State and Local Government Pension Funding Status by State, 2013 (1)

Feb 3, 2016

Billions of dollars

		Pension Assets (2)	Pension Liabilities (3)	Funding Status (4)	Assets as % of Liabilities	Funding Status as % of State GDP	Funding Status as % of State Revenue	
1	**United States**	**3595.7**	**4950.6**	**-1354.8**	**72.6**	**-8.2**	**-39.6**	**1**
2	Alabama	35.6	51.3	-15.7	69.3	-8.1	-35.2	2
3	Alaska	11.5	22.8	-11.3	50.6	-19.7	-64.8	3
4	Arizona	45.0	70.0	-25.0	64.3	-9.1	-43.7	4
5	Arkansas	25.3	30.3	-4.9	83.7	-4.2	-18.5	5
6	California	722.1	936.6	-214.4	77.1	-9.7	-42.5	6
7	Colorado	50.8	81.4	-30.6	62.4	-10.7	-55.7	7
8	Connecticut	36.8	78.6	-41.8	46.9	-17.2	-91.8	8
9	Delaware	9.5	10.5	-1.0	90.6	-1.6	-9.1	9
10	District of Columbia	8.8	6.6	2.3	134.8	2.0	16.2	10
11	Florida	178.1	207.5	-29.4	85.8	-3.7	-17.2	11
12	Georgia	89.6	129.7	-40.1	69.1	-8.9	-46.5	12
13	Hawaii	13.5	23.0	-9.6	58.4	-12.9	-58.5	13
14	Idaho	13.5	15.2	-1.7	89.0	-2.8	-13.2	14
15	Illinois	150.0	325.6	-175.6	46.1	-24.5	-126.1	15
16	Indiana	30.6	38.3	-7.6	80.1	-2.5	-13.6	16
17	Iowa	30.0	33.3	-3.3	90.0	-2.0	-9.8	17
18	Kansas	17.5	26.0	-8.6	67.1	-6.1	-29.9	18
19	Kentucky	30.0	62.2	-32.2	48.3	-17.7	-84.4	19
20	Louisiana	43.5	73.6	-30.1	59.1	-12.3	-63.9	20
21	Maine	12.5	15.4	-2.9	81.2	-5.5	-22.2	21
22	Maryland	59.9	88.5	-28.6	67.7	-8.5	-44.7	22
23	Massachusetts	71.3	134.3	-63.0	53.1	-14.4	-78.2	23
24	Michigan	82.2	125.6	-43.4	65.4	-10.1	-45.6	24
25	Minnesota	58.6	78.2	-19.7	74.9	-6.4	-30.2	25
26	Mississippi	25.2	41.2	-16.0	61.1	-15.6	-53.9	26
27	Missouri	68.1	95.9	-27.8	71.0	-10.2	-48.4	27
28	Montana	9.7	13.2	-3.5	73.6	-8.2	-33.5	28
29	Nebraska	14.5	18.5	-4.0	78.6	-3.7	-17.5	29
30	Nevada	32.5	47.2	-14.7	68.9	-11.5	-58.0	30
31	New Hampshire	7.2	11.9	-4.7	60.8	-6.9	-38.6	31
32	New Jersey	80.5	167.1	-86.6	48.2	-16.2	-84.0	32
33	New Mexico	25.3	38.5	-13.2	65.7	-14.8	-58.7	33
34	New York	419.3	494.3	-74.9	84.8	-5.7	-22.6	34
35	North Carolina	85.3	96.3	-11.0	88.6	-2.4	-12.0	35
36	North Dakota	4.5	6.6	-2.1	68.3	-4.0	-18.7	36
37	Ohio	176.1	244.8	-68.7	71.9	-12.3	-53.6	37
38	Oklahoma	29.2	39.3	-10.1	74.2	-5.8	-28.2	38
39	Oregon	64.7	73.0	-8.3	88.7	-4.0	-18.1	39
40	Pennsylvania	103.4	186.7	-83.3	55.4	-13.1	-63.1	40
41	Rhode Island	9.1	16.4	-7.3	55.6	-13.9	-60.2	41
42	South Carolina	29.6	51.7	-22.1	57.2	-12.2	-49.9	42
43	South Dakota	10.6	14.5	-3.9	73.3	-8.7	-46.3	43
44	Tennessee	47.0	52.1	-5.2	90.1	-1.8	-9.0	44
45	Texas	229.5	252.0	-22.5	91.1	-1.4	-9.7	45
46	Utah	25.2	29.1	-3.9	86.6	-2.9	-14.4	46
47	Vermont	3.9	6.5	-2.6	60.5	-9.0	-34.6	47
48	Virginia	76.4	98.7	-22.3	77.4	-4.9	-28.5	48
49	Washington	73.8	84.9	-11.1	86.9	-2.8	-14.3	49
50	West Virginia	13.6	17.7	-4.1	76.9	-5.8	-22.6	50
51	Wisconsin	97.7	78.6	19.2	124.4	6.8	29.6	51
52	Wyoming	7.4	9.3	-2.0	78.8	-4.8	-19.1	52

Source: Pension assets and state revenue from Census Bureau; pension liabilities and state GDP from Bureau of Economic Analysis.
(1) Includes defined-benefit pension plans sponsored by state and local governments for their employees.
(2) End of year pension assets estimated from Census Annual Survey of Pensions data.
(3) Pension liabilities are referred to as pension entitlements in the Z.1 Financial Accounts of the United States.
(4) Assets less liabilities. Negative values indicate underfunding of pension plans.

State and Local Government Pension Funding Status by State, 2012 (1)

Feb 3, 2016

Billions of dollars

		Pension Assets (2)	Pension Liabilities (3)	Funding Status (4)	Assets as % of Liabilities	Funding Status as % of State GDP	Funding Status as % of State Revenue	
1	**United States**	**3072.0**	**4789.6**	**-1717.6**	**64.1**	**-10.7**	**-56.6**	**1**
2	Alabama	31.0	50.7	-19.7	61.1	-10.5	-45.1	2
3	Alaska	9.7	22.0	-12.3	44.3	-21.0	-67.3	3
4	Arizona	38.5	66.6	-28.1	57.8	-10.5	-54.3	4
5	Arkansas	21.0	29.0	-8.0	72.4	-7.2	-34.0	5
6	California	606.8	903.8	-297.0	67.1	-14.0	-72.0	6
7	Colorado	43.9	79.2	-35.4	55.4	-12.8	-74.5	7
8	Connecticut	33.6	75.5	-41.9	44.5	-17.5	-104.8	8
9	Delaware	8.1	10.2	-2.0	80.0	-3.4	-20.9	9
10	District of Columbia	7.9	6.3	1.7	126.6	1.5	12.7	10
11	Florida	153.0	200.2	-47.2	76.4	-6.2	-30.2	11
12	Georgia	76.6	126.0	-49.4	60.8	-11.3	-68.1	12
13	Hawaii	11.7	22.2	-10.5	52.6	-14.6	-75.8	13
14	Idaho	11.6	14.3	-2.7	81.0	-4.7	-23.6	14
15	Illinois	127.8	310.3	-182.4	41.2	-25.7	-154.0	15
16	Indiana	26.4	37.4	-11.0	70.6	-3.7	-20.4	16
17	Iowa	25.9	31.8	-5.9	81.5	-3.7	-18.5	17
18	Kansas	14.9	25.0	-10.1	59.5	-7.2	-38.7	18
19	Kentucky	26.8	59.7	-32.9	44.9	-18.6	-92.1	19
20	Louisiana	37.1	71.1	-34.1	52.1	-13.7	-81.2	20
21	Maine	10.7	14.8	-4.1	72.1	-7.8	-35.1	21
22	Maryland	50.8	85.3	-34.5	59.6	-10.4	-61.0	22
23	Massachusetts	61.3	128.9	-67.6	47.6	-15.7	-92.2	23
24	Michigan	72.5	124.3	-51.8	58.3	-12.5	-57.4	24
25	Minnesota	49.7	74.0	-24.3	67.2	-8.2	-43.1	25
26	Mississippi	21.0	39.7	-18.7	52.9	-18.4	-69.8	26
27	Missouri	55.0	92.2	-37.2	59.6	-14.0	-75.3	27
28	Montana	8.9	12.6	-3.7	70.3	-9.0	-41.9	28
29	Nebraska	11.8	17.7	-5.8	66.9	-5.7	-28.9	29
30	Nevada	26.8	44.0	-17.2	60.8	-13.7	-76.6	30
31	New Hampshire	6.0	11.4	-5.4	52.6	-8.2	-49.8	31
32	New Jersey	71.1	161.5	-90.4	44.0	-17.3	-98.3	32
33	New Mexico	21.6	37.6	-16.0	57.4	-18.2	-80.9	33
34	New York	347.4	478.6	-131.2	72.6	-10.1	-44.5	34
35	North Carolina	76.5	93.0	-16.5	82.2	-3.7	-18.9	35
36	North Dakota	3.9	6.1	-2.3	63.0	-4.6	-23.2	36
37	Ohio	149.9	244.7	-94.8	61.3	-17.4	-87.4	37
38	Oklahoma	24.4	38.1	-13.7	64.0	-8.1	-42.3	38
39	Oregon	55.6	73.9	-18.4	75.1	-9.0	-49.1	39
40	Pennsylvania	91.9	181.8	-89.9	50.6	-14.5	-74.8	40
41	Rhode Island	8.1	16.4	-8.3	49.3	-16.2	-73.9	41
42	South Carolina	26.0	49.4	-23.4	52.6	-13.3	-58.0	42
43	South Dakota	8.7	13.4	-4.7	64.9	-10.8	-68.5	43
44	Tennessee	42.9	50.5	-7.6	84.9	-2.7	-14.0	44
45	Texas	201.7	240.6	-38.8	83.9	-2.7	-17.6	45
46	Utah	21.4	28.0	-6.6	76.4	-5.2	-27.4	46
47	Vermont	3.4	6.1	-2.7	55.7	-9.6	-36.5	47
48	Virginia	65.8	97.6	-31.8	67.4	-7.2	-47.2	48
49	Washington	61.6	82.3	-20.7	74.9	-5.3	-29.9	49
50	West Virginia	11.1	17.0	-5.9	65.4	-8.6	-34.6	50
51	Wisconsin	86.1	78.1	8.0	110.2	2.9	15.0	51
52	Wyoming	6.4	8.8	-2.4	72.8	-5.8	-25.1	52

