

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 2016 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 2015 and 2016, a tier I tax rate of 7.65 percent for employers applied to compensation up to \$118,500 per year. 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 2015 and 2016. 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 years 2015 and 2016, the tier II tax rates paid by employers and employees were 13.1 percent and 4.9 percent, respectively, and were levied on annual earnings up to \$88,200.

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 Railroad Retirement 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 2015 and 2016, the taxable earnings base for those programs was the first \$1,455 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. Benefits had to begin by December 31, 2009. 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. Benefits had to begin by December 31, 2013.

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, 2007-2016, cash basis

| Fiscal year | Total ¹ | Retirement ² | Survivor ² | Unemployment ^{3, 4} | Sickness ⁴ |
|---------------------------------------|--------------------|-------------------------|-----------------------|------------------------------|-----------------------|
| BENEFICIARIES (in thousands) | | | | | |
| 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 |
| 2015..... | 581 | 428 | 136 | 9 | 16 |
| 2016..... | 583 | 428 | 131 | 17 | 17 |
| BENEFIT PAYMENTS (in millions) | | | | | |
| 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 |
| 2015..... | 12,257.3 | 10,012.2 | 2,156.9 | 34.0 | 49.2 |
| 2016..... | 12,480.4 | 10,202.4 | 2,139.2 | 77.6 | 55.7 |

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. Benefits had to begin by December 31, 2013.

⁴ In accordance with the Balanced Budget and Emergency 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, a reduction of 7.2% for days after September 30, 2013, and 7.3% for days after September 30, 2014 and 6.8% for days after September 30, 2015.

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 2016, 6,800 individuals received both retirement and survivor benefits, 900 employees received both unemployment and sickness benefits, and 1,900 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.

SOURCE: Bureau of Fiscal Operations

Table A2.--Status of the Railroad Retirement Act accounts and trust funds, by fiscal year, 2007-2016 (In millions), cash basis

| Item | Fiscal Year | | | | | | | | | |
|---|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
| RAILROAD RETIREMENT ACCOUNT | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Tax transfers ¹ | \$2,637.8 | \$2,636.5 | \$2,501.2 | \$2,599.0 | \$2,712.7 | \$2,659.8 | \$3,140.2 | \$3,392.2 | \$3,760.8 | \$3,586.7 |
| Interest and profit on investments ² | 19.3 | 12.9 | 12.0 | 11.0 | 12.3 | 11.4 | 9.0 | 14.0 | 17.2 | 16.8 |
| Transfers from the National RR Investment Trust ³ | 1,391.0 | 1,298.0 | 1,553.0 | 1,989.0 | 1,744.0 | 2,026.0 | 1,581.0 | 1,429.0 | 1,191.0 | 1,410.0 |
| Transfers from the SSEB Account ³ | 181.0 | 147.0 | ..... | 81.0 | 255.0 | 19.0 | 171.0 | 93.0 | 129.0 | ..... |
| Loan repayments from RUI Account ⁴..... | ..... | ..... | ..... | ..... | 48.4 | ..... | ..... | ..... | ..... | ..... |
| Loan repayments from DBP Account ⁴..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 4.5 | ..... | ..... |
| Expenditures | | | | | | | | | | |
| Benefit payments ⁵ | \$4,073.0 | \$4,121.8 | \$4,326.9 | \$4,474.4 | \$4,600.3 | \$4,775.0 | \$4,906.2 | \$5,044.0 | \$5,106.8 | \$5,229.0 |
| Financial Interchange adjustment ⁶ | (45.7) | (100.0) | (104.6) | (13.1) | (88.5) | (141.9) | (166.6) | (164.0) | (162.3) | (146.5) |
| Net transfers to administration..... | 64.0 | 58.4 | 63.4 | 68.7 | 73.6 | 69.6 | 70.2 | 69.3 | 72.1 | 72.3 |
| Loans to RUI Account..... | ..... | ..... | ..... | 46.5 | ..... | ..... | ..... | ..... | ..... | ..... |
| Loans to DBP Account ⁷..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 4.5 | ..... | ..... |
| Balance at end of period ⁸ | \$616.9 | \$632.0 | \$418.2 | \$519.0 | \$706.5 | \$720.2 | \$811.7 | \$791.8 | \$877.3 | \$739.6 |
| SOCIAL SECURITY EQUIVALENT BENEFIT ACCOUNT ⁹ | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Tax transfers ¹ | \$2,538.0 | \$2,649.3 | \$2,528.9 | \$2,514.9 | \$2,675.3 | \$2,878.5 | \$2,954.1 | \$3,163.1 | \$3,389.3 | \$3,097.5 |
| Interest and profit on investments ² | 29.0 | 19.9 | 19.0 | 18.9 | 21.9 | 20.1 | 22.4 | 21.9 | 24.3 | 18.6 |
| Transfers under financial interchange ¹⁰ | 4,019.8 | 4,049.9 | 4,137.3 | 4,391.6 | 4,574.3 | 4,651.0 | 4,499.0 | 4,700.8 | 4,676.6 | 4,662.7 |
| Advances against financial interchange ¹¹ | 3,232.3 | 3,385.6 | 3,661.1 | 3,819.0 | 3,820.4 | 3,738.6 | 3,943.0 | 3,886.1 | 3,849.9 | 3,926.1 |
| Expenditures | | | | | | | | | | |
| Benefit payments..... | \$5,637.9 | \$5,835.8 | \$6,107.6 | \$6,243.7 | \$6,291.1 | \$6,506.7 | \$6,686.9 | \$6,815.2 | \$7,035.4 | \$7,090.4 |
| Financial Interchange adjustment ⁶ | 45.7 | 100.0 | 104.6 | 13.1 | 88.5 | 141.9 | 166.6 | 164.0 | 162.3 | 146.5 |
| Net transfers to administration..... | 25.6 | 38.5 | 32.5 | 33.6 | 29.6 | 31.4 | 30.1 | 32.3 | 32.9 | 30.0 |
| Transfers under financial interchange ¹⁰ | 483.3 | 525.7 | 524.3 | 535.1 | 477.2 | 510.9 | 576.6 | 611.6 | 594.7 | 656.8 |
| Repayment of advances against financial interchange ⁴ | 3,418.7 | 3,410.8 | 3,564.8 | 3,837.6 | 3,946.6 | 3,946.3 | 3,863.1 | 4,041.9 | 3,982.7 | 3,940.1 |
| Transfers to the National RR Investment Trust/RR Account ³ | 181.0 | 147.0 | ..... | 81.0 | 255.0 | 19.0 | 171.0 | 93.0 | 129.0 | ..... |
| Balance at end of period..... | \$744.2 | \$791.2 | \$803.8 | \$804.0 | \$807.9 | \$939.8 | \$863.9 | \$877.8 | \$880.8 | \$721.9 |

