

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 2012 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 2011 and 2012, a tier I tax rate of 7.65 percent for employers applied to compensation up to \$106,800 and \$110,100 per year, respectively. The employee tier I tax rate was reduced 2 percentage points to 5.65 percent in 2011 and 2012 by the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 and Middle Class Tax Relief and Job Creation Act of 2012, respectively, which also provided for the trust funds to receive from general revenue amounts equivalent to the reduction in employee taxes. 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 2011 and 2012. There is no limit to earnings subject to the hospital insurance portion of the tier I tax rate.

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 2011, 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 \$79,200. During 2012, tier II tax rates were unchanged, and were levied on earnings up to \$81,900.

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 2011 and 2012, the taxable earnings base for those programs was the first \$1,330 and \$1,365, 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, and the Middle Class Tax Relief and Job Creation Act of 2012 each continued the special unemployment benefit provision for periods ranging from two months to one year, for a total extension of two 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, 2003-2012, cash basis

Fiscal year	Total ¹	Retirement ²	Survivor ²	Unemployment ³	Sickness
BENEFICIARIES (in thousands)					
2003.....	699	465	211	15	23
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
BENEFIT PAYMENTS (in millions)					
2003.....	\$8,957.3	\$6,726.0	\$2,136.9	\$44.3	\$50.1
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

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, and the Middle Class Tax Relief and Job Creation Act of 2012.

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 2012, 7,400 individuals received both retirement and survivor benefits, 900 employees received both unemployment and sickness benefits, and 2,800 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, 2003-2012 (In millions), cash basis

Item	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
RAILROAD RETIREMENT ACCOUNT										
Receipts										
Tax transfers ¹	\$2,651.4	\$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
Interest and profit on investments ²	291.8	15.1	15.8	19.6	19.3	12.9	12.0	11.0	12.3	11.4
Transfers from the National RR Investment Trust ³	300.0	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
Transfers from the SSEB Account ³.....	.....	223.0	149.0	38.0	181.0	147.0	.....	81.0	255.0	19.0
Loan repayments from RUI Account ⁴	8.2	.....	.....	.....	.....	.....	.....	.....	48.4	.....
Expenditures										
Benefit payments ⁵	\$3,504.1	\$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
Financial Interchange adjustment ⁶	72.1	36.6	(137.4)	(85.9)	(45.7)	(100.0)	(104.6)	(13.1)	(88.5)	(141.9)
Net transfers to administration.....	64.0	65.3	73.7	69.9	64.0	58.4	63.4	68.7	73.6	69.6
Transfers to the National RR Investment Trust ³	17,750.0	586.0	.....	.....	.....	.....	.....	.....	.....	.....
Loans to RUI Account.....	.....	.....	.....	.....	.....	.....	.....	46.5	.....	.....
Balance at end of period ⁷	\$502.2	\$625.6	\$591.1	\$479.4	\$616.9	\$632.0	\$418.2	\$519.0	\$706.5	\$720.2
SOCIAL SECURITY EQUIVALENT BENEFIT ACCOUNT ⁸										
Receipts										
Tax transfers ¹	\$2,128.0	\$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
Interest and profit on investments ²	59.1	20.0	23.3	28.0	29.0	19.9	19.0	18.9	21.9	20.1
Transfers under financial interchange ⁹	3,747.3	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
Advances against financial interchange ¹⁰	3,236.1	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
Expenditures										
Benefit payments.....	\$5,229.5	\$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
Financial Interchange adjustment ⁶	(72.1)	(36.6)	137.4	85.9	45.7	100.0	104.6	13.1	88.5	141.9
Net transfers to administration.....	22.8	22.9	24.1	24.3	25.6	38.5	32.5	33.6	29.6	31.4
Transfers under financial interchange ⁹	426.3	418.6	444.9	471.5	483.3	525.7	524.3	535.1	477.2	510.9
Repayment of advances against financial interchange ⁴	3,342.4	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
Transfers to the National RR Investment Trust/RR Account ³	1,438.0	223.0	149.0	38.0	181.0	147.0	.....	81.0	255.0	19.0
Balance at end of period.....	\$674.6	\$698.2	\$714.8	\$717.4	\$744.2	\$791.2	\$803.8	\$804.0	\$807.9	\$939.8

See footnotes at end of table.

Table A2.--Status of the Railroad Retirement Act accounts and trust funds, by fiscal year, 2003-2012 (In millions), cash basis - Continued

Item	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST¹¹										
Cash and investment balance at end of period¹²	\$23,016.5	\$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
DUAL BENEFITS PAYMENTS ACCOUNT¹³										
Dual benefit transfers¹⁴	\$131.1	\$118.3	\$107.1	\$97.0	\$88.0	\$79.0	\$72.0	\$64.0	\$56.9	\$50.9
Benefit payments	129.4	117.3	106.3	96.0	86.5	77.7	69.5	62.1	55.2	48.6
Balance at end of period⁷	\$1.8	\$1.0	\$0.8	\$1.0	\$1.5	\$1.3	\$2.5	\$1.9	\$1.7	\$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. 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, 2003-2012, 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				
2003.....	\$1,492.3	\$4,902.9	\$3,513.0	\$3,580.0
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.....	.....	.....	.....	4,139.2
Cumulative 1937-2012.....	\$57,461.1	\$167,862.2	.....	\$119,659.8
DISABILITY INSURANCE				
2003.....	\$238.8	\$447.7	\$208.6	\$167.4
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.....	.....	.....	.....	511.8
Cumulative 1937-2012.....	\$7,714.0	\$12,839.4	.....	\$5,772.7

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, 2003-2012, 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				
2003	\$393.0	\$2.1	(\$405.3)	(\$426.3)
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.....	.....	.....	.....	(510.9)
Cumulative 1937-2012	\$13,719.5	\$90.7	.....	(\$14,868.0)

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.

