012 and 2013. There is no limit to earnings subject to the hospital insurance portion of the tier I tax rate. Beginning in 2013, employees pay an additional 0.9 percent on earnings above \$200,000 (for those who file an individual return) or \$250,000 (for those who file a joint return).

The tier II tax rate is determined annually from a tax rate schedule based on the average account benefits ratio. The average account benefits ratio is the average for the 10 fiscal years preceding the calendar year of the ratio of the fair market value of the assets in the Railroad Retirement Account and the National Railroad Retirement Investment Trust (and for years before 2002, the Social Security Equivalent Benefit Account) as of the close of each fiscal year to the total benefits and administrative expenses paid from those accounts during the fiscal year. Employer tax rates can range from 8.2 percent to 22.1 percent. Employee tax rates can range from 0 percent to 4.9 percent. In calendar year 2012, the tier II tax rates paid by employers and employees were 12.1 percent and 3.9 percent, respectively, and were levied on annual earnings up to \$81,900. During 2013, tier II tax rates paid by employers and employees were 12.6 percent and 4.4 percent, respectively, and were levied on earnings up to \$84,300.

Additional income is derived from Federal income taxes on tier I, tier II and vested dual benefits, from interest on invested funds and from the financial interchange with the social security system. The experience under the latter arrangement is presented in table A3. Under this arrangement, the social security trust funds are, in effect, credited with the additional payroll and income taxes they would have received, and charged with the additional benefits and administrative costs they would have paid if railroad employment had been covered under the social security program, with allowances for interest. Financial interchange determinations are made jointly by the Board, the Social Security Administration, and the Centers for Medicare & Medicaid Services on an annual basis. Separate determinations are made with respect to the Old-Age and Survivors Insurance, Disability Insurance, and Hospital Insurance Trust Funds.

The railroad unemployment and sickness benefit programs are financed by contributions from railroad employers, based on a percentage of their employees' taxable earnings. In 2012 and 2013, the taxable earnings base for those programs was the first \$1,365 and \$1,405, respectively, of each employee's monthly earnings. Beginning in 1991, each employer's contribution rate is experience based. Temporary extended unemployment benefits authorized by the American Recovery and Reinvestment Act of 2009 (Recovery Act) were financed by a \$20,000,000 congressional appropriation. The Worker, Homeownership and Business Assistance Act of 2009 (WHBAA) contained an appropriation of \$175,000,000 to extend the provisions of the Recovery Act by one year. The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, the Temporary Payroll Tax Cut Continuation Act of 2011, the Middle Class Tax Relief and Job Creation Act of 2012, and the American Taxpayer Relief Act of 2012 each continued the special unemployment benefit provision for periods ranging from two months to one year, for a total extension of three years.

Fiscal years begin October 1 of the prior calendar year and end September 30.

In the tables, detailed figures may not add to totals shown because of rounding.

Table A1.--Beneficiaries and benefits paid under the Railroad Retirement Act and the Railroad Unemployment Insurance Act, by fiscal year, 2004-2013, cash basis

Fiscal year	Total ¹	Retirement ²	Survivor ²	Unemployment ^{3,4}	Sickness ⁴
BENEFICIARIES (in thousands)					
2004.....	677	456	203	12	22
2005.....	659	448	194	10	21
2006.....	643	441	187	9	20
2007.....	641	444	180	10	19
2008.....	623	433	174	11	19
2009.....	626	430	167	24	18
2010.....	617	428	161	22	18
2011.....	603	429	156	11	18
2012.....	595	429	150	10	17
2013.....	592	429	146	11	16
BENEFIT PAYMENTS (in millions)					
2004.....	\$9,091.3	\$6,876.9	\$2,131.3	\$37.7	\$45.3
2005.....	9,254.0	7,051.6	2,129.5	29.2	43.7
2006.....	9,513.7	7,294.0	2,146.9	30.8	42.1
2007.....	9,871.5	7,641.1	2,156.4	27.8	46.2
2008.....	10,115.4	7,877.0	2,158.1	35.1	44.9
2009.....	10,663.8	8,311.0	2,192.0	111.7	48.1
2010.....	10,939.8	8,588.6	2,187.1	109.6	50.0
2011.....	11,047.2	8,778.5	2,165.3	48.3	52.3
2012.....	11,418.8	9,155.4	2,171.7	41.1	47.5
2013.....	11,726.4	9,456.5	2,175.5	47.8	42.9

¹ Beginning in fiscal year 2008, beneficiaries and benefit payments include partition payments to spouses and divorced spouses where the employee is deceased or not otherwise entitled to an annuity. Benefit payments also include a small amount of payments for hospital insurance benefits for services in Canada.