Source: Pension assets and state revenue from Census Bureau; pension liabilities and state GDP from Bureau of Economic Analysis.
(1) Includes defined-benefit pension plans sponsored by state and local governments for their employees.
(2) End of year pension assets estimated from Census Annual Survey of Pensions data.
(3) Pension liabilities are referred to as pension entitlements in the Z.1 Financial Accounts of the United States.
(4) Assets less liabilities. Negative values indicate underfunding of pension plans.

State and Local Government Pension Funding Status by State, 2011 (1)

Feb 3, 2016

Billions of dollars

		Pension Assets (2)	Pension Liabilities (3)	Funding Status (4)	Assets as % of Liabilities	Funding Status as % of State GDP	Funding Status as % of State Revenue	
1	**United States**	**2883.0**	**4604.1**	**-1721.1**	**62.6**	**-11.2**	**-50.0**	**1**
2	Alabama	26.8	50.6	-23.8	53.0	-13.0	-57.4	2
3	Alaska	9.2	21.0	-11.8	43.7	-20.9	-64.6	3
4	Arizona	35.6	63.8	-28.2	55.8	-11.0	-48.2	4
5	Arkansas	19.7	27.8	-8.1	70.9	-7.4	-29.3	5
6	California	568.6	857.3	-288.7	66.3	-14.2	-55.4	6
7	Colorado	41.8	77.9	-36.1	53.6	-13.6	-69.7	7
8	Connecticut	31.5	72.0	-40.5	43.8	-17.4	-95.3	8
9	Delaware	7.7	9.7	-2.0	79.5	-3.4	-17.9	9
10	District of Columbia	7.2	6.0	1.2	119.7	1.1	9.0	10
11	Florida	146.2	191.8	-45.6	76.2	-6.2	-25.3	11
12	Georgia	71.2	120.7	-49.5	59.0	-11.7	-58.5	12
13	Hawaii	11.3	21.5	-10.2	52.7	-14.6	-63.9	13
14	Idaho	10.9	13.6	-2.6	80.5	-4.7	-18.8	14
15	Illinois	121.0	293.7	-172.7	41.2	-25.4	-127.0	15
16	Indiana	25.1	36.3	-11.2	69.1	-3.9	-19.7	16
17	Iowa	24.5	30.5	-6.0	80.3	-4.0	-17.3	17
18	Kansas	13.8	23.9	-10.0	58.0	-7.3	-35.2	18
19	Kentucky	25.8	57.4	-31.7	44.9	-18.4	-77.3	19
20	Louisiana	34.6	69.0	-34.4	50.2	-14.3	-69.7	20
21	Maine	10.1	14.3	-4.2	70.7	-8.1	-30.0	21
22	Maryland	47.3	82.0	-34.7	57.7	-10.7	-55.3	22
23	Massachusetts	57.5	123.2	-65.7	46.7	-15.9	-79.3	23
24	Michigan	67.7	121.5	-53.8	55.7	-13.5	-57.5	24
25	Minnesota	46.6	71.4	-24.8	65.3	-8.7	-38.9	25
26	Mississippi	19.4	37.8	-18.4	51.2	-19.0	-58.5	26
27	Missouri	51.6	89.0	-37.4	58.0	-14.5	-65.4	27
28	Montana	8.0	12.3	-4.3	65.3	-10.6	-41.5	28
29	Nebraska	10.8	16.7	-5.9	64.4	-6.0	-27.2	29
30	Nevada	24.4	41.0	-16.6	59.5	-13.5	-64.0	30
31	New Hampshire	5.7	11.0	-5.3	51.4	-8.3	-43.9	31
32	New Jersey	68.9	155.9	-87.0	44.2	-17.4	-82.7	32
33	New Mexico	20.6	36.5	-16.0	56.3	-18.5	-65.8	33
34	New York	320.4	461.0	-140.6	69.5	-11.4	-43.4	34
35	North Carolina	72.3	89.6	-17.2	80.7	-4.0	-18.4	35
36	North Dakota	3.6	5.8	-2.2	62.1	-5.4	-22.6	36
37	Ohio	142.6	242.2	-99.6	58.9	-19.1	-75.3	37
38	Oklahoma	22.5	36.7	-14.2	61.4	-8.7	-39.9	38
39	Oregon	52.9	74.9	-22.0	70.6	-11.0	-46.9	39
40	Pennsylvania	88.4	176.4	-88.0	50.1	-14.6	-65.9	40
41	Rhode Island	7.8	16.2	-8.4	48.0	-16.9	-66.2	41
42	South Carolina	24.9	47.0	-22.1	53.0	-12.9	-48.3	42
43	South Dakota	7.9	12.6	-4.7	62.6	-11.1	-55.6	43
44	Tennessee	40.1	48.8	-8.7	82.2	-3.3	-14.4	44
45	Texas	187.8	229.8	-42.0	81.7	-3.1	-18.7	45
46	Utah	19.9	26.9	-6.9	74.2	-5.6	-27.3	46
47	Vermont	3.2	5.8	-2.5	56.0	-9.2	-33.6	47
48	Virginia	61.6	94.5	-32.9	65.2	-7.6	-43.0	48
49	Washington	57.5	77.2	-19.7	74.5	-5.3	-25.1	49
50	West Virginia	10.0	16.4	-6.4	60.8	-9.2	-34.4	50
51	Wisconsin	82.7	76.9	5.8	107.6	2.2	9.3	51
52	Wyoming	5.9	8.4	-2.5	69.9	-5.8	-24.6	52

Source: Pension assets and state revenue from Census Bureau; pension liabilities and state GDP from Bureau of Economic Analysis.
(1) Includes defined-benefit pension plans sponsored by state and local governments for their employees.
(2) End of year pension assets estimated from Census Annual Survey of Pensions data.
(3) Pension liabilities are referred to as pension entitlements in the Z.1 Financial Accounts of the United States.
(4) Assets less liabilities. Negative values indicate underfunding of pension plans.

State and Local Government Pension Funding Status by State, 2010 (1)

