

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 2014 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, subject 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 2013 and 2014, a tier I tax rate of 7.65 percent for employers applied to compensation up to \$113,700 and \$117,000 per year, respectively. 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 2013 and 2014. 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 2013, the tier II tax rates paid by employers and employees were 12.6 percent and 4.4 percent, respectively, and were levied on annual earnings up to \$84,300. During 2014, tier II tax rates were unchanged, and were levied on earnings up to \$87,000.

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 2013 and 2014, the taxable earnings base for those programs was the first \$1,405 and \$1,440, 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, 2005-2014, cash basis

Fiscal year	Total ¹	Retirement ²	Survivor ²	Unemployment ^{3, 4}	Sickness ⁴
BENEFICIARIES (in thousands)					
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
2014.....	585	428	141	10	16
BENEFIT PAYMENTS (in millions)					
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
2014.....	11,980.9	9,724.9	2,167.2	37.7	46.7

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 and a reduction of 7.2% for days after September 30, 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 2014, 7,200 individuals received both retirement and survivor benefits, 700 employees received both unemployment and sickness benefits, and 1,800 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, 2005-2014 (In millions), cash basis

Item	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
RAILROAD RETIREMENT ACCOUNT										
Receipts										
Tax transfers ¹	\$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	\$3,392.2
Interest and profit on investments ²	15.8	19.6	19.3	12.9	12.0	11.0	12.3	11.4	9.0	14.0
Transfers from the National RR Investment Trust ³	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	1,429.0
Transfers from the SSEB Account ³	149.0	38.0	181.0	147.0	.....	81.0	255.0	19.0	171.0	93.0
Loan repayments from RUI Account ⁴ .....	.....	.....	.....	.....	.....	.....	48.4	.....	.....	.....
Loan repayments from DBP Account ⁴ .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4.5
Expenditures										
Benefit payments ⁵	\$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	\$5,044.0
Financial Interchange adjustment ⁶	(137.4)	(85.9)	(45.7)	(100.0)	(104.6)	(13.1)	(88.5)	(141.9)	(166.6)	(164.0)
Net transfers to administration	73.7	69.9	64.0	58.4	63.4	68.7	73.6	69.6	70.2	69.3
Loans to RUI Account .....	.....	.....	.....	.....	.....	46.5	.....	.....	.....	.....
Loans to DBP Account ⁷ .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4.5
Balance at end of period ⁸	\$591.1	\$479.4	\$616.9	\$632.0	\$418.2	\$519.0	\$706.5	\$720.2	\$811.7	\$791.8
SOCIAL SECURITY EQUIVALENT BENEFIT ACCOUNT ⁹										
Receipts										
Tax transfers ¹	\$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	\$3,163.1
Interest and profit on investments ²	23.3	28.0	29.0	19.9	19.0	18.9	21.9	20.1	22.4	21.9
Transfers under financial interchange ¹⁰	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	4,700.8
Advances against financial interchange ¹¹	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	3,886.1
Expenditures										
Benefit payments	\$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	\$6,815.2
Financial Interchange adjustment ⁶	137.4	85.9	45.7	100.0	104.6	13.1	88.5	141.9	166.6	164.0
Net transfers to administration	24.1	24.3	25.6	38.5	32.5	33.6	29.6	31.4	30.1	32.3
Transfers under financial interchange ¹⁰	444.9	471.5	483.3	525.7	524.3	535.1	477.2	510.9	576.6	611.6
Repayment of advances against financial interchange ⁴	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	4,041.9
Transfers to the National RR Investment Trust/RR Account ³	149.0	38.0	181.0	147.0	.....	81.0	255.0	19.0	171.0	93.0
Balance at end of period	\$714.8	\$717.4	\$744.2	\$791.2	\$803.8	\$804.0	\$807.9	\$939.8	\$863.9	\$877.8

See footnotes at end of table.