² Retirement benefits include vested dual benefit and supplemental annuity payments. Survivor benefits include vested dual benefit payments.

³ Includes temporary extended unemployment benefits under the American Recovery and Reinvestment Act of 2009 and Worker, Homeownership, and Business Assistance Act of 2009, as amended by the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, the Temporary Payroll Tax Cut Continuation Act of 2011, the Middle Class Tax Relief and Job Creation Act of 2012, and the American Taxpayer Relief Act of 2012.

⁴ In accordance with the Balanced Budget and Deficit Control Act of 1985, as amended by the Budget Control Act of 2011, amounts reflect a reduction of 9.2% under sequestration for days of unemployment and sickness after February 28, 2013.

NOTE.-- Number of beneficiaries represents all individuals paid benefits in year. In total number for each year, beneficiaries are counted only once, even though they may have received more than one type of benefit. In fiscal year 2013, 7,600 individuals received both retirement and survivor benefits, 800 employees received both unemployment and sickness benefits, and 2,200 employees received benefits under both the Railroad Retirement Act and the Railroad Unemployment Insurance Act. These figures are partly estimated, and totals for earlier years are similarly adjusted.

Table A2.--Status of the Railroad Retirement Act accounts and trust funds, by fiscal year, 2004-2013 (In millions), cash basis

Item	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
RAILROAD RETIREMENT ACCOUNT										
Receipts										
Tax transfers ¹	\$2,611.0	\$2,606.6	\$2,674.8	\$2,637.8	\$2,636.5	\$2,501.2	\$2,599.0	\$2,712.7	\$2,659.8	\$3,140.2
Interest and profit on investments ²	15.1	15.8	19.6	19.3	12.9	12.0	11.0	12.3	11.4	9.0
Transfers from the National RR Investment Trust ³	1,564.0	809.0	947.0	1,391.0	1,298.0	1,553.0	1,989.0	1,744.0	2,026.0	1,581.0
Transfers from the SSEB Account ³	223.0	149.0	38.0	181.0	147.0	.....	81.0	255.0	19.0	171.0
Loan repayments from RUI Account ⁴.....	.....	.....	.....	.....	.....	.....	.....	48.4	.....	.....
Expenditures										
Benefit payments ⁵	\$3,602.4	\$3,679.0	\$3,808.8	\$4,073.0	\$4,121.8	\$4,326.9	\$4,474.4	\$4,600.3	\$4,775.0	\$4,906.2
Financial Interchange adjustment ⁶	36.6	(137.4)	(85.9)	(45.7)	(100.0)	(104.6)	(13.1)	(88.5)	(141.9)	(166.6)
Net transfers to administration.....	65.3	73.7	69.9	64.0	58.4	63.4	68.7	73.6	69.6	70.2
Transfers to the National RR Investment Trust ³	586.0	.....	.....	.....	.....	.....	.....	.....	.....	.....
Loans to RUI Account.....	.....	.....	.....	.....	.....	.....	46.5	.....	.....	.....
Balance at end of period ⁷	\$625.6	\$591.1	\$479.4	\$616.9	\$632.0	\$418.2	\$519.0	\$706.5	\$720.2	\$811.7
SOCIAL SECURITY EQUIVALENT BENEFIT ACCOUNT⁸										
Receipts										
Tax transfers ¹	\$2,240.8	\$2,370.8	\$2,462.5	\$2,538.0	\$2,649.3	\$2,528.9	\$2,514.9	\$2,675.3	\$2,878.5	\$2,954.1
Interest and profit on investments ²	20.0	23.3	28.0	29.0	19.9	19.0	18.9	21.9	20.1	22.4
Transfers under financial interchange ⁹	3,843.5	3,917.3	3,846.3	4,019.8	4,049.9	4,137.3	4,391.6	4,574.3	4,651.0	4,499.0
Advances against financial interchange ¹⁰	3,245.7	3,256.0	3,241.3	3,232.3	3,385.6	3,661.1	3,819.0	3,820.4	3,738.6	3,943.0
Expenditures										
Benefit payments.....	\$5,288.7	\$5,395.8	\$5,536.1	\$5,637.9	\$5,835.8	\$6,107.6	\$6,243.7	\$6,291.1	\$6,506.7	\$6,686.9
Financial Interchange adjustment ⁶	(36.6)	137.4	85.9	45.7	100.0	104.6	13.1	88.5	141.9	166.6
Net transfers to administration.....	22.9	24.1	24.3	25.6	38.5	32.5	33.6	29.6	31.4	30.1
Transfers under financial interchange ⁹	418.6	444.9	471.5	483.3	525.7	524.3	535.1	477.2	510.9	576.6
Repayment of advances against financial interchange ⁴	3,409.9	3,399.6	3,419.7	3,418.7	3,410.8	3,564.8	3,837.6	3,946.6	3,946.3	3,863.1
Transfers to the National RR Investment Trust/RR Account ³	223.0	149.0	38.0	181.0	147.0	.....	81.0	255.0	19.0	171.0
Balance at end of period.....	\$698.2	\$714.8	\$717.4	\$744.2	\$791.2	\$803.8	\$804.0	\$807.9	\$939.8	\$863.9

