

Table 1: State and local government contributions to pensions as a percentage of all state and local government direct general spending, by state, FY 09 to FY 18

	FY 09 %	FY 09 to FY 18 %	FY 18 %		FY 09 %	FY 09 to FY 18 %	FY 18 %	
Alabama	3.61		3.15	RANK	Montana	2.69		3.66
Alaska	7.01		4.21		Nebraska	1.86		2.91
Arizona	2.93		4.34		Nevada <sup>2</sup>	6.46		7.36
Arkansas	3.57		3.66		New Hampshire	2.61		3.91
California	4.46		7.98 <sup>1</sup>		New Jersey	2.88		4.76
Colorado	3.82		4.08		New Mexico	3.39		3.38
Connecticut	4.47		10.27		New York	5.02		5.96
Delaware	2.52		2.88		North Carolina	1.23		2.68
District of Columbia	1.82		2.61		North Dakota	1.58		2.46
Florida	3.05		2.86		Ohio	3.47		4.01
Georgia	2.55		4.90		Oklahoma	3.89		4.21
Hawaii	4.07		5.70		Oregon	2.49		3.56
Idaho	2.78		3.12		Pennsylvania	1.99		6.15
Illinois	5.82		10.38		Rhode Island	5.82		6.34
Indiana	3.17		3.86		South Carolina	2.78		3.49
Iowa	1.90		2.83		South Dakota	1.87		2.04
Kansas	2.22		3.43		Tennessee	2.54		3.97
Kentucky	3.09		6.14		Texas	2.33		3.64
Louisiana	4.14		6.85		Utah	3.29		4.06
Maine	3.06		3.33		Vermont	1.00		2.82
Maryland	3.13		4.77		Virginia	4.11		4.26
Massachusetts	4.04		4.23		Washington	2.41		3.65
Michigan	2.93		5.49		West Virginia	4.15		4.68
Minnesota	1.87		2.30		Wisconsin	1.49		2.13
Mississippi	3.19		4.06		Wyoming	1.32		2.13
Missouri	3.71		5.25		US Average	3.45		5.16

Compiled by NASRA based on U.S. Census Bureau data

**Table Notes**

Charts in the FY 09 to FY 18 % column reflect the percentage spending for each of the 10 years within the timeframe. Percent-of-spending is as of publication date; figures are subject to periodic revisions by the U.S. Census Bureau. States where more than one-half of public employee payrolls are estimated to be outside of Social Security are italicized.

<sup>1</sup>Figure reflects an additional \$6 billion contribution above the actuarially determined contribution from the State of California, and an additional \$538 million from local governments, made to reduce the state's unfunded pension liabilities.

<sup>2</sup>In addition to being a non-Social Security state, one-half of Nevada PERS employers' contribution is attributable to a non-refundable pre-tax salary reduction to fund the employees' portion of the contribution.