Table A2.--Status of the Railroad Retirement Act accounts and trust funds, by fiscal year, 2005-2014 (In millions), cash basis - Continued

Item	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST ¹²										
Cash and investment balance at end of period ¹³	\$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	\$26,039.9
DUAL BENEFITS PAYMENTS ACCOUNT ¹⁴										
Dual benefit transfers ¹⁵	\$107.1	\$97.0	\$88.0	\$79.0	\$72.0	\$64.0	\$56.9	\$50.9	\$44.9	\$39.0
Loans from Railroad Retirement Account ⁷ .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4.5
Benefit payments	106.3	96.0	86.5	77.7	69.5	62.1	55.2	48.6	42.6	37.2
Repayment of loans from Railroad Retirement Account ⁴ .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4.5
Balance at end of period ⁸	\$0.8	\$1.0	\$1.5	\$1.3	\$2.5	\$1.9	\$1.7	\$2.3	\$2.3	\$1.8

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 Due to delay in enactment of a continuing resolution, the Dual Benefits Payments Account borrowed \$4,500,000 from the Railroad Retirement Account in October 2013 in order to pay vested dual benefits. The loan was repaid in entirety in December 2013.

⁸ 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.

⁹ Established October 1, 1984, to keep track of the financing and payment of social security level portions of railroad retirement benefits.

¹⁰ Transfers to or from OASDHI Trust Funds under section 7(c)(2) of the 1974 Railroad Retirement Act.

¹¹ 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.

¹² Established February 1, 2002, for investment of railroad retirement assets.

¹³ Source: National Railroad Retirement Investment Trust.

¹⁴ Established October 1, 1981, to keep track of the financing and payment of vested dual benefits.

¹⁵ 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, 2005-2014, 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				
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.....	2,106.4	6,199.5	4,190.3	3,948.4
2014.....	.....	.....	.....	4,257.1
Cumulative 1937-2014.....	\$61,694.5	\$179,957.8	.....	\$127,865.4
DISABILITY INSURANCE				
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.....	327.0	739.6	436.7	550.6
2014.....	.....	.....	.....	443.7
Cumulative 1937-2014.....	\$8,356.5	\$14,397.7	.....	\$6,767.0

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, 2005-2014, 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				
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	584.1	3.4	(602.0)	(576.6)
2014.....	.....	.....	.....	(611.6)
Cumulative 1937-2014	\$14,854.6	\$97.7	.....	(\$16,056.2)

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, 2010-2014 (In thousands), cash basis

Item	Fiscal year				
	2010	2011	2012	2013	2014
RECEIPTS					
Taxes.....	\$75,298	\$149,287	\$184,452	\$84,679	\$6,248
Interest.....	1,354	1,933	4,106	5,686	4,415
Transfer from Administration fund under sec. 11(d) of the RUI Act.....	8,305	7,918	11,219	10,706	12,257
Undistributed recoveries of benefit payments ¹	354	(48)	(21)	(110)	(271)
Loans from the RR Account.....	46,500	....	....	....	....
Total.....	\$131,812	\$159,089	\$199,755	\$100,961	\$22,649
EXPENDITURES					
Benefit payments ^{2,3}	\$139,392	\$91,929	\$81,782	\$83,691	\$83,823
Repayment of RRA Loans.....	....	48,408	....	....	....
Funding for Office of Inspector General.....	1,274	1,077	1,022	941	1,037
Total.....	\$140,666	\$141,414	\$82,804	\$84,633	\$84,860
Cash balance end of period.....	\$29,269	\$46,944	\$163,895	\$180,223	\$118,012
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 2010: \$20,171,000, FY 2011: \$8,736,000, FY 2012: \$6,737,000, FY 2013: \$6,982,000, and FY 2014: \$619,000.

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 and a reduction of 7.2% for days after September 30, 2013.

Table A5.--Status of the RUIA Administration Fund, by fiscal year, 2005-2014 (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
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
2014	25,225	15,172	12,257	10,120

¹ Expenditures for each year included encumbrances as of end of year. Fiscal years 2006-2009 and 2011-2014 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 excess of the accrual balance on the prior September 30 over \$6,000,000.

