

## **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 2019 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 2018 and 2019, a tier I tax rate of 7.65 percent for employers and employees applied to compensation up to \$128,400 and \$132,900 per year, respectively. The tier I rates include taxes that finance the hospital insurance portion of Medicare; that tax rate for both employers and employees was 1.45 percent for 2018 and 2019. 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 2018 and 2019, 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 \$95,400 in 2018 and \$98,700 in 2019.

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. The taxable earnings base for those programs was the first \$1,560 in 2018 and \$1,605 in 2019 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, 2010-2019, cash basis**

Fiscal year	Total <sup>1</sup>	Retirement <sup>2</sup>	Survivor <sup>2</sup>	Unemployment <sup>3</sup>	Sickness <sup>3</sup>
<b>BENEFICIARIES (in thousands)</b>					
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
2017.....	574	427	127	12	16
2018.....	563	423	123	9	16
2019.....	<sup>4</sup> 557	422	119	9	15
<b>BENEFIT PAYMENTS (in millions)</b>					
2010.....	\$10,966.7	\$8,588.6	\$2,187.1	<sup>5</sup> \$113.7	\$77.3
2011.....	11,072.7	8,778.5	2,165.3	<sup>5</sup> 52.1	76.9
2012.....	11,446.3	9,155.4	2,171.7	<sup>5</sup> 46.2	73.0
2013.....	11,748.1	9,456.5	2,175.5	<sup>5</sup> 51.5	64.6
2014.....	11,998.3	9,724.9	2,167.2	<sup>5</sup> 40.8	65.4
2015.....	12,273.2	10,012.2	2,156.9	36.7	67.4
2016.....	12,497.4	10,202.4	2,139.2	80.2	75.6
2017.....	12,593.3	10,341.4	2,121.9	53.8	76.3
2018.....	12,803.5	10,567.2	2,118.8	40.7	76.8
2019.....	13,077.9	10,836.8	2,125.0	42.3	73.8

<sup>1</sup> 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. The number of beneficiaries represents all individuals paid benefits in year. In the total number for each year, beneficiaries are counted only once, even though they may have received more than one type of benefit.

<sup>2</sup> Retirement benefits include vested dual benefit and supplemental annuity payments. Survivor benefits include vested dual benefit payments but exclude partition payments.

<sup>3</sup> 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, 7.2% for days after September 30, 2013, 7.3% for days after September 30, 2014, 6.8% for days after September 30, 2015, 6.9% for days after September 30, 2016, 6.6% for days after September 30, 2017, and 6.2% for days after September 30, 2018.

<sup>4</sup> In fiscal year 2019, 6,700 individuals received both retirement and survivor benefits, 600 employees received both unemployment and sickness benefits, and 1,700 employees received benefits under both the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

<sup>5</sup> 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.

NOTE.-- In Statistical Tables through 2018, information in this table, with respect to unemployment and sickness benefits paid, was reported on a net basis. Beginning with this year's report, these amounts are shown on a gross basis.

**Table A2.--Status of the Railroad Retirement Act accounts and trust funds, by fiscal year, 2010-2019 (In millions), cash basis**