Feb 3, 2016

Billions of dollars

		Pension Assets (2)	Pension Liabilities (3)	Funding Status (4)	Assets as % of Liabilities	Funding Status as % of State GDP	Funding Status as % of State Revenue	
1	**United States**	**3008.1**	**4408.7**	**-1400.6**	**68.2**	**-9.4**	**-44.0**	**1**
2	Alabama	28.1	49.1	-20.9	57.3	-11.9	-49.6	2
3	Alaska	9.6	20.1	-10.5	47.9	-19.9	-66.9	3
4	Arizona	36.0	61.3	-25.2	58.8	-10.2	-46.6	4
5	Arkansas	19.8	26.3	-6.6	75.1	-6.2	-26.7	5
6	California	587.8	817.3	-229.5	71.9	-11.7	-50.6	6
7	Colorado	44.8	75.5	-30.7	59.3	-11.9	-62.3	7
8	Connecticut	30.9	69.4	-38.5	44.5	-16.7	-97.6	8
9	Delaware	7.9	9.3	-1.5	84.4	-2.5	-14.8	9
10	District of Columbia	7.0	5.6	1.4	125.8	1.4	12.3	10
11	Florida	153.9	182.6	-28.7	84.3	-3.9	-17.2	11
12	Georgia	74.4	116.1	-41.7	64.1	-10.2	-54.6	12
13	Hawaii	11.8	20.5	-8.7	57.6	-12.9	-59.3	13
14	Idaho	11.2	13.0	-1.8	86.2	-3.2	-14.4	14
15	Illinois	126.6	277.1	-150.5	45.7	-23.0	-119.1	15
16	Indiana	26.1	35.3	-9.2	73.9	-3.3	-16.8	16
17	Iowa	25.0	28.9	-3.8	86.8	-2.7	-12.3	17
18	Kansas	14.0	22.9	-8.9	61.2	-6.9	-33.8	18
19	Kentucky	26.9	55.4	-28.5	48.5	-17.2	-76.0	19
20	Louisiana	35.5	66.8	-31.3	53.2	-13.4	-66.4	20
21	Maine	10.4	14.6	-4.2	71.0	-8.2	-33.7	21
22	Maryland	48.5	78.9	-30.4	61.5	-9.7	-52.8	22
23	Massachusetts	59.3	117.5	-58.3	50.4	-14.6	-76.6	23
24	Michigan	75.2	114.5	-39.3	65.7	-10.2	-41.8	24
25	Minnesota	48.1	68.6	-20.6	70.1	-7.6	-35.8	25
26	Mississippi	22.1	35.9	-13.7	61.8	-14.4	-47.8	26
27	Missouri	53.1	88.9	-35.8	59.8	-13.9	-69.3	27
28	Montana	7.8	11.8	-4.0	65.9	-10.8	-41.0	28
29	Nebraska	10.9	15.6	-4.7	70.0	-5.1	-23.3	29
30	Nevada	24.3	38.8	-14.5	62.6	-12.1	-63.6	30
31	New Hampshire	5.8	10.5	-4.7	55.1	-7.5	-40.8	31
32	New Jersey	73.9	151.1	-77.1	49.0	-15.6	-77.3	32
33	New Mexico	22.3	34.6	-12.3	64.4	-14.7	-56.0	33
34	New York	339.6	440.1	-100.5	77.2	-8.3	-32.0	34
35	North Carolina	75.3	86.3	-11.0	87.2	-2.6	-12.7	35
36	North Dakota	3.6	5.5	-1.9	65.8	-5.3	-23.6	36
37	Ohio	150.8	229.3	-78.5	65.8	-15.9	-63.7	37
38	Oklahoma	22.6	36.2	-13.6	62.4	-9.0	-41.3	38
39	Oregon	55.2	71.8	-16.6	76.8	-8.7	-40.5	39
40	Pennsylvania	96.2	170.2	-74.0	56.5	-12.6	-59.5	40
41	Rhode Island	8.2	16.1	-7.9	51.0	-16.1	-67.5	41
42	South Carolina	26.1	47.2	-21.0	55.4	-12.7	-49.5	42
43	South Dakota	8.0	11.8	-3.8	67.8	-10.0	-55.0	43
44	Tennessee	40.4	46.6	-6.2	86.8	-2.4	-11.3	44
45	Texas	193.9	218.9	-25.0	88.6	-2.0	-11.9	45
46	Utah	21.2	25.8	-4.7	82.0	-3.9	-19.3	46
47	Vermont	3.3	5.4	-2.0	61.8	-7.8	-29.2	47
48	Virginia	64.1	90.8	-26.7	70.6	-6.3	-37.6	48
49	Washington	59.2	74.3	-15.1	79.7	-4.2	-21.0	49
50	West Virginia	10.0	15.6	-5.6	64.3	-8.4	-32.8	50
51	Wisconsin	85.1	75.2	9.9	113.2	3.9	15.0	51
52	Wyoming	6.2	8.0	-1.8	77.7	-4.4	-17.5	52

Source: Pension assets and state revenue from Census Bureau; pension liabilities and state GDP from Bureau of Economic Analysis.
(1) Includes defined-benefit pension plans sponsored by state and local governments for their employees.
(2) End of year pension assets estimated from Census Annual Survey of Pensions data.
(3) Pension liabilities are referred to as pension entitlements in the Z.1 Financial Accounts of the United States.
(4) Assets less liabilities. Negative values indicate underfunding of pension plans.

State and Local Government Pension Funding Status by State, 2009 (1)

Feb 3, 2016

Billions of dollars

		Pension Assets (2)	Pension Liabilities (3)	Funding Status (4)	Assets as % of Liabilities	Funding Status as % of State GDP	Funding Status as % of State Revenue	
1	**United States**	**2738.5**	**3959.8**	**-1221.3**	**69.2**	**-8.5**	**-58.2**	**1**
2	Alabama	28.3	44.3	-16.0	64.0	-9.4	-47.1	2
3	Alaska	9.0	17.9	-9.0	49.9	-18.1	-71.3	3
4	Arizona	31.7	54.7	-23.0	57.9	-9.5	-54.1	4
5	Arkansas	17.5	23.0	-5.6	75.8	-5.5	-32.8	5
6	California	524.2	723.3	-199.0	72.5	-10.4	-84.7	6
7	Colorado	41.8	72.0	-30.2	58.0	-12.1	-103.4	7
8	Connecticut	27.9	63.0	-35.1	44.3	-15.5	-121.4	8
9	Delaware	7.0	8.4	-1.4	82.9	-2.6	-19.3	9
10	District of Columbia	6.7	4.9	1.7	135.0	1.7	17.9	10
11	Florida	139.5	161.9	-22.5	86.1	-3.1	-19.0	11
12	Georgia	67.8	101.4	-33.6	66.9	-8.3	-53.1	12
13	Hawaii	10.4	18.0	-7.7	57.5	-11.8	-77.2	13
14	Idaho	10.0	11.6	-1.6	86.6	-2.9	-17.1	14
15	Illinois	115.7	245.0	-129.4	47.2	-20.2	-173.7	15
16	Indiana	23.2	32.2	-9.0	72.0	-3.4	-19.3	16
17	Iowa	22.0	25.4	-3.4	86.7	-2.5	-14.8	17
18	Kansas	12.8	20.3	-7.5	62.9	-6.2	-35.8	18
19	Kentucky	24.8	50.8	-26.0	48.8	-16.7	-92.5	19
20	Louisiana	32.1	60.3	-28.3	53.1	-13.4	-74.3	20
21	Maine	9.3	14.3	-4.9	65.5	-9.8	-51.8	21
22	Maryland	43.9	71.6	-27.6	61.4	-9.1	-69.0	22
23	Massachusetts	53.6	105.5	-51.9	50.8	-13.6	-98.8	23
24	Michigan	76.6	102.0	-25.4	75.1	-7.0	-35.2	24
25	Minnesota	43.9	64.8	-21.0	67.7	-8.1	-53.7	25
26	Mississippi	21.2	32.2	-11.0	65.9	-11.9	-50.5	26
27	Missouri	48.0	82.9	-34.9	57.9	-13.9	-104.0	27
28	Montana	6.9	10.4	-3.5	66.0	-10.0	-49.5	28
29	Nebraska	9.7	13.6	-3.9	71.4	-4.5	-24.4	29
30	Nevada	21.5	34.1	-12.6	62.9	-10.6	-74.6	30
31	New Hampshire	5.1	9.3	-4.2	54.7	-6.9	-46.1	31
32	New Jersey	69.7	145.6	-75.9	47.8	-15.7	-100.9	32
33	New Mexico	19.3	30.5	-11.2	63.4	-13.8	-78.7	33
34	New York	304.5	393.9	-89.4	77.3	-7.8	-50.8	34
35	North Carolina	69.1	76.8	-7.7	90.0	-1.9	-13.3	35
36	North Dakota	3.2	4.7	-1.5	68.1	-4.7	-25.0	36
37	Ohio	139.2	204.6	-65.4	68.0	-13.7	-109.1	37
38	Oklahoma	19.6	35.3	-15.6	55.7	-10.9	-59.3	38
39	Oregon	49.6	63.9	-14.3	77.6	-7.9	-74.0	39
40	Pennsylvania	93.4	152.2	-58.8	61.3	-10.4	-79.1	40
41	Rhode Island	7.6	16.2	-8.6	47.0	-17.9	-111.6	41
42	South Carolina	23.6	44.2	-20.7	53.3	-12.8	-64.0	42
43	South Dakota	6.9	10.4	-3.4	66.8	-9.5	-76.3	43
44	Tennessee	37.0	40.9	-3.9	90.5	-1.6	-9.2	44
45	Texas	180.5	192.7	-12.2	93.7	-1.0	-7.1	45
46	Utah	19.8	23.1	-3.3	85.8	-2.9	-19.8	46
47	Vermont	2.9	4.7	-1.8	61.6	-7.2	-32.7	47
48	Virginia	57.5	81.2	-23.7	70.8	-5.8	-50.6	48
49	Washington	53.1	68.1	-15.0	78.0	-4.3	-29.4	49
50	West Virginia	8.9	13.7	-4.8	64.8	-7.7	-34.0	50
51	Wisconsin	75.6	70.9	4.7	106.7	1.9	20.4	51
52	Wyoming	5.6	7.0	-1.5	79.1	-3.9	-19.6	52

Source: Pension assets and state revenue from Census Bureau; pension liabilities and state GDP from Bureau of Economic Analysis.
(1) Includes defined-benefit pension plans sponsored by state and local governments for their employees.
(2) End of year pension assets estimated from Census Annual Survey of Pensions data.
(3) Pension liabilities are referred to as pension entitlements in the Z.1 Financial Accounts of the United States.
(4) Assets less liabilities. Negative values indicate underfunding of pension plans.