See footnotes at end of table.

Table A2.--Status of the Railroad Retirement Act accounts and trust funds, by fiscal year, 2007-2016 (In millions), cash basis - Continued

| Item | Fiscal Year | | | | | | | | | |
|--|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
| NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST ¹² | | | | | | | | | | |
| Cash and investment balance at end of period ¹³ | \$32,631.4 | \$25,271.5 | \$23,330.8 | \$23,770.4 | \$22,119.0 | \$23,586.2 | \$24,963.7 | \$26,039.9 | \$24,483.9 | \$25,007.7 |
| DUAL BENEFITS PAYMENTS ACCOUNT ¹⁴ | | | | | | | | | | |
| Dual benefit transfers ¹⁵ | \$88.0 | \$79.0 | \$72.0 | \$64.0 | \$56.9 | \$50.9 | \$44.9 | \$39.0 | \$34.0 | \$29.0 |
| Loans from Railroad Retirement Account ⁷ ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 4.5 | ..... | ..... |
| Benefit payments..... | 86.5 | 77.7 | 69.5 | 62.1 | 55.2 | 48.6 | 42.6 | 37.2 | 31.9 | 27.5 |
| Repayment of loans from Railroad Retirement Account ⁴ ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 4.5 | ..... | ..... |
| Balance at end of period ⁸ | \$1.5 | \$1.3 | \$2.5 | \$1.9 | \$1.7 | \$2.3 | \$2.3 | \$1.8 | \$2.1 | \$1.5 |

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. The final reconciliation for calendar years 2011-2012 occurred in June 2015. 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 Railroad Retirement 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.

SOURCE: Bureau of Fiscal Operations

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, 2007-2016, 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 | | | | |
| 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..... | 2,232.4 | 6,320.4 | 4,191.2 | 4,257.1 |
| 2015..... | 2,385.2 | 6,511.6 | 4,222.9 | 4,258.0 |
| 2016..... | ..... | ..... | ..... | 4,286.9 |
| Cumulative 1937-2016..... | \$66,312.1 | \$192,789.8 | ..... | \$136,410.3 |
| DISABILITY INSURANCE | | | | |
| 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..... | 342.9 | 732.7 | 412.0 | 443.7 |
| 2015..... | 362.4 | 715.1 | 370.1 | 418.6 |
| 2016..... | ..... | ..... | ..... | 375.7 |
| Cumulative 1937-2016..... | \$9,061.8 | \$15,845.5 | ..... | \$7,561.2 |