Item	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>RAILROAD RETIREMENT ACCOUNT</b>										
<b>Receipts</b>										
Tax transfers <sup>1</sup> .....	\$2,599.0	\$2,712.7	\$2,659.8	\$3,140.2	\$3,392.2	\$3,760.8	\$3,586.7	\$3,562.9	\$3,822.9	\$3,730.4
Interest and profit on investments <sup>2</sup> .....	11.0	12.3	11.4	9.0	14.0	17.2	16.8	16.4	15.8	11.0
Transfers from the National RR Investment Trust <sup>3</sup> .....	1,989.0	1,744.0	2,026.0	1,581.0	1,429.0	1,191.0	1,410.0	1,821.0	1,809.0	1,794.0
Transfers from the SSEB Account <sup>3</sup> .....	81.0	255.0	19.0	171.0	93.0	129.0	.....	(296.0)	91.0	191.0
Loan repayments from RUI Account <sup>4</sup> .....	.....	48.4	.....	.....	.....	.....	.....	.....	.....	.....
Loan repayments from DBP Account <sup>4</sup> .....	.....	.....	.....	.....	4.5	.....	.....	.....	.....	.....
<b>Expenditures</b>										
Benefit payments <sup>5</sup> .....	\$4,474.4	\$4,600.3	\$4,775.0	\$4,906.2	\$5,044.0	\$5,106.8	\$5,229.0	\$5,321.4	\$5,446.1	\$5,548.2
Financial Interchange adjustment <sup>6</sup> .....	(13.1)	(88.5)	(141.9)	(166.6)	(164.0)	(162.3)	(146.5)	.....	.....	.....
Net transfers to administration.....	68.7	73.6	69.6	70.2	69.3	72.1	72.3	76.7	85.7	84.1
Loans to RUI Account.....	46.5	.....	.....	.....	.....	.....	.....	.....	.....	.....
Loans to DBP Account <sup>7</sup> .....	.....	.....	.....	.....	4.5	.....	.....	.....	.....	.....
<b>SOCIAL SECURITY EQUIVALENT BENEFIT ACCOUNT<sup>8</sup></b>										
<b>Receipts</b>										
Tax transfers <sup>1</sup> .....	\$2,514.9	\$2,675.3	\$2,878.5	\$2,954.1	\$3,163.1	\$3,389.3	\$3,097.5	\$3,113.8	\$3,267.3	\$3,129.8
Interest and profit on investments <sup>2</sup> .....	18.9	21.9	20.1	22.4	21.9	24.3	18.6	14.9	24.4	23.4
Transfers under financial interchange <sup>9</sup> .....	4,391.6	4,574.3	4,651.0	4,499.0	4,700.8	4,676.6	4,662.7	4,522.5	4,942.4	4,946.4
Advances against financial interchange <sup>10</sup> .....	3,819.0	3,820.4	3,738.6	3,943.0	3,886.1	3,849.9	3,926.1	4,095.4	4,109.1	4,306.4
<b>Expenditures</b>										
Benefit payments.....	\$6,243.7	\$6,291.1	\$6,506.7	\$6,686.9	\$6,815.2	\$7,035.4	\$7,090.4	\$7,124.5	\$7,226.7	\$7,403.8
Financial Interchange adjustment <sup>6</sup> .....	13.1	88.5	141.9	166.6	164.0	162.3	146.5	.....	.....	.....
Net transfers to administration.....	33.6	29.6	31.4	30.1	32.3	32.9	30.0	30.5	29.8	33.4
Transfers under financial interchange <sup>11</sup> .....	535.1	477.2	510.9	576.6	611.6	594.7	656.8	637.4	596.5	570.3
Repayment of advances against financial interchange <sup>4</sup> .....	3,837.6	3,946.6	3,946.3	3,863.1	4,041.9	3,982.7	3,940.1	4,054.5	4,194.3	4,202.4
Transfers to the National RR Investment Trust/RR Account <sup>3</sup> .....	81.0	255.0	19.0	171.0	93.0	129.0	.....	(296.0)	91.0	191.0

See footnotes at end of table.

**Table A2.--Status of the Railroad Retirement Act accounts and trust funds, by fiscal year, 2010-2019 (in millions), cash basis - Continued**

Item	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST <sup>11</sup></b>										
<b>Cash and investment balance at end of period <sup>12</sup></b> .....	\$23,770.4	\$22,119.0	\$23,586.2	\$24,963.7	\$26,039.9	\$24,483.9	\$25,007.7	\$26,389.6	\$26,468.7	\$25,332.4
<b>DUAL BENEFITS PAYMENTS ACCOUNT <sup>13</sup></b>										
<b>Loans from Railroad Retirement Account <sup>7</sup></b> .....	.....	.....	.....	.....	\$4.5	.....	.....	.....	.....	.....
<b>Benefit payments</b> .....	\$62.1	\$55.2	\$48.6	\$42.6	37.2	\$31.9	\$27.5	\$23.6	\$20.2	\$17.1
<b>Repayment of loans from Railroad Retirement Account <sup>4</sup></b> .....	.....	.....	.....	.....	4.5	.....	.....	.....	.....	.....

<sup>1</sup> 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 a one-time general revenue transfer under the Hiring Incentives to Restore Employment Act of 2010.

<sup>2</sup> Net of interest on U.S. Treasury adjustments for payroll tax refunds (see note 1).

<sup>3</sup> 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. In fiscal year 2017, the Railroad Retirement Account transferred funds to the SSEB Account to pay benefits. In fiscal years 2018 and 2019, the SSEB Account transferred funds not needed to pay current benefits and administrative expenses to the Railroad Retirement Account.

<sup>4</sup> Includes interest.

<sup>5</sup> Effective January 1, 2002, supplemental benefits are paid from the Railroad Retirement Account.