State and Local Government Pension Funding Status by State, 2008 (1)

Feb 3, 2016

Billions of dollars

		Pension Assets (2)	Pension Liabilities (3)	Funding Status (4)	Assets as % of Liabilities	Funding Status as % of State GDP	Funding Status as % of State Revenue	
1	**United States**	**2464.6**	**3799.0**	**-1334.4**	**64.9**	**-9.1**	**-50.9**	**1**
2	Alabama	24.4	42.8	-18.4	57.0	-10.6	-59.4	2
3	Alaska	8.3	17.0	-8.7	49.0	-15.9	-45.5	3
4	Arizona	27.5	52.2	-24.7	52.8	-9.5	-52.3	4
5	Arkansas	15.5	21.9	-6.4	70.7	-6.2	-32.6	5
6	California	475.6	681.6	-206.0	69.8	-10.3	-58.5	6
7	Colorado	39.3	72.1	-32.8	54.5	-12.8	-69.5	7
8	Connecticut	25.3	60.3	-35.0	42.0	-15.1	-107.1	8
9	Delaware	6.2	8.1	-1.9	76.2	-3.5	-22.9	9
10	District of Columbia	6.1	4.8	1.4	128.6	1.4	11.5	10
11	Florida	121.7	151.4	-29.7	80.4	-3.9	-20.0	11
12	Georgia	58.8	98.1	-39.3	59.9	-9.5	-53.8	12
13	Hawaii	9.0	17.1	-8.1	52.6	-12.2	-67.9	13
14	Idaho	8.6	11.1	-2.5	77.4	-4.5	-23.8	14
15	Illinois	103.8	229.7	-125.9	45.2	-19.5	-122.7	15
16	Indiana	19.9	31.5	-11.6	63.2	-4.2	-24.7	16
17	Iowa	19.9	24.2	-4.3	82.3	-3.1	-17.2	17
18	Kansas	11.6	19.1	-7.5	60.9	-5.9	-33.0	18
19	Kentucky	23.6	48.4	-24.8	48.8	-15.6	-84.1	19
20	Louisiana	29.3	58.1	-28.7	50.5	-13.2	-63.8	20
21	Maine	8.5	14.1	-5.6	60.3	-11.2	-52.7	21
22	Maryland	39.9	69.2	-29.3	57.6	-9.8	-65.2	22
23	Massachusetts	49.2	102.0	-52.8	48.3	-13.7	-80.3	23
24	Michigan	70.0	98.0	-28.0	71.4	-7.3	-40.6	24
25	Minnesota	40.2	65.3	-25.0	61.6	-9.4	-54.9	25
26	Mississippi	19.2	30.7	-11.4	62.8	-12.1	-48.5	26
27	Missouri	42.7	79.5	-36.8	53.7	-14.8	-87.7	27
28	Montana	6.0	9.9	-3.9	60.7	-10.7	-45.9	28
29	Nebraska	8.4	12.7	-4.3	66.3	-5.0	-24.9	29
30	Nevada	18.5	31.8	-13.3	58.2	-10.3	-66.4	30
31	New Hampshire	4.5	8.7	-4.2	51.4	-7.0	-43.7	31
32	New Jersey	62.0	147.7	-85.7	42.0	-17.4	-99.7	32
33	New Mexico	16.9	28.8	-11.9	58.8	-14.1	-72.0	33
34	New York	274.8	385.7	-110.9	71.2	-10.0	-45.8	34
35	North Carolina	61.6	73.3	-11.7	84.1	-2.8	-15.2	35
36	North Dakota	2.9	4.3	-1.4	67.6	-4.4	-21.3	36
37	Ohio	127.9	196.4	-68.5	65.1	-13.8	-67.9	37
38	Oklahoma	17.9	33.8	-15.9	52.9	-10.1	-59.4	38
39	Oregon	45.3	61.9	-16.6	73.3	-9.2	-56.7	39
40	Pennsylvania	89.4	145.6	-56.3	61.4	-10.0	-51.3	40
41	Rhode Island	6.9	16.6	-9.7	41.7	-20.4	-102.2	41
42	South Carolina	22.6	42.6	-20.0	53.1	-12.3	-56.6	42
43	South Dakota	6.1	9.8	-3.7	62.3	-10.0	-71.1	43
44	Tennessee	32.7	39.0	-6.4	83.7	-2.5	-13.2	44
45	Texas	151.6	182.9	-31.3	82.9	-2.5	-18.2	45
46	Utah	18.0	21.7	-3.7	83.0	-3.2	-16.1	46
47	Vermont	2.5	4.5	-2.0	56.3	-7.8	-32.5	47
48	Virginia	54.3	77.0	-22.7	70.5	-5.7	-39.1	48
49	Washington	49.8	66.6	-16.8	74.8	-4.8	-26.7	49
50	West Virginia	7.2	13.1	-5.8	55.4	-9.4	-42.6	50
51	Wisconsin	67.4	69.6	-2.2	96.8	-0.9	-5.3	51
52	Wyoming	5.1	6.7	-1.7	74.9	-3.9	-18.1	52

Source: Pension assets and state revenue from Census Bureau; pension liabilities and state GDP from Bureau of Economic Analysis.
(1) Includes defined-benefit pension plans sponsored by state and local governments for their employees.
(2) End of year pension assets estimated from Census Annual Survey of Pensions data.
(3) Pension liabilities are referred to as pension entitlements in the Z.1 Financial Accounts of the United States.
(4) Assets less liabilities. Negative values indicate underfunding of pension plans.

State and Local Government Pension Funding Status by State, 2007 (1)

Feb 3, 2016

Billions of dollars

		Pension Assets (2)	Pension Liabilities (3)	Funding Status (4)	Assets as % of Liabilities	Funding Status as % of State GDP	Funding Status as % of State Revenue	
1	**United States**	**3292.7**	**3588.5**	**-295.8**	**91.8**	**-2.1**	**-9.6**	**1**
2	Alabama	32.4	40.5	-8.1	80.1	-4.7	-19.9	2
3	Alaska	12.5	16.2	-3.7	77.0	-7.5	-23.9	3
4	Arizona	36.1	49.1	-13.0	73.6	-5.0	-25.4	4
5	Arkansas	19.6	20.5	-0.9	95.8	-0.9	-3.8	5
6	California	643.8	634.4	9.5	101.5	0.5	2.0	6
7	Colorado	51.3	68.1	-16.8	75.3	-6.9	-36.2	7
8	Connecticut	33.7	56.8	-23.2	59.2	-9.8	-62.1	8
9	Delaware	8.0	7.7	0.3	104.1	0.6	3.4	9
10	District of Columbia	7.3	4.4	2.9	167.2	3.1	25.9	10
11	Florida	155.8	140.6	15.2	110.8	2.0	8.8	11
12	Georgia	75.3	94.4	-19.1	79.8	-4.6	-25.1	12
13	Hawaii	12.7	16.2	-3.6	78.1	-5.5	-26.3	13
14	Idaho	11.1	10.4	0.7	106.4	1.2	5.4	14
15	Illinois	138.4	218.2	-79.8	63.4	-12.3	-66.0	15
16	Indiana	28.1	30.6	-2.6	91.6	-1.0	-5.2	16
17	Iowa	27.4	22.7	4.7	120.5	3.4	16.9	17
18	Kansas	16.7	17.9	-1.1	93.6	-0.9	-4.7	18
19	Kentucky	32.9	45.5	-12.6	72.3	-8.1	-37.4	19
20	Louisiana	39.4	55.2	-15.8	71.4	-7.5	-33.4	20
21	Maine	12.5	13.4	-0.9	93.6	-1.7	-6.9	21
22	Maryland	53.6	65.3	-11.7	82.0	-4.0	-22.0	22
23	Massachusetts	67.5	97.8	-30.3	69.0	-8.0	-42.8	23
24	Michigan	91.9	93.8	-1.9	98.0	-0.5	-2.0	24
25	Minnesota	53.9	62.8	-8.9	85.8	-3.4	-16.4	25
26	Mississippi	27.3	28.7	-1.4	95.2	-1.5	-4.7	26
27	Missouri	58.1	75.9	-17.8	76.5	-7.4	-35.9	27
28	Montana	8.3	9.4	-1.1	88.4	-3.0	-11.9	28
29	Nebraska	11.0	11.7	-0.7	94.2	-0.8	-3.7	29
30	Nevada	23.3	28.8	-5.5	80.9	-4.2	-23.8	30
31	New Hampshire	5.9	8.0	-2.1	74.1	-3.4	-19.9	31
32	New Jersey	78.5	138.0	-59.5	56.9	-12.3	-62.5	32
33	New Mexico	23.4	27.0	-3.7	86.5	-4.5	-17.3	33
34	New York	383.7	371.0	12.6	103.4	1.1	4.3	34
35	North Carolina	77.5	69.2	8.3	112.0	2.1	10.9	35
36	North Dakota	4.1	4.0	0.0	100.7	0.1	0.5	36
37	Ohio	169.1	185.4	-16.3	91.2	-3.3	-13.4	37
38	Oklahoma	24.7	31.5	-6.8	78.6	-4.7	-22.4	38
39	Oregon	63.5	60.1	3.5	105.8	2.0	8.3	39
40	Pennsylvania	119.2	137.4	-18.3	86.7	-3.3	-15.0	40
41	Rhode Island	9.4	16.1	-6.7	58.3	-14.0	-59.4	41
42	South Carolina	32.6	39.3	-6.7	83.0	-4.1	-17.1	42
43	South Dakota	8.4	9.3	-0.9	90.0	-2.7	-13.3	43
44	Tennessee	41.2	37.6	3.6	109.6	1.5	6.9	44
45	Texas	189.2	174.7	14.5	108.3	1.2	7.4	45
46	Utah	24.2	20.1	4.1	120.2	3.5	17.4	46
47	Vermont	3.5	4.2	-0.7	84.0	-2.7	-10.5	47
48	Virginia	73.4	71.9	1.5	102.1	0.4	2.1	48
49	Washington	66.6	62.8	3.7	105.9	1.1	5.1	49
50	West Virginia	8.2	12.1	-3.9	67.5	-6.7	-25.8	50
51	Wisconsin	89.7	65.5	24.3	137.1	9.9	43.3	51
52	Wyoming	7.1	6.4	0.7	111.2	1.9	8.3	52

Source: Pension assets and state revenue from Census Bureau; pension liabilities and state GDP from Bureau of Economic Analysis.
(1) Includes defined-benefit pension plans sponsored by state and local governments for their employees.
(2) End of year pension assets estimated from Census Annual Survey of Pensions data.
(3) Pension liabilities are referred to as pension entitlements in the Z.1 Financial Accounts of the United States.
(4) Assets less liabilities. Negative values indicate underfunding of pension plans.