See footnotes at end of table.

Table A2.--Status of the Railroad Retirement Act accounts and trust funds, by fiscal year, 2004-2013 (In millions), cash basis - Continued

Item	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST ¹¹										
Cash and investment balance at end of period ¹²	\$25,019.7	\$27,636.6	\$29,327.9	\$32,631.4	\$25,271.5	\$23,330.8	\$23,770.4	\$22,119.0	\$23,586.2	\$24,963.7
DUAL BENEFITS PAYMENTS ACCOUNT ¹³										
Dual benefit transfers ¹⁴	\$118.3	\$107.1	\$97.0	\$88.0	\$79.0	\$72.0	\$64.0	\$56.9	\$50.9	\$44.9
Benefit payments	117.3	106.3	96.0	86.5	77.7	69.5	62.1	55.2	48.6	42.6
Balance at end of period ⁷	\$1.0	\$0.8	\$1.0	\$1.5	\$1.3	\$2.5	\$1.9	\$1.7	\$2.3	\$2.3

¹ Net of U.S. Treasury adjustments for payroll tax refunds to certain carriers and their employees for prior periods. Includes Federal income tax transfers under section 72(r) of the Internal Revenue Code as amended. In calendar years 2011-2012, Social Security Equivalent Benefit Account includes general revenue transfers under the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 and the Middle Class Tax Relief and Job Creation Act of 2012, respectively. In fiscal year 2012, Social Security Equivalent Benefit Account includes one-time general revenue transfer under the Hiring Incentives to Restore Employment Act of 2010.

² Net of interest on U.S. Treasury adjustments for payroll tax refunds (see note 1).

³ Under the Railroad Retirement and Survivors' Improvement Act of 2001, as amended, the portion of the Railroad Retirement Account not needed to pay current administrative expenses is to be transferred to the National Railroad Retirement Investment Trust (Trust). The Trust may transfer funds back to the Railroad Retirement Account for payment of benefits. The balance of the Social Security Equivalent Benefit (SSEB) Account not needed to pay current benefits and administrative expenses is to be transferred to the Trust or to the Railroad Retirement Account. The SSEB Account transferred funds to the Trust in fiscal year 2003 and to the Railroad Retirement Account thereafter.

⁴ Includes interest.

⁵ Effective January 1, 2002, supplemental benefits are paid from the Railroad Retirement Account.

⁶ Adjustments in benefit payments charged to the Social Security Equivalent Benefit Account as compared to actual financial interchange benefits, with interest.

⁷ The Railroad Retirement Account balance reflects (a) the current net difference between Board payments of social security benefits and the receipt of reimbursements for such payments, (b) liabilities for uncashed check credits received from U.S. Treasury, and (c) credits for undistributed payment returns and recoveries. The Dual Benefits Payments Account balance does not carry over to the following year.

⁸ Established October 1, 1984, to keep track of the financing and payment of social security level portions of railroad retirement benefits.

⁹ Transfers to or from OASDHI Trust Funds under section 7(c)(2) of the 1974 Railroad Retirement Act.

¹⁰ Advances, including interest, from U.S. Treasury to offset lag in receipt of financial interchange funds under section 7(c)(4) of the 1974 Railroad Retirement Act as amended.