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, 2008-2012 (In thousands), cash basis

Item	Fiscal year				
	2008	2009	2010	2011	2012
RECEIPTS					
Taxes.....	\$67,074	\$69,600	\$75,298	\$149,287	\$184,452
Interest.....	6,838	4,688	1,354	1,933	4,106
Transfer from Administration fund under sec. 11(d) of the RUI Act.....	8,711	9,808	8,305	7,918	11,219
Undistributed recoveries of benefit payments ¹	(34)	(169)	354	(48)	(21)
Loans from the RR Account.....	....	....	46,500	....	....
Total.....	\$82,589	\$83,927	\$131,812	\$159,089	\$199,755
EXPENDITURES					
Benefit payments ²	\$80,068	\$149,555	\$139,392	\$91,929	\$81,782
Repayment of RRA Loans.....	....	....	....	48,408	....
Funding for Office of Inspector General.....	1,550	1,536	1,274	1,077	1,022
Total.....	\$81,618	\$151,091	\$140,666	\$141,414	\$82,804
Cash balance end of period.....	\$105,287	\$38,123	\$29,269	\$46,944	\$163,895
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, and the Middle Class Tax Relief and Job Creation Act of 2012 . FY 2009: \$10,249,000, FY 2010: \$20,171,000, FY 2011: \$8,736,000, and FY 2012: \$6,737,000.

Table A5.--Status of the RUIA Administration Fund, by fiscal year, 2003-2012 (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
2003	\$21,313	\$15,407	\$5,645	\$8,304
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

¹ Expenditures for each year included encumbrances as of end of year. Fiscal years 2006-2009 and 2011-2012 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 2012 (In thousands), cash basis**

State	Total	Retirement benefits	Survivor ¹ benefits	Unemployment ² benefits	Sickness benefits
Alabama	\$209,330	\$168,912	\$38,655	\$989	\$776
Alaska	3,884	2,745	755	382	2
Arizona	198,312	160,399	36,928	505	480
Arkansas	217,991	184,082	32,762	516	631
California	564,507	448,646	110,224	2,663	2,974
Colorado	170,834	142,060	27,840	446	487
Connecticut	57,074	45,098	11,512	169	295
Delaware	43,686	35,680	7,481	155	370
Washington DC	7,035	5,547	1,391	41	56
Florida	613,169	509,069	101,830	1,454	816
Georgia	365,922	304,227	58,481	1,767	1,447
Hawaii	3,069	2,431	638	.....	.....
Idaho	99,398	81,634	17,338	231	195
Illinois	697,681	556,927	133,630	3,330	3,794
Indiana	344,920	275,291	65,808	1,656	2,165
Iowa	189,117	150,688	37,064	698	666
Kansas	305,590	251,909	52,169	692	820
Kentucky	314,915	254,131	58,591	1,017	1,176
Louisiana	158,794	126,237	31,235	609	713
Maine	52,310	39,865	12,108	225	111
Maryland	178,042	139,530	36,647	841	1,024
Massachusetts	77,695	59,704	16,773	455	763
Michigan	294,069	236,041	56,040	1,023	965
Minnesota	303,253	241,654	60,168	678	753
Mississippi	128,627	103,167	24,741	441	279
Missouri	401,934	328,814	70,546	1,321	1,254
Montana	125,800	102,428	22,235	724	413
Nebraska	293,623	249,473	41,096	1,091	1,963
Nevada	69,327	56,653	12,282	215	177
New Hampshire	17,280	13,438	3,704	49	89

Table A6.--Retirement, survivor, unemployment, and sickness benefit payments, by class of benefit and state of residence of beneficiary, fiscal year 2012 (In thousands), cash basis - Continued

State	Total	Retirement benefits	Survivor ¹ benefits	Unemployment ² benefits	Sickness benefits
New Jersey	\$184,265	\$142,620	\$38,829	\$916	\$1,899
New Mexico	89,630	71,118	17,999	232	281
New York	462,839	373,297	85,099	1,863	2,580
North Carolina	209,619	167,107	40,999	872	641
North Dakota	66,700	52,154	14,156	145	246
Ohio	538,657	415,197	119,794	1,564	2,102
Oklahoma	105,806	85,034	20,170	327	276
Oregon	169,390	135,323	32,944	642	481
Pennsylvania	693,623	523,788	164,494	1,815	3,526
Rhode Island	11,321	8,851	2,261	73	135
South Carolina	142,849	116,569	25,303	473	504
South Dakota	31,734	26,172	5,254	144	164
Tennessee	263,556	212,825	48,322	1,129	1,281
Texas	735,803	599,373	131,108	2,452	2,870
Utah	113,402	90,341	22,299	438	324
Vermont	13,956	10,448	3,465	36	6
Virginia	352,949	281,365	69,310	771	1,503
Washington	237,826	191,034	44,996	938	858
West Virginia	178,861	135,380	42,097	455	930
Wisconsin	200,240	159,394	39,388	743	715
Wyoming	75,482	63,386	10,959	648	488
Outside United States:					
Canada ³	21,648	11,544	10,099	.....	.....
Mexico	2,879	1,146	1,733	.....	.....
Other	8,612	5,415	3,197	.....	.....
Total	\$11,418,833	\$9,155,361	\$2,174,947	\$41,057	\$47,462

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

² Includes \$6,737,000 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, and the Middle Class Tax Relief and Job Creation Act of 2012.

³ Total includes \$5,000 for hospital insurance benefits for services in Canada.

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