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, 2007-2016, 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 | | | | |
| 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 | 566.6 | 1.8 | (585.4) | (611.6) |
| 2015 | 627.3 | 2.5 | (647.0) | (594.7) |
| 2016..... | ..... | ..... | ..... | (656.8) |
| Cumulative 1937-2016 | \$16,048.5 | \$102.0 | ..... | (\$17,307.7) |

- ¹ Beginning fiscal year 1984, Old-Age and Survivors Insurance and Disability Insurance includes Federal income taxes. Hospital Insurance income taxes included beginning fiscal year 1994.
- ² Cumulative for Old-Age and Survivors 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 Railroad Retirement 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.

SOURCE: Bureau of Fiscal Operations

Table A4.--Status of the Railroad Unemployment Insurance Account, by fiscal year, 2012-2016 (In thousands), cash basis

| Item | Fiscal year | | | | |
|---|------------------|------------------|------------------|-----------------|------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 |
| RECEIPTS | | | | | |
| Taxes..... | \$184,452 | \$84,679 | \$6,248 | \$46,672 | \$90,241 |
| Interest..... | 4,106 | 5,686 | 4,415 | 3,165 | 2,514 |
| Transfer from Administration fund under sec. 11(d) of the RUI Act..... | 11,219 | 10,706 | 12,257 | 11,339 | 13,375 |
| Undistributed recoveries of benefit payments ¹ | (21) | (110) | (271) | 368 | 2,458 |
| Total..... | \$199,755 | \$100,961 | \$22,649 | \$61,544 | \$108,588 |
| EXPENDITURES | | | | | |
| Benefit payments ^{2,3} | \$81,782 | \$83,691 | \$83,823 | \$83,501 | \$133,492 |
| Funding for Office of Inspector General..... | 1,022 | 941 | 1,037 | 1,053 | 1,080 |
| Total..... | \$82,804 | \$84,633 | \$84,860 | \$84,554 | \$134,572 |
| Cash balance end of period..... | \$163,895 | \$180,223 | \$118,012 | \$95,002 | \$69,019 |

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. Benefits had to begin by December 31, 2013. FY 2012: \$6,737,000, FY 2013: \$6,982,000, FY 2014: \$619,000, FY 2015: -\$308,000, and FY 2016: -\$154,000.

³ In accordance with the Balanced Budget and Emergency 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, a reduction of 7.2% for days after September 30, 2013, 7.3% for days after September 30, 2014, and 6.8% for days after September 30, 2015.

SOURCE: Bureau of Fiscal Operations

Table A5.--Status of the RUIA Administration Fund, by fiscal year, 2007-2016 (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 |
|-------------------|--------------------|--|---|--------------------------|
| 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 |
| 2015 | 28,063 | 12,987 | 11,339 | 13,858 |
| 2016 | 27,146 | 15,498 | 13,375 | 12,132 |

¹ Expenditures for each year included encumbrances as of end of year. Fiscal years 2007-2009 and 2011-2016 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.

SOURCE: Bureau of Fiscal Operations

Table A6.--Retirement, survivor, unemployment, and sickness benefit payments, by class of benefit and state of residence of beneficiary, fiscal year 2016 (In thousands), cash basis