State and Local Government Pension Funding Status by State, 2006 (1)

Feb 3, 2016

Billions of dollars

		Pension Assets (2)	Pension Liabilities (3)	Funding Status (4)	Assets as % of Liabilities	Funding Status as % of State GDP	Funding Status as % of State Revenue	
1	**United States**	**3130.4**	**3406.5**	**-276.0**	**91.9**	**-2.0**	**-10.1**	**1**
2	Alabama	32.7	38.9	-6.2	84.1	-3.8	-17.3	2
3	Alaska	14.4	15.7	-1.2	92.3	-2.7	-9.1	3
4	Arizona	34.8	46.4	-11.6	75.0	-4.7	-24.7	4
5	Arkansas	18.4	19.3	-0.9	95.6	-0.9	-4.1	5
6	California	607.9	595.4	12.5	102.1	0.7	3.0	6
7	Colorado	46.2	64.3	-18.0	71.9	-7.7	-43.8	7
8	Connecticut	31.2	53.1	-21.8	58.8	-9.9	-64.9	8
9	Delaware	7.1	7.4	-0.3	96.1	-0.5	-3.4	9
10	District of Columbia	6.6	4.0	2.6	165.1	3.0	23.5	10
11	Florida	146.8	133.9	12.9	109.7	1.7	8.4	11
12	Georgia	71.5	90.2	-18.8	79.2	-4.8	-28.4	12
13	Hawaii	13.1	15.6	-2.4	84.4	-3.9	-20.2	13
14	Idaho	10.5	9.8	0.8	107.8	1.5	7.0	14
15	Illinois	133.9	203.7	-69.8	65.7	-11.2	-64.7	15
16	Indiana	29.5	29.2	0.3	101.0	0.1	0.6	16
17	Iowa	25.8	21.6	4.2	119.4	3.3	16.9	17
18	Kansas	15.9	16.9	-1.0	94.2	-0.9	-4.5	18
19	Kentucky	31.7	43.2	-11.5	73.4	-7.5	-37.2	19
20	Louisiana	36.6	52.2	-15.6	70.1	-7.5	-39.3	20
21	Maine	11.7	12.8	-1.1	91.3	-2.3	-9.8	21
22	Maryland	50.9	61.7	-10.8	82.4	-3.9	-22.5	22
23	Massachusetts	63.3	94.3	-30.9	67.2	-8.6	-46.5	23
24	Michigan	91.9	91.1	0.9	100.9	0.2	1.0	24
25	Minnesota	53.6	60.9	-7.3	88.0	-2.9	-15.0	25
26	Mississippi	26.3	27.2	-0.9	96.6	-1.1	-3.8	26
27	Missouri	59.4	71.3	-11.8	83.4	-5.1	-26.8	27
28	Montana	7.9	9.0	-1.1	87.6	-3.4	-13.9	28
29	Nebraska	10.4	10.6	-0.3	97.5	-0.3	-1.6	29
30	Nevada	22.6	26.8	-4.2	84.3	-3.4	-20.7	30
31	New Hampshire	5.7	7.6	-2.0	74.3	-3.4	-20.9	31
32	New Jersey	67.4	131.0	-63.6	51.5	-13.6	-74.4	32
33	New Mexico	21.9	25.5	-3.6	85.8	-4.7	-19.7	33
34	New York	371.3	356.8	14.5	104.1	1.3	5.5	34
35	North Carolina	71.3	65.9	5.3	108.1	1.4	7.8	35
36	North Dakota	3.9	3.8	0.1	103.7	0.5	2.5	36
37	Ohio	159.3	177.1	-17.7	90.0	-3.7	-16.3	37
38	Oklahoma	22.9	29.5	-6.6	77.5	-4.8	-24.8	38
39	Oregon	61.5	58.9	2.6	104.4	1.6	7.2	39
40	Pennsylvania	110.2	131.4	-21.1	83.9	-4.0	-19.4	40
41	Rhode Island	9.7	15.7	-6.1	61.4	-12.8	-60.0	41
42	South Carolina	32.1	36.3	-4.2	88.4	-2.8	-12.1	42
43	South Dakota	8.0	9.0	-1.0	89.0	-3.0	-16.3	43
44	Tennessee	38.6	36.3	2.2	106.2	0.9	4.8	44
45	Texas	183.8	164.4	19.4	111.8	1.8	11.0	45
46	Utah	21.5	18.9	2.6	113.8	2.5	12.6	46
47	Vermont	3.3	3.8	-0.5	87.0	-2.1	-8.7	47
48	Virginia	65.0	66.8	-1.8	97.3	-0.5	-2.9	48
49	Washington	62.3	61.3	0.9	101.5	0.3	1.5	49
50	West Virginia	5.8	11.4	-5.6	50.7	-9.9	-39.9	50
51	Wisconsin	85.4	62.4	22.9	136.7	9.7	47.8	51
52	Wyoming	6.7	6.0	0.7	112.2	2.2	8.9	52

Source: Pension assets and state revenue from Census Bureau; pension liabilities and state GDP from Bureau of Economic Analysis.
(1) Includes defined-benefit pension plans sponsored by state and local governments for their employees.
(2) End of year pension assets estimated from Census Annual Survey of Pensions data.
(3) Pension liabilities are referred to as pension entitlements in the Z.1 Financial Accounts of the United States.
(4) Assets less liabilities. Negative values indicate underfunding of pension plans.

State and Local Government Pension Funding Status by State, 2005 (1)

Feb 3, 2016

Billions of dollars

		Pension Assets (2)	Pension Liabilities (3)	Funding Status (4)	Assets as % of Liabilities	Funding Status as % of State GDP	Funding Status as % of State Revenue	
1	**United States**	**2828.3**	**3140.9**	**-312.6**	**90.0**	**-2.4**	**-12.4**	**1**
2	Alabama	28.9	35.5	-6.6	81.3	-4.2	-19.9	2
3	Alaska	13.2	14.7	-1.5	89.8	-3.7	-13.1	3
4	Arizona	32.8	42.3	-9.5	77.5	-4.2	-23.1	4
5	Arkansas	17.0	17.9	-0.8	95.4	-0.9	-4.3	5
6	California	544.9	542.1	2.7	100.5	0.2	0.7	6
7	Colorado	42.8	58.7	-15.9	72.9	-7.2	-40.9	7
8	Connecticut	27.5	48.5	-21.0	56.7	-10.1	-68.8	8
9	Delaware	6.4	6.8	-0.5	93.4	-0.9	-5.9	9
10	District of Columbia	6.6	3.6	3.0	184.3	3.6	30.1	10
11	Florida	135.4	122.8	12.6	110.2	1.8	9.3	11
12	Georgia	66.9	83.8	-16.9	79.9	-4.5	-28.0	12
13	Hawaii	11.1	14.0	-2.9	79.4	-4.9	-26.1	13
14	Idaho	9.2	8.7	0.5	105.3	1.0	4.6	14
15	Illinois	125.4	186.9	-61.6	67.1	-10.5	-61.8	15
16	Indiana	25.9	26.5	-0.6	97.9	-0.2	-1.2	16
17	Iowa	22.8	19.8	3.0	115.0	2.4	12.8	17
18	Kansas	13.2	15.6	-2.4	84.3	-2.3	-12.2	18
19	Kentucky	29.5	39.6	-10.1	74.6	-7.0	-35.9	19
20	Louisiana	33.2	48.5	-15.3	68.4	-7.6	-42.7	20
21	Maine	9.3	11.9	-2.6	77.8	-5.7	-23.3	21
22	Maryland	46.0	55.3	-9.4	83.1	-3.5	-20.8	22
23	Massachusetts	56.3	88.0	-31.7	63.9	-9.2	-51.2	23
24	Michigan	82.5	86.1	-3.6	95.9	-0.9	-4.4	24
25	Minnesota	50.3	57.3	-7.0	87.8	-2.9	-15.4	25
26	Mississippi	22.4	25.0	-2.6	89.8	-3.1	-12.1	26
27	Missouri	54.2	64.4	-10.2	84.2	-4.5	-24.7	27
28	Montana	6.9	8.3	-1.4	82.9	-4.7	-19.1	28
29	Nebraska	9.0	9.7	-0.7	92.7	-1.0	-4.5	29
30	Nevada	21.0	24.3	-3.3	86.6	-2.8	-17.2	30
31	New Hampshire	5.2	7.2	-2.0	71.8	-3.6	-22.8	31
32	New Jersey	59.1	119.9	-60.7	49.3	-13.7	-76.8	32
33	New Mexico	19.9	23.1	-3.2	86.0	-4.4	-19.5	33
34	New York	331.6	332.2	-0.5	99.8	-0.1	-0.2	34
35	North Carolina	67.2	61.3	5.9	109.7	1.7	9.1	35
36	North Dakota	3.5	3.5	0.0	100.0	0.0	0.0	36
37	Ohio	145.1	163.5	-18.4	88.7	-3.9	-18.0	37
38	Oklahoma	20.5	27.2	-6.7	75.4	-5.3	-27.2	38
39	Oregon	54.2	55.6	-1.5	97.4	-1.0	-4.5	39
40	Pennsylvania	100.5	123.4	-22.9	81.4	-4.5	-22.1	40
41	Rhode Island	9.2	14.5	-5.3	63.3	-11.8	-54.7	41
42	South Carolina	30.4	33.6	-3.3	90.3	-2.3	-9.8	42
43	South Dakota	7.2	8.4	-1.2	86.1	-3.7	-19.8	43
44	Tennessee	35.5	33.8	1.8	105.2	0.8	3.9	44
45	Texas	165.1	154.0	11.0	107.2	1.1	6.8	45
46	Utah	18.0	17.4	0.6	103.3	0.6	3.0	46
47	Vermont	3.0	3.5	-0.5	85.6	-2.1	-9.3	47
48	Virginia	56.5	59.9	-3.4	94.3	-1.0	-6.0	48
49	Washington	56.6	57.9	-1.3	97.7	-0.4	-2.3	49
50	West Virginia	4.9	10.6	-5.7	46.5	-10.6	-38.8	50
51	Wisconsin	78.8	58.0	20.7	135.7	9.1	43.0	51
52	Wyoming	6.1	5.9	0.2	104.1	0.9	3.3	52