¹¹ Established February 1, 2002, for investment of railroad retirement assets.

¹² Source: National Railroad Retirement Investment Trust.

¹³ Established October 1, 1981, to keep track of the financing and payment of vested dual benefits.

¹⁴ Transfers from U.S. Treasury under section 15(d) of the Railroad Retirement Act of 1974 and Federal income tax transfers under section 72(r) of the Internal Revenue Code as amended.

Table A3.--Status of the financial interchange between the Railroad Retirement Accounts and the Old-Age and Survivors, Disability, and Hospital Insurance Trust Funds, by fiscal year, 2004-2013, on a cash basis (In millions)

Fiscal year	Taxes ¹	Benefit payments and administrative expenses ²	Amount due as of end of year to or (from) the Railroad Retirement Accounts ³	Transferred to or (from) the Railroad Retirement Accounts ⁴
OLD-AGE AND SURVIVORS INSURANCE				
2004	\$1,568.8	\$4,926.3	\$3,477.2	\$3,628.1
2005	1,641.5	4,914.1	3,353.9	3,579.3
2006	1,702.4	5,063.8	3,460.4	3,458.0
2007	1,787.9	5,180.6	3,514.2	3,574.6
2008	1,803.4	5,294.2	3,581.5	3,632.3
2009	1,750.5	5,505.8	3,839.5	3,689.7
2010	1,787.6	5,696.0	4,025.1	3,929.7
2011	1,847.2	5,778.3	4,056.7	4,109.5
2012	2,127.0	⁵ 5,896.1	3,879.8	4,139.2
2013.....	.....	.....	.....	3,948.4
Cumulative 1937-2013	\$59,588.1	\$173,758.3	.....	\$123,608.3
DISABILITY INSURANCE				
2004	\$251.2	\$554.5	\$328.3	\$215.4
2005	264.6	613.5	376.6	337.9
2006	274.1	683.0	431.0	388.3
2007	288.7	673.0	404.0	445.2
2008	292.2	711.3	434.5	417.6
2009	284.9	706.2	451.3	447.6
2010	286.5	735.5	455.2	461.9
2011	296.1	745.8	501.6	464.7
2012	315.5	⁶ 818.7	541.0	511.8
2013.....	.....	.....	.....	550.6
Cumulative 1937-2013	\$8,029.5	\$13,658.1	.....	\$6,323.3

See footnotes at end of table.

Table A3.--Status of the financial interchange between the Railroad Retirement Accounts and the Old-Age and Survivors, Disability, and Hospital Insurance Trust Funds, by fiscal year, 2004-2013, on a cash basis (In millions) - Continued

Fiscal year	Taxes ¹	Benefit payments and administrative expenses ²	Amount due as of end of year to or (from) the Railroad Retirement Accounts ³	Transferred to or (from) the Railroad Retirement Accounts ⁴
HOSPITAL INSURANCE				
2004	\$418.4	\$2.5	(\$432.2)	(\$418.6)
2005	442.5	2.6	(457.3)	(444.9)
2006	459.1	4.4	(467.9)	(471.5)
2007	497.0	3.4	(508.6)	(483.3)
2008	499.5	3.5	(508.9)	(525.7)
2009	510.5	3.2	(522.8)	(524.3)
2010	455.1	3.2	(467.4)	(535.1)
2011	488.3	4.4	(500.7)	(477.2)
2012	551.0	3.6	(566.6)	(510.9)
2013.....	.....	.....	.....	(576.6)
Cumulative 1937-2013	\$14,270.5	\$94.3	.....	(\$15,444.6)

¹ Beginning fiscal year 1984, Old-Age and Survivors Insurance and Disability Insurance include Federal income taxes. Hospital Insurance income taxes included beginning fiscal year 1994.

² Cumulative for Old-Age and Survivor Insurance and Disability Insurance is net of pre-1957 military service adjustments. For hospital insurance, administrative expenses only.

³ Includes interest at rate applicable to each trust fund.

⁴ Represents transfer of amount due at end of preceding year with interest from due date to date of transfer.

⁵ Includes -\$154.8 million adjustment for pre-1957 military service.

⁶ Includes +\$74.5 million adjustment for pre-1957 military service.