<sup>6</sup> Adjustments in benefit payments charged to the Social Security Equivalent Benefit Account as compared to actual financial interchange benefits, with interest. This adjustment was discontinued in fiscal year 2017.

<sup>7</sup> 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.

<sup>8</sup> Established October 1, 1984, to keep track of the financing and payment of social security level portions of railroad retirement benefits.

<sup>9</sup> Transfers to or from OASDHI Trust Funds under section 7(c)(2) of the 1974 Railroad Retirement Act.

<sup>10</sup> 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.

<sup>11</sup> Established February 1, 2002, for investment of railroad retirement assets.

<sup>12</sup> Source: National Railroad Retirement Investment Trust.

<sup>13</sup> Established October 1, 1981, to keep track of the financing and payment of vested dual benefits.

**NOTE.--This Table has been revised to only include information from the U.S. Department of the Treasurer's Monthly Treasury Statements and other resources within the U.S. Railroad Retirement Board's Bureau of the Actuary and Research.**

**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, 2010-2019, cash basis (In millions)**

Fiscal year	Taxes <sup>1</sup>	Benefit payments and administrative expenses <sup>2</sup>	Amount due as of end of year to or (from) the Railroad Retirement Accounts <sup>3</sup>	Transferred to or (from) the Railroad Retirement Accounts <sup>4</sup>
<b>OLD-AGE AND SURVIVORS INSURANCE</b>				
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	<sup>5</sup> 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.....	2,225.4	<sup>6</sup> 6,388.4	4,251.6	4,286.9
2017.....	2,121.3	6,717.3	4,697.4	4,315.8
2018.....	2,250.4	6,955.3	4,803.5	4,768.9
2019.....	.....	.....	.....	4,880.4
<b>Cumulative 1937-2019.....</b>	<b>\$72,909.2</b>	<b>\$212,850.8</b>	<b>.....</b>	<b>\$150,375.4</b>
<b>DISABILITY INSURANCE</b>				
2010.....	\$286.5	\$735.5	\$455.2	\$461.9
2011.....	296.1	745.8	501.6	464.7
2012.....	315.5	<sup>7</sup> 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.....	428.9	<sup>8</sup> 625.4	203.6	375.7
2017.....	441.6	601.4	170.9	206.7
2018.....	464.2	506.4	65.0	173.5
2019.....	.....	.....	.....	66.0
<b>Cumulative 1937-2019.....</b>	<b>\$10,396.5</b>	<b>\$17,578.7</b>	<b>.....</b>	<b>\$8,007.4</b>

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, 2010-2019, cash basis (In millions) - Continued**

Fiscal year	Taxes <sup>1</sup>	Benefit payments and administrative expenses <sup>2</sup>	Amount due as of end of year to or (from) the Railroad Retirement Accounts <sup>3</sup>	Transferred to or (from) the Railroad Retirement Accounts <sup>4</sup>
<b>HOSPITAL INSURANCE</b>				
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.....	608.9	2.5	(627.9)	(656.8)
2017.....	574.0	3.1	(587.6)	(637.4)
2018.....	611.4	1.8	(561.3)	(596.5)
2019.....	.....	.....	.....	(570.3)
<b>Cumulative 1937-2019.....</b>	\$17,842.8	\$109.4	.....	(\$19,111.9)

<sup>1</sup> 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.

<sup>2</sup> Cumulative for Old-Age and Survivors Insurance and Disability Insurance is net of pre-1957 military service adjustments. For Hospital Insurance, administrative expenses only.

<sup>3</sup> Includes interest at rate applicable to each trust fund.

<sup>4</sup> Represents transfer of amount due at end of preceding year with interest from due date to date of transfer.

<sup>5</sup> Includes -\$154.8 million adjustment for pre-1957 military service.

<sup>6</sup> Includes -\$228.9 million adjustment for pre-1957 military service.

<sup>7</sup> Includes +\$74.5 million adjustment for pre-1957 military service.