**Table A6.--Retirement, survivor, unemployment, and sickness benefit payments, by class of benefit and state
of residence of beneficiary, fiscal year 2014 (In thousands), cash basis**

State	Total	Retirement benefits	Survivor ¹ benefits	Unemployment ^{2, 3} benefits	Sickness ³ benefits
Alabama	\$221,391	\$179,511	\$40,135	\$1,090	\$656
Alaska	4,164	3,139	653	370	2
Arizona	210,392	171,907	37,556	486	443
Arkansas	228,805	193,841	33,767	507	691
California	587,250	472,881	109,206	2,204	2,958
Colorado	189,073	160,251	27,854	466	502
Connecticut	60,208	48,419	11,336	132	321
Delaware	48,831	40,920	7,490	93	329
Washington DC	7,406	6,046	1,227	53	80
Florida	647,850	543,258	102,575	1,114	904
Georgia	391,071	326,719	61,258	1,778	1,315
Hawaii	3,360	2,706	645	9	.....
Idaho	104,906	86,713	17,687	291	216
Illinois	728,819	588,471	133,026	3,104	4,218
Indiana	358,683	288,924	66,279	1,576	1,905
Iowa	201,861	163,121	37,517	561	662
Kansas	324,543	270,471	52,621	644	807
Kentucky	325,222	263,315	59,382	1,175	1,349
Louisiana	166,693	133,834	31,409	742	708
Maine	52,581	40,502	11,731	262	86
Maryland	186,725	149,037	35,871	765	1,052
Massachusetts	81,101	64,081	15,997	352	671
Michigan	302,596	244,288	56,355	889	1,064
Minnesota	319,980	258,473	59,608	803	1,095
Mississippi	132,166	106,185	25,259	376	347
Missouri	428,686	355,455	71,048	894	1,290
Montana	134,078	111,363	21,899	539	278
Nebraska	330,832	285,710	42,041	883	2,197
Nevada	74,050	61,517	12,301	139	93
New Hampshire	17,920	14,365	3,390	71	94

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 2014 (In thousands), cash basis - Continued

State	Total	Retirement benefits	Survivor ¹ benefits	Unemployment ^{2, 3} benefits	Sickness ³ benefits
New Jersey	\$195,443	\$154,901	\$37,572	\$716	\$2,254
New Mexico	92,949	74,046	18,303	269	330
New York	471,126	382,119	84,904	1,843	2,260
North Carolina	217,546	174,534	41,798	628	587
North Dakota	70,380	55,221	14,685	183	291
Ohio	547,792	426,137	118,169	1,575	1,911
Oklahoma	111,490	90,233	20,744	239	275
Oregon	174,531	141,045	32,703	338	445
Pennsylvania	710,337	549,576	156,207	1,511	3,042
Rhode Island	11,960	9,401	2,343	46	169
South Carolina	152,489	125,399	26,071	542	477
South Dakota	36,573	30,924	5,410	103	135
Tennessee	275,838	226,061	47,947	820	1,011
Texas	785,946	648,011	133,052	2,391	2,492
Utah	119,529	97,120	21,795	276	338
Vermont	14,307	10,746	3,497	52	11
Virginia	366,623	295,860	68,043	1,347	1,374
Washington	245,938	198,966	45,472	716	784
West Virginia	182,098	139,497	40,910	805	886
Wisconsin	212,506	171,719	39,177	712	899
Wyoming	82,968	71,067	11,240	231	429
Outside United States:					
Canada ⁴	19,658	10,161	9,479	.....	.....
Mexico	2,692	1,015	1,677	.....	.....
Other	8,911	5,755	3,155	.....	.....
Total	\$11,980,878	\$9,724,940	\$2,171,475	\$37,711	\$46,731

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

² Includes \$619,000 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 and a reduction of 7.2 percent for days after September 30, 2013.

⁴ Total includes \$19,000 for hospital insurance benefits for services in Canada.

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