NOTE.--Under the financial interchange provision of the Railroad Retirement Act, the Board, the Commissioner of Social Security, and the Secretary of Health and Human Services make annual determinations of the amounts which would place the Federal Old-Age and Survivors, Disability, and Hospital Insurance Trust Funds in the same position in which they would have been if railroad employment had been covered by the Social Security Act. Transfers are to or from the Railroad Retirement Account in all years through fiscal year 1984; beginning fiscal year 1985, transfers are to or from the Social Security Equivalent Benefit Account. All figures are net after adjustment for changes in prior years.

Table A4.--Status of the Railroad Unemployment Insurance Account, by fiscal year, 2009-2013 (In thousands), cash basis

Item	Fiscal year				
	2009	2010	2011	2012	2013
RECEIPTS					
Taxes.....	\$69,600	\$75,298	\$149,287	\$184,452	\$84,679
Interest.....	4,688	1,354	1,933	4,106	5,686
Transfer from Administration fund under sec. 11(d) of the RUI Act.....	9,808	8,305	7,918	11,219	10,706
Undistributed recoveries of benefit payments ¹	(169)	354	(48)	(21)	(110)
Loans from the RR Account.....	....	46,500	....	....	....
Total.....	\$83,927	\$131,812	\$159,089	\$199,755	\$100,961
EXPENDITURES					
Benefit payments ^{2,3}	\$149,555	\$139,392	\$91,929	\$81,782	\$83,691
Repayment of RRA Loans.....	....	....	48,408	....	....
Funding for Office of Inspector General.....	1,536	1,274	1,077	1,022	941
Total.....	\$151,091	\$140,666	\$141,414	\$82,804	\$84,633
Cash balance end of period.....	\$38,123	\$29,269	\$46,944	\$163,895	\$180,223
LOANS DUE RAILROAD RETIREMENT ACCOUNT					
Loans.....	....	\$46,500	....	....	....
Interest accrued.....	....	878	\$1,030	....	....
Repayment from RUI Account.....	....	....	48,408	....	....
Due RR Account end of period.....	....	\$47,378	....	....	....

¹ Net of distributed payments.

² Excludes temporary extended unemployment benefits authorized by the American Recovery and Reinvestment Act of 2009, the Worker, Homeownership, and Business Assistance Act of 2009, the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, the Temporary Payroll Tax Cut Continuation Act of 2011, the Middle Class Tax Relief and Job Creation Act of 2012, and the American Taxpayer Relief Act of 2012. FY 2009: \$10,249,000, FY 2010: \$20,171,000, FY 2011: \$8,736,000, FY 2012: \$6,737,000, and FY 2013: \$6,982,000.

³ In accordance with the Balanced Budget and Deficit Control Act of 1985, as amended by the Budget Control Act of 2011, amounts reflect a reduction of 9.2% under sequestration for days of unemployment and sickness after February 28, 2013.

Table A5.--Status of the RUIA Administration Fund, by fiscal year, 2004-2013 (In thousands), cash basis

Fiscal year	Taxes and interest	Administrative expenditures ¹	Transfer to Railroad Unemployment Insurance Account under Sec. 11d ²	Balance at end of period
2004	\$20,787	\$15,846	\$6,608	\$6,637
2005	21,126	15,761	6,544	5,457
2006	21,980	10,610	6,664	10,163
2007	23,082	14,415	8,923	9,907
2008	23,945	14,713	8,711	10,427
2009	23,151	14,305	9,808	9,465
2010	22,990	15,729	8,305	8,421
2011	23,722	12,442	7,918	11,783
2012	25,463	14,608	11,219	11,419
2013	26,202	14,591	10,706	12,324

¹ Expenditures for each year included encumbrances as of end of year. Fiscal years 2006-2009 and 2011-2013 reflect reallocation of prior period administrative expenses between the Railroad Retirement Act and Railroad Unemployment Insurance Act programs.

² Transfers to the Railroad Unemployment Insurance Account are based on the amount the accrual balance on the prior September 30 exceeded \$6,000,000.