Source: Pension assets and state revenue from Census Bureau; pension liabilities and state GDP from Bureau of Economic Analysis.
(1) Includes defined-benefit pension plans sponsored by state and local governments for their employees.
(2) End of year pension assets estimated from Census Annual Survey of Pensions data.
(3) Pension liabilities are referred to as pension entitlements in the Z.1 Financial Accounts of the United States.
(4) Assets less liabilities. Negative values indicate underfunding of pension plans.

State and Local Government Pension Funding Status by State, 2004 (1)

Feb 3, 2016

Billions of dollars

		Pension Assets (2)	Pension Liabilities (3)	Funding Status (4)	Assets as % of Liabilities	Funding Status as % of State GDP	Funding Status as % of State Revenue	
1	**United States**	**2642.6**	**2940.1**	**-297.5**	**89.9**	**-2.4**	**-12.2**	**1**
2	Alabama	26.4	32.2	-5.7	82.2	-3.9	-18.0	2
3	Alaska	12.2	14.0	-1.8	87.4	-5.0	-16.0	3
4	Arizona	32.1	39.1	-7.0	82.0	-3.4	-18.3	4
5	Arkansas	15.8	16.6	-0.8	95.0	-1.0	-4.6	5
6	California	506.7	503.6	3.0	100.6	0.2	0.8	6
7	Colorado	39.8	54.0	-14.2	73.7	-6.9	-36.8	7
8	Connecticut	25.7	45.8	-20.1	56.1	-10.1	-69.9	8
9	Delaware	6.3	6.3	-0.0	99.9	-0.0	-0.1	9
10	District of Columbia	4.7	3.3	1.4	141.0	1.7	15.3	10
11	Florida	133.0	112.4	20.6	118.3	3.2	16.0	11
12	Georgia	64.7	78.2	-13.6	82.7	-3.8	-23.8	12
13	Hawaii	9.1	12.7	-3.6	71.7	-6.8	-35.5	13
14	Idaho	8.2	7.9	0.3	103.8	0.7	3.1	14
15	Illinois	119.0	174.4	-55.4	68.2	-9.9	-55.1	15
16	Indiana	22.3	24.4	-2.2	91.2	-0.9	-5.2	16
17	Iowa	21.2	18.7	2.5	113.4	2.1	11.1	17
18	Kansas	12.2	14.6	-2.4	83.6	-2.4	-12.9	18
19	Kentucky	27.6	36.3	-8.7	76.0	-6.4	-32.4	19
20	Louisiana	32.2	46.3	-14.1	69.5	-8.2	-41.3	20
21	Maine	8.8	11.3	-2.5	77.5	-5.7	-22.6	21
22	Maryland	43.1	50.8	-7.7	84.9	-3.1	-17.2	22
23	Massachusetts	51.0	83.7	-32.7	61.0	-9.9	-53.6	23
24	Michigan	72.3	82.2	-9.9	88.0	-2.6	-12.4	24
25	Minnesota	47.1	53.9	-6.8	87.4	-2.9	-15.9	25
26	Mississippi	19.7	23.7	-4.0	83.2	-5.1	-19.3	26
27	Missouri	49.6	60.6	-10.9	81.9	-5.1	-27.4	27
28	Montana	6.4	7.8	-1.4	82.2	-5.0	-20.0	28
29	Nebraska	8.5	9.1	-0.6	93.6	-0.8	-3.8	29
30	Nevada	19.4	22.0	-2.6	88.1	-2.5	-15.5	30
31	New Hampshire	4.8	7.0	-2.2	68.3	-4.2	-26.8	31
32	New Jersey	57.5	110.9	-53.4	51.9	-12.6	-70.7	32
33	New Mexico	18.6	21.4	-2.7	87.3	-3.9	-18.1	33
34	New York	310.8	317.0	-6.2	98.0	-0.7	-2.7	34
35	North Carolina	64.0	57.7	6.3	110.9	1.9	9.9	35
36	North Dakota	3.1	3.2	-0.1	96.2	-0.5	-1.8	36
37	Ohio	139.0	153.9	-14.9	90.3	-3.3	-14.1	37
38	Oklahoma	20.1	25.9	-5.8	77.6	-5.1	-24.1	38
39	Oregon	49.8	50.4	-0.6	98.8	-0.4	-1.7	39
40	Pennsylvania	93.7	115.4	-21.7	81.2	-4.5	-21.3	40
41	Rhode Island	8.4	13.5	-5.1	62.0	-11.8	-53.0	41
42	South Carolina	27.5	30.3	-2.8	90.8	-2.0	-9.0	42
43	South Dakota	6.5	7.7	-1.2	84.2	-4.0	-21.8	43
44	Tennessee	34.4	31.8	2.6	108.1	1.2	6.1	44
45	Texas	149.5	147.1	2.3	101.6	0.3	1.5	45
46	Utah	16.1	16.5	-0.4	97.7	-0.4	-2.0	46
47	Vermont	2.8	3.3	-0.5	84.9	-2.2	-9.4	47
48	Virginia	51.7	55.8	-4.1	92.7	-1.2	-7.5	48
49	Washington	50.8	54.3	-3.5	93.6	-1.3	-6.4	49
50	West Virginia	5.4	10.1	-4.6	54.0	-9.4	-34.0	50
51	Wisconsin	77.5	55.0	22.4	140.8	10.3	46.0	51
52	Wyoming	5.5	5.8	-0.3	95.0	-1.2	-4.6	52

Source: Pension assets and state revenue from Census Bureau; pension liabilities and state GDP from Bureau of Economic Analysis.
(1) Includes defined-benefit pension plans sponsored by state and local governments for their employees.
(2) End of year pension assets estimated from Census Annual Survey of Pensions data.
(3) Pension liabilities are referred to as pension entitlements in the Z.1 Financial Accounts of the United States.
(4) Assets less liabilities. Negative values indicate underfunding of pension plans.

State and Local Government Pension Funding Status by State, 2003 (1)