<sup>8</sup> Includes -\$0.7 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 had railroad employment been covered by the Social Security and Federal Insurance Contributions Acts. 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 A6.--Retirement, survivor, unemployment, and sickness benefit payments, by class of benefit and state of residence of beneficiary, fiscal year 2019 (In thousands), cash basis**

State	Total	Retirement benefits	Survivor <sup>1</sup> benefits	Unemployment <sup>2,3</sup> benefits	Sickness <sup>3</sup> benefits
Alabama .....	\$237,265	\$194,061	\$41,135	\$865	\$1,203
Alaska .....	4,007	3,026	703	264	14
Arizona.....	244,785	203,726	39,457	761	840
Arkansas .....	248,306	207,724	37,904	1,137	1,542
California.....	605,637	494,403	103,224	3,094	4,915
Colorado .....	223,256	192,910	29,215	450	681
Connecticut .....	72,208	60,841	10,654	153	561
Delaware .....	66,090	57,575	7,735	233	546
Washington DC.....	7,915	6,889	878	70	78
Florida .....	734,406	624,610	106,501	1,573	1,722
Georgia .....	437,080	366,527	65,665	2,090	2,798
Hawaii .....	3,333	2,798	514	10	11
Idaho .....	116,957	98,120	18,012	399	426
Illinois.....	785,843	646,903	129,664	3,196	6,081
Indiana .....	382,207	311,254	66,102	1,650	3,201
Iowa.....	228,089	190,050	36,640	472	927
Kansas .....	348,848	294,461	52,814	550	1,023
Kentucky.....	337,427	272,424	62,061	1,059	1,883
Louisiana.....	180,718	146,828	31,432	864	1,594
Maine .....	50,676	40,209	10,120	97	250
Maryland .....	210,021	176,067	31,553	856	1,545
Massachusetts.....	95,010	78,993	14,257	378	1,381
Michigan .....	309,870	250,422	57,063	838	1,548
Minnesota .....	330,539	274,615	53,987	823	1,115
Mississippi .....	135,134	108,811	25,292	423	608
Missouri.....	468,098	393,706	71,180	1,164	2,048
Montana .....	155,670	132,345	21,718	1,090	517
Nebraska .....	426,603	375,684	47,025	1,057	2,836
Nevada.....	79,067	66,555	12,141	192	180
New Hampshire.....	21,601	17,900	3,513	84	104

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 2019 (In thousands), cash basis - Continued**

State	Total	Retirement benefits	Survivor <sup>1</sup> benefits	Unemployment <sup>2, 3</sup> benefits	Sickness <sup>2, 3</sup> benefits
<b>New Jersey</b> .....	\$230,090	\$191,411	\$35,126	\$693	\$2,860
<b>New Mexico</b> .....	100,126	81,769	17,549	320	488
<b>New York</b> .....	524,879	438,731	81,250	1,523	3,375
<b>North Carolina</b> .....	234,431	191,836	40,924	634	1,036
<b>North Dakota</b> .....	83,035	68,659	13,781	197	397
<b>Ohio</b> .....	544,235	429,645	109,549	1,871	3,170
<b>Oklahoma</b> .....	118,703	96,178	21,766	301	457
<b>Oregon</b> .....	181,976	149,099	31,385	593	899
<b>Pennsylvania</b> .....	739,247	595,858	137,383	2,024	3,982
<b>Rhode Island</b> .....	15,494	13,093	2,224	41	135
<b>South Carolina</b> .....	172,390	144,126	26,731	656	877
<b>South Dakota</b> .....	45,994	39,841	5,888	63	202
<b>Tennessee</b> .....	300,781	249,576	48,766	608	1,831
<b>Texas</b> .....	905,054	758,075	139,487	3,001	4,491
<b>Utah</b> .....	126,750	105,690	20,240	320	499
<b>Vermont</b> .....	14,270	11,262	2,957	40	11
<b>Virginia</b> .....	389,609	320,524	65,707	1,066	2,313
<b>Washington</b> .....	262,071	214,094	45,691	880	1,406
<b>West Virginia</b> .....	187,759	148,197	37,563	786	1,213
<b>Wisconsin</b> .....	228,518	189,284	37,577	479	1,178
<b>Wyoming</b> .....	107,125	94,426	11,577	317	805
<b>Outside United States:</b>					
<b>Canada</b> .....	15,598	8,290	7,308	.....	.....
<b>Mexico</b> .....	2,178	789	1,389	.....	.....
<b>Other</b> .....	8,671	5,956	2,716	.....	.....
<b>Total</b> .....	\$13,085,650	\$10,836,848	\$2,132,691	\$42,305	\$73,806

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

<sup>2</sup> Prior to Fiscal Year 2019, unemployment and sickness benefit payments were based on net amounts. Beginning in Fiscal Year 2019, that data is no longer available. Benefit payments now reflect gross amounts.

<sup>3</sup> In accordance with the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, amounts reflect a reduction of 6.9% under sequestration for days of unemployment and sickness after September 30, 2016, 6.6% for days after September 30, 2017, and 6.2% for days after September 30, 2018.

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