| State | Total | Retirement benefits | Survivor ¹ benefits | Unemployment ^{2, 3} benefits | Sickness ³ benefits |
|---------------------|-----------|---------------------|--------------------------------|---------------------------------------|--------------------------------|
| Alabama | \$227,901 | \$184,738 | \$40,255 | \$2,007 | \$902 |
| Alaska | 4,101 | 3,061 | 667 | 346 | 26 |
| Arizona | 222,543 | 182,050 | 38,590 | 1,254 | 649 |
| Arkansas | 238,171 | 200,588 | 35,029 | 1,669 | 884 |
| California | 599,419 | 486,419 | 106,182 | 3,117 | 3,702 |
| Colorado | 205,017 | 173,573 | 28,842 | 1,927 | 676 |
| Connecticut | 64,322 | 52,915 | 10,832 | 173 | 401 |
| Delaware | 55,729 | 47,596 | 7,570 | 199 | 365 |
| Washington DC | 7,733 | 6,460 | 1,159 | 34 | 80 |
| Florida | 688,711 | 583,267 | 102,773 | 1,508 | 1,162 |
| Georgia | 410,520 | 343,875 | 62,346 | 2,595 | 1,704 |
| Hawaii | 3,435 | 2,801 | 622 | 12 | ..... |
| Idaho | 111,200 | 92,353 | 17,957 | 546 | 344 |
| Illinois | 759,491 | 616,360 | 131,941 | 6,630 | 4,559 |
| Indiana | 369,792 | 299,813 | 65,232 | 2,425 | 2,323 |
| Iowa | 213,831 | 174,905 | 36,783 | 1,286 | 856 |
| Kansas | 338,814 | 283,520 | 52,364 | 2,144 | 786 |
| Kentucky | 333,471 | 268,365 | 60,594 | 2,594 | 1,918 |
| Louisiana | 173,040 | 139,014 | 31,702 | 1,326 | 999 |
| Maine | 51,487 | 40,134 | 10,928 | 306 | 119 |
| Maryland | 193,682 | 157,803 | 33,961 | 733 | 1,185 |
| Massachusetts | 87,168 | 70,548 | 15,321 | 435 | 865 |
| Michigan | 305,080 | 247,050 | 55,546 | 1,291 | 1,193 |
| Minnesota | 328,763 | 268,192 | 57,245 | 2,220 | 1,106 |
| Mississippi | 133,490 | 106,881 | 25,405 | 715 | 489 |
| Missouri | 449,410 | 372,752 | 71,459 | 3,698 | 1,501 |
| Montana | 142,665 | 118,490 | 21,984 | 1,726 | 465 |
| Nebraska | 372,983 | 323,636 | 44,191 | 2,870 | 2,287 |
| Nevada | 76,066 | 63,345 | 12,305 | 252 | 165 |
| New Hampshire | 19,042 | 15,403 | 3,468 | 51 | 120 |

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 2016 (In thousands), cash basis - Continued

| State | Total | Retirement benefits | Survivor ¹ benefits | Unemployment ^{2, 3} benefits | Sickness ³ benefits |
|----------------------------------|--------------|---------------------|--------------------------------|---------------------------------------|--------------------------------|
| New Jersey | \$207,431 | \$168,338 | \$35,867 | \$770 | \$2,455 |
| New Mexico | 96,493 | 77,578 | 17,609 | 926 | 380 |
| New York | 494,219 | 406,315 | 83,232 | 2,169 | 2,502 |
| North Carolina | 223,803 | 180,395 | 41,606 | 1,120 | 681 |
| North Dakota | 76,448 | 60,964 | 14,067 | 1,072 | 345 |
| Ohio | 547,692 | 427,734 | 114,318 | 3,195 | 2,446 |
| Oklahoma | 114,657 | 92,721 | 20,711 | 906 | 319 |
| Oregon | 178,253 | 145,214 | 31,759 | 708 | 571 |
| Pennsylvania | 723,536 | 570,434 | 147,378 | 2,405 | 3,319 |
| Rhode Island | 13,381 | 10,915 | 2,279 | 32 | 156 |
| South Carolina | 160,333 | 133,268 | 25,630 | 902 | 533 |
| South Dakota | 40,723 | 34,574 | 5,640 | 386 | 124 |
| Tennessee | 287,701 | 236,277 | 47,782 | 2,103 | 1,538 |
| Texas | 832,803 | 689,270 | 134,295 | 6,306 | 2,932 |
| Utah | 122,743 | 100,509 | 21,140 | 744 | 350 |
| Vermont | 14,234 | 10,785 | 3,388 | 39 | 21 |
| Virginia | 376,988 | 307,040 | 66,640 | 1,723 | 1,584 |
| Washington | 253,134 | 205,823 | 45,198 | 1,092 | 1,021 |
| West Virginia | 183,866 | 141,989 | 39,054 | 1,775 | 1,048 |
| Wisconsin | 222,905 | 180,743 | 39,386 | 1,791 | 984 |
| Wyoming | 92,749 | 79,561 | 11,259 | 1,335 | 595 |
| Outside United States: | | | | | |
| Canada ⁴ | 17,810 | 9,114 | 8,696 | ..... | ..... |
| Mexico | 2,413 | 892 | 1,522 | ..... | ..... |
| Other | 8,969 | 6,076 | 2,883 | 6 | 4 |
| Total ⁵ | \$12,480,360 | \$10,202,433 | \$2,144,589 | \$77,595 | \$55,742 |

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

² Includes -\$154,000 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. Benefits had to begin by December 31, 2013.

³ In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985, as amended by the Budget Control Act of 2011, amounts reflect a reduction of 7.2% under sequestration for days of unemployment and sickness after September 30, 2013, 7.3% for days after September 30, 2014, and 6.8% for days after September 30, 2015.

⁴ There were no payments in fiscal year 2016 for hospital insurance benefits for services in Canada.

⁵ Source: Bureau of Fiscal Operations.

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