Feb 3, 2016

Billions of dollars

		Pension Assets (2)	Pension Liabilities (3)	Funding Status (4)	Assets as % of Liabilities	Funding Status as % of State GDP	Funding Status as % of State Revenue	
1	**United States**	**2468.3**	**2551.6**	**-83.4**	**96.7**	**-0.7**	**-4.1**	**1**
2	Alabama	26.2	27.8	-1.6	94.2	-1.2	--	2
3	Alaska	12.7	12.6	0.1	100.7	0.3	--	3
4	Arizona	30.6	33.4	-2.8	91.5	-1.5	--	4
5	Arkansas	14.8	14.2	0.6	104.2	0.8	--	5
6	California	470.0	432.7	37.3	108.6	2.4	--	6
7	Colorado	35.7	45.6	-9.9	78.3	-5.0	--	7
8	Connecticut	25.1	40.3	-15.2	62.3	-8.4	--	8
9	Delaware	6.0	5.5	0.5	109.3	1.1	--	9
10	District of Columbia	3.5	2.6	0.9	133.3	1.2	--	10
11	Florida	123.1	96.4	26.7	127.7	4.6	--	11
12	Georgia	63.4	67.2	-3.8	94.3	-1.1	--	12
13	Hawaii	8.8	11.3	-2.5	77.7	-5.2	--	13
14	Idaho	7.4	6.8	0.6	108.2	1.4	--	14
15	Illinois	108.3	150.5	-42.2	71.9	-7.9	--	15
16	Indiana	19.4	21.0	-1.6	92.6	-0.7	--	16
17	Iowa	20.7	16.2	4.5	127.7	4.2	--	17
18	Kansas	11.4	13.0	-1.6	88.0	-1.6	--	18
19	Kentucky	26.1	31.1	-5.0	83.9	-3.9	--	19
20	Louisiana	29.3	41.1	-11.8	71.3	-7.5	--	20
21	Maine	8.4	9.8	-1.5	85.0	-3.5	--	21
22	Maryland	40.6	44.0	-3.5	92.1	-1.5	--	22
23	Massachusetts	46.0	72.8	-26.8	63.2	-8.5	--	23
24	Michigan	67.5	71.9	-4.4	93.8	-1.2	--	24
25	Minnesota	45.9	47.6	-1.7	96.5	-0.8	--	25
26	Mississippi	18.6	20.8	-2.2	89.4	-3.0	--	26
27	Missouri	45.8	52.8	-7.0	86.8	-3.4	--	27
28	Montana	5.7	6.9	-1.2	82.5	-4.7	--	28
29	Nebraska	8.0	7.7	0.3	103.6	0.4	--	29
30	Nevada	17.2	18.4	-1.1	93.9	-1.2	--	30
31	New Hampshire	4.3	6.3	-2.0	68.5	-3.9	--	31
32	New Jersey	56.6	97.2	-40.6	58.3	-10.0	--	32
33	New Mexico	16.9	18.4	-1.5	92.0	-2.3	--	33
34	New York	290.5	281.8	8.6	103.1	1.0	--	34
35	North Carolina	59.5	50.6	8.9	117.6	2.8	--	35
36	North Dakota	2.8	2.8	0.1	102.9	0.4	--	36
37	Ohio	131.3	134.1	-2.9	97.8	-0.7	--	37
38	Oklahoma	18.6	22.4	-3.9	82.8	-3.6	--	38
39	Oregon	45.0	42.3	2.8	106.6	2.2	--	39
40	Pennsylvania	88.1	100.3	-12.2	87.8	-2.7	--	40
41	Rhode Island	7.2	12.0	-4.8	60.0	-11.8	--	41
42	South Carolina	24.8	25.2	-0.3	98.7	-0.2	--	42
43	South Dakota	6.1	6.8	-0.7	89.6	-2.5	--	43
44	Tennessee	33.1	27.3	5.8	121.2	2.8	--	44
45	Texas	144.5	128.0	16.5	112.9	2.0	--	45
46	Utah	13.9	14.4	-0.6	96.1	-0.7	--	46
47	Vermont	2.6	2.8	-0.3	90.8	-1.2	--	47
48	Virginia	48.0	47.5	0.5	101.0	0.2	--	48
49	Washington	46.6	47.1	-0.5	98.9	-0.2	--	49
50	West Virginia	4.8	9.0	-4.1	53.9	-8.9	--	50
51	Wisconsin	72.4	48.5	23.8	149.1	11.6	--	51
52	Wyoming	4.8	4.9	-0.1	97.5	-0.6	--	52

Source: Pension assets and state revenue from Census Bureau; pension liabilities and state GDP from Bureau of Economic Analysis.
(1) Includes defined-benefit pension plans sponsored by state and local governments for their employees.
(2) End of year pension assets estimated from Census Annual Survey of Pensions data.
(3) Pension liabilities are referred to as pension entitlements in the Z.1 Financial Accounts of the United States.
(4) Assets less liabilities. Negative values indicate underfunding of pension plans.

State and Local Government Pension Funding Status by State, 2002 (1)

Feb 3, 2016

Billions of dollars

		Pension Assets (2)	Pension Liabilities (3)	Funding Status (4)	Assets as % of Liabilities	Funding Status as % of State GDP	Funding Status as % of State Revenue	
1	**United States**	**1974.8**	**2367.9**	**-393.1**	**83.4**	**-3.6**	**-21.8**	**1**
2	Alabama	21.2	25.7	-4.5	82.6	-3.4	-18.5	2
3	Alaska	9.3	12.0	-2.7	77.5	-9.0	-38.5	3
4	Arizona	24.1	30.7	-6.6	78.5	-3.7	-22.0	4
5	Arkansas	12.0	13.3	-1.3	90.3	-1.7	-9.5	5
6	California	364.4	397.9	-33.5	91.6	-2.3	-13.4	6
7	Colorado	29.9	40.5	-10.7	73.7	-5.6	-40.5	7
8	Connecticut	20.8	37.1	-16.3	55.9	-9.4	-65.8	8
9	Delaware	4.9	5.1	-0.2	95.7	-0.5	-3.8	9
10	District of Columbia	2.7	2.4	0.3	112.7	0.4	4.2	10
11	Florida	94.6	91.5	3.1	103.4	0.6	3.3	11
12	Georgia	51.6	61.4	-9.9	84.0	-3.0	-21.3	12
13	Hawaii	7.4	10.6	-3.3	69.4	-7.2	-43.7	13
14	Idaho	5.8	6.4	-0.6	91.1	-1.4	-8.2	14
15	Illinois	85.8	138.3	-52.5	62.1	-10.2	-71.2	15
16	Indiana	15.6	20.2	-4.6	77.4	-2.1	-13.3	16
17	Iowa	16.5	15.0	1.5	109.8	1.5	8.4	17
18	Kansas	9.2	12.5	-3.3	73.8	-3.5	-20.4	18
19	Kentucky	21.3	28.3	-7.0	75.3	-5.6	-31.1	19
20	Louisiana	22.6	38.5	-15.9	58.8	-11.2	-57.9	20
21	Maine	6.5	9.1	-2.7	70.8	-6.7	-33.2	21
22	Maryland	33.2	42.5	-9.4	78.0	-4.3	-28.0	22
23	Massachusetts	36.8	65.5	-28.7	56.1	-9.5	-68.6	23
24	Michigan	57.4	67.2	-9.8	85.5	-2.7	-15.4	24
25	Minnesota	39.0	44.9	-5.8	87.0	-2.8	-16.6	25
26	Mississippi	15.1	19.2	-4.1	78.5	-6.0	-26.0	26
27	Missouri	35.5	49.7	-14.2	71.5	-7.2	-46.3	27
28	Montana	4.5	6.4	-1.9	69.9	-8.0	-34.9	28
29	Nebraska	6.4	6.7	-0.3	95.0	-0.5	-2.8	29
30	Nevada	12.9	16.7	-3.7	77.7	-4.4	-29.0	30
31	New Hampshire	3.5	5.8	-2.4	59.4	-5.0	-35.3	31
32	New Jersey	49.6	91.2	-41.6	54.4	-10.7	-75.9	32
33	New Mexico	13.8	16.8	-3.1	81.8	-5.2	-26.6	33
34	New York	237.2	263.1	-25.8	90.2	-2.9	-15.1	34
35	North Carolina	49.6	47.3	2.3	105.0	0.8	4.8	35
36	North Dakota	2.2	2.5	-0.3	87.9	-1.5	-7.2	36
37	Ohio	104.5	123.5	-19.1	84.5	-4.6	-26.9	37
38	Oklahoma	14.2	20.7	-6.5	68.4	-6.6	-34.1	38
39	Oregon	34.2	40.4	-6.2	84.7	-5.1	-26.6	39
40	Pennsylvania	73.6	93.0	-19.4	79.2	-4.4	-26.3	40
41	Rhode Island	5.6	11.0	-5.4	51.0	-14.1	-78.8	41
42	South Carolina	19.8	22.9	-3.1	86.6	-2.4	-12.3	42
43	South Dakota	4.8	6.2	-1.4	76.9	-5.2	-36.1	43
44	Tennessee	26.6	25.3	1.3	105.3	0.7	4.0	44
45	Texas	115.4	118.5	-3.1	97.4	-0.4	-2.7	45
46	Utah	11.2	13.5	-2.2	83.4	-2.9	-16.2	46
47	Vermont	2.0	2.6	-0.6	77.8	-2.9	-14.4	47
48	Virginia	38.6	44.0	-5.4	87.8	-1.8	-13.9	48
49	Washington	38.4	44.3	-5.9	86.8	-2.3	-13.9	49
50	West Virginia	3.9	8.3	-4.4	47.0	-9.8	-38.9	50
51	Wisconsin	54.9	47.1	7.8	116.6	4.0	24.9	51
52	Wyoming	4.2	4.6	-0.3	92.7	-1.7	-7.6	52

Source: Pension assets and state revenue from Census Bureau; pension liabilities and state GDP from Bureau of Economic Analysis.
(1) Includes defined-benefit pension plans sponsored by state and local governments for their employees.
(2) End of year pension assets estimated from Census Annual Survey of Pensions data.
(3) Pension liabilities are referred to as pension entitlements in the Z.1 Financial Accounts of the United States.
(4) Assets less liabilities. Negative values indicate underfunding of pension plans.