Table A6.--Retirement, survivor, unemployment, and sickness benefit payments, by class of benefit and state of residence of beneficiary, fiscal year 2013 (In thousands), cash basis

State	Total	Retirement benefits	Survivor ¹ benefits	Unemployment ^{2,3} benefits	Sickness ³ benefits
Alabama	\$215,272	\$174,137	\$39,143	\$1,323	\$668
Alaska	4,156	3,074	704	370	9
Arizona	205,528	167,351	37,355	421	401
Arkansas	224,440	190,193	33,201	416	630
California	576,297	461,089	110,088	2,170	2,949
Colorado	179,620	150,539	28,124	555	401
Connecticut	58,565	46,591	11,517	206	250
Delaware	46,134	38,266	7,388	166	314
Washington DC	7,188	5,787	1,327	31	43
Florida	631,534	527,126	102,290	1,306	810
Georgia	378,690	316,195	59,705	1,622	1,168
Hawaii	3,117	2,504	613	.....	.....
Idaho	101,770	83,899	17,454	229	187
Illinois	715,763	574,184	133,702	4,267	3,609
Indiana	352,509	282,207	66,575	1,812	1,916
Iowa	195,592	156,688	37,565	761	577
Kansas	315,840	261,608	52,739	725	769
Kentucky	322,232	259,510	59,526	1,940	1,255
Louisiana	163,316	130,553	31,308	815	640
Maine	52,219	40,011	11,875	246	87
Maryland	183,100	144,308	36,521	1,264	1,007
Massachusetts	79,500	61,883	16,502	402	712
Michigan	298,807	240,432	56,465	958	953
Minnesota	311,598	249,459	60,116	1,206	816
Mississippi	130,671	104,936	24,996	408	331
Missouri	415,606	342,177	70,744	1,568	1,118
Montana	130,856	107,297	22,331	876	352
Nebraska	312,784	267,604	41,852	1,394	1,934
Nevada	71,845	59,332	12,217	151	144
New Hampshire	17,662	13,940	3,540	97	85

See footnotes at end of table.

Table A6.--Retirement, survivor, unemployment, and sickness benefit payments, by class of benefit and state of residence of beneficiary, fiscal year 2013 (In thousands), cash basis - Continued

State	Total	Retirement benefits	Survivor ¹ benefits	Unemployment ^{2, 3} benefits	Sickness ³ benefits
New Jersey	\$189,178	\$148,275	\$38,210	\$825	\$1,868
New Mexico	91,551	72,913	18,023	364	251
New York	470,558	381,345	85,346	1,883	1,985
North Carolina	214,121	171,155	41,433	1,002	531
North Dakota	68,824	53,916	14,378	281	249
Ohio	544,980	422,071	119,117	2,075	1,717
Oklahoma	109,239	88,099	20,549	325	268
Oregon	172,764	138,823	33,033	459	448
Pennsylvania	703,695	538,027	160,623	1,898	3,147
Rhode Island	11,629	9,158	2,284	69	117
South Carolina	147,277	120,562	25,658	671	386
South Dakota	34,152	28,561	5,312	159	120
Tennessee	270,561	219,868	48,457	1,338	898
Texas	761,484	623,737	132,651	2,733	2,363
Utah	116,148	93,454	22,138	253	303
Vermont	14,074	10,627	3,407	27	13
Virginia	361,063	289,619	68,379	1,734	1,332
Washington	242,880	195,474	45,611	1,028	767
West Virginia	181,731	137,649	41,816	1,455	811
Wisconsin	206,672	165,360	39,565	1,003	744
Wyoming	79,367	67,317	11,118	536	396
Outside United States:					
Canada ⁴	20,733	10,920	9,809	.....	.....
Mexico	2,696	1,059	1,637	.....	.....
Other	8,828	5,670	3,157	.....	.....
Total	\$11,726,412	\$9,456,537	\$2,179,197	\$47,823	\$42,851

¹ Includes partition payments to spouses and divorced spouses where the employee is deceased or not otherwise entitled to an annuity.

² Includes \$6,982,000 in temporary extended unemployment benefits under the American Recovery and Reinvestment Act of 2009 and the Worker, Homeownership and Business Assistance Act of 2009, as amended by the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, the Temporary Payroll Tax Cut Continuation Act of 2011, the Middle Class Tax Relief and Job Creation Act of 2012, and the American Taxpayer Relief Act of 2012.

³ In accordance with the Balanced Budget and Deficit Control Act of 1985, as amended by the Budget Control Act of 2011, amounts reflect a reduction of 9.2% under sequestration for days of unemployment and sickness after February 28, 2013.

⁴ Total includes \$4,000 for hospital insurance benefits for services in Canada.

NOTE.--Data partly estimated. Detail may not add to totals due to rounding.