State and Local Government Pension Funding Status by State, 2001 (1)

Feb 3, 2016

Billions of dollars

		Pension Assets (2)	Pension Liabilities (3)	Funding Status (4)	Assets as % of Liabilities	Funding Status as % of State GDP	Funding Status as % of State Revenue	
1	**United States**	**2113.4**	**2189.0**	**-75.5**	**96.5**	**-0.7**	**-4.0**	**1**
2	Alabama	22.6	23.8	-1.2	94.8	-1.0	--	2
3	Alaska	9.0	11.1	-2.2	80.5	-7.5	--	3
4	Arizona	27.7	27.7	-0.1	99.7	-0.1	--	4
5	Arkansas	13.3	12.4	0.9	107.2	1.3	--	5
6	California	365.8	364.5	1.2	100.3	0.1	--	6
7	Colorado	31.8	36.2	-4.4	87.8	-2.4	--	7
8	Connecticut	21.5	34.1	-12.5	63.2	-7.3	--	8
9	Delaware	5.4	4.8	0.7	114.3	1.6	--	9
10	District of Columbia	3.5	2.1	1.4	166.4	2.2	--	10
11	Florida	99.3	87.0	12.2	114.1	2.4	--	11
12	Georgia	55.2	56.7	-1.5	97.4	-0.5	--	12
13	Hawaii	8.5	9.9	-1.4	86.1	-3.2	--	13
14	Idaho	6.4	5.9	0.5	107.9	1.2	--	14
15	Illinois	91.5	123.5	-31.9	74.1	-6.3	--	15
16	Indiana	17.5	19.3	-1.8	90.6	-0.9	--	16
17	Iowa	17.5	13.8	3.7	126.4	3.8	--	17
18	Kansas	10.3	11.7	-1.4	88.4	-1.5	--	18
19	Kentucky	23.3	25.9	-2.7	89.8	-2.2	--	19
20	Louisiana	25.3	36.3	-10.9	69.9	-7.8	--	20
21	Maine	6.7	8.5	-1.9	78.0	-4.9	--	21
22	Maryland	36.0	41.3	-5.2	87.3	-2.5	--	22
23	Massachusetts	41.6	59.5	-17.9	69.9	-6.1	--	23
24	Michigan	65.7	62.9	2.9	104.6	0.8	--	24
25	Minnesota	43.3	42.2	1.1	102.6	0.6	--	25
26	Mississippi	16.8	17.6	-0.8	95.2	-1.2	--	26
27	Missouri	36.5	45.8	-9.3	79.7	-4.9	--	27
28	Montana	4.9	5.8	-0.9	84.6	-3.9	--	28
29	Nebraska	7.0	6.1	1.0	115.8	1.6	--	29
30	Nevada	13.5	15.2	-1.7	88.7	-2.1	--	30
31	New Hampshire	4.0	5.5	-1.5	73.3	-3.2	--	31
32	New Jersey	55.4	84.2	-28.8	65.8	-7.7	--	32
33	New Mexico	15.1	15.5	-0.4	97.3	-0.7	--	33
34	New York	252.7	247.7	5.0	102.0	0.6	--	34
35	North Carolina	56.2	43.9	12.4	128.1	4.2	--	35
36	North Dakota	2.4	2.3	0.1	105.1	0.6	--	36
37	Ohio	115.8	114.8	0.9	100.8	0.2	--	37
38	Oklahoma	14.9	19.9	-5.0	75.1	-5.1	--	38
39	Oregon	29.3	38.9	-9.5	75.4	-8.1	--	39
40	Pennsylvania	84.7	84.7	0.0	100.0	0.0	--	40
41	Rhode Island	6.6	10.1	-3.5	65.1	-9.8	--	41
42	South Carolina	20.4	20.8	-0.4	98.0	-0.3	--	42
43	South Dakota	5.0	5.8	-0.8	86.7	-3.2	--	43
44	Tennessee	28.8	23.7	5.1	121.4	2.7	--	44
45	Texas	123.4	107.4	16.1	115.0	2.0	--	45
46	Utah	12.9	12.5	0.4	103.2	0.5	--	46
47	Vermont	2.3	2.5	-0.2	90.2	-1.3	--	47
48	Virginia	42.8	40.5	2.3	105.7	0.8	--	48
49	Washington	43.9	41.8	2.1	105.0	0.9	--	49
50	West Virginia	4.2	7.7	-3.5	54.7	-8.0	--	50
51	Wisconsin	60.9	43.4	17.5	140.3	9.3	--	51
52	Wyoming	4.3	3.9	0.4	109.7	2.0	--	52

Source: Pension assets and state revenue from Census Bureau; pension liabilities and state GDP from Bureau of Economic Analysis.
(1) Includes defined-benefit pension plans sponsored by state and local governments for their employees.
(2) End of year pension assets estimated from Census Annual Survey of Pensions data.
(3) Pension liabilities are referred to as pension entitlements in the Z.1 Financial Accounts of the United States.
(4) Assets less liabilities. Negative values indicate underfunding of pension plans.

State and Local Government Pension Funding Status by State, 2000 (1)

Feb 3, 2016

Billions of dollars

		Pension Assets (2)	Pension Liabilities (3)	Funding Status (4)	Assets as % of Liabilities	Funding Status as % of State GDP	Funding Status as % of State Revenue	
1	**United States**	**2101.3**	**2006.4**	**94.9**	**104.7**	**0.9**	**4.9**	**1**
2	Alabama	22.6	22.2	0.5	102.2	0.4	1.9	2
3	Alaska	10.0	10.1	-0.1	99.3	-0.3	-0.7	3
4	Arizona	30.1	24.6	5.5	122.2	3.3	19.7	4
5	Arkansas	13.4	11.4	2.0	117.8	2.9	14.6	5
6	California	357.1	328.3	28.8	108.8	2.1	10.7	6
7	Colorado	27.2	32.3	-5.2	84.0	-2.9	-17.4	7
8	Connecticut	20.5	31.6	-11.1	64.8	-6.7	-43.1	8
9	Delaware	5.7	4.3	1.4	132.8	3.4	22.8	9
10	District of Columbia	4.6	1.9	2.7	240.6	4.5	42.3	10
11	Florida	89.1	80.4	8.7	110.8	1.8	9.4	11
12	Georgia	49.0	53.1	-4.2	92.2	-1.4	-8.4	12
13	Hawaii	8.6	9.2	-0.6	93.4	-1.5	-7.1	13
14	Idaho	6.9	5.4	1.5	127.0	3.8	19.2	14
15	Illinois	87.3	112.1	-24.8	77.9	-5.0	-30.7	15
16	Indiana	17.6	17.9	-0.3	98.5	-0.1	-0.8	16
17	Iowa	18.9	12.7	6.2	149.4	6.6	36.3	17
18	Kansas	10.5	11.0	-0.6	94.9	-0.6	-3.4	18
19	Kentucky	23.3	23.4	-0.1	99.6	-0.1	-0.3	19
20	Louisiana	26.5	34.1	-7.5	77.9	-5.6	-27.8	20
21	Maine	7.0	8.0	-0.9	88.2	-2.6	-11.1	21
22	Maryland	39.5	38.6	0.9	102.3	0.5	2.6	22
23	Massachusetts	42.5	54.1	-11.6	78.5	-4.0	-25.2	23
24	Michigan	70.0	58.5	11.5	119.6	3.3	16.4	24
25	Minnesota	43.7	39.1	4.6	111.8	2.4	11.9	25
26	Mississippi	17.1	16.3	0.7	104.4	1.1	4.3	26
27	Missouri	36.9	41.2	-4.3	89.5	-2.3	-13.7	27
28	Montana	5.1	5.1	0.0	100.1	0.0	0.1	28
29	Nebraska	7.0	5.7	1.4	124.5	2.4	11.9	29
30	Nevada	13.7	13.6	0.0	100.4	0.1	0.4	30
31	New Hampshire	4.3	5.1	-0.8	84.0	-1.9	-11.8	31
32	New Jersey	55.4	75.1	-19.7	73.8	-5.5	-31.6	32
33	New Mexico	14.4	14.1	0.3	102.3	0.6	2.5	33
34	New York	239.1	234.8	4.3	101.8	0.5	2.3	34
35	North Carolina	56.3	40.4	15.9	139.3	5.7	31.5	35
36	North Dakota	2.6	2.1	0.5	126.0	3.0	12.0	36
37	Ohio	113.4	106.6	6.8	106.4	1.7	8.5	37
38	Oklahoma	15.4	18.1	-2.8	84.7	-3.0	-14.8	38
39	Oregon	22.0	37.1	-15.1	59.3	-12.8	-52.7	39
40	Pennsylvania	91.4	75.1	16.3	121.7	4.0	20.3	40
41	Rhode Island	6.8	9.5	-2.6	72.2	-7.7	-35.5	41
42	South Carolina	19.6	19.1	0.4	102.3	0.4	1.9	42
43	South Dakota	5.5	5.2	0.3	105.9	1.3	7.1	43
44	Tennessee	29.2	22.0	7.2	132.9	4.0	21.5	44
45	Texas	132.4	95.0	37.3	139.3	5.0	30.9	45
46	Utah	12.9	11.4	1.5	112.9	2.1	9.8	46
47	Vermont	2.4	2.4	0.0	101.0	0.1	0.6	47
48	Virginia	45.8	37.0	8.8	123.8	3.3	19.9	48
49	Washington	47.5	39.6	7.9	120.0	3.3	17.1	49
50	West Virginia	4.1	7.2	-3.1	57.1	-7.2	-28.6	50
51	Wisconsin	65.6	39.8	25.8	164.8	14.2	60.0	51
52	Wyoming	3.6	3.4	0.3	108.2	1.6	3.9	52

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(1) Includes defined-benefit pension plans sponsored by state and local governments for their employees.
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