

EBRI Databook on Employee Benefits Chapter 19: State and Local Government Pension Plans

UPDATED FEBRUARY 2011

Table 19.1a
State and Local Retirement Pension Plans^a and Participants

Summary of State Plan Trends, Selected Years 1981–2006^b

	1981	1985	1990	1993 ^c	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Number of Plans	3,075	2,589	2,387	2,213	2,284	2,285	2,276	2,203	2,211	2,212	2,208	2,670	2,657	2,659	2,656	2,654
	(number in thousands)															
Total Participants ^d	14,687	15,234	16,858	17,742	19,714	20,285	20,385	21,530	21,697	23,126	22,962	23,667	24,098	24,594	24,997	25,781
Active Participants ^d	10,330	10,364	11,345	11,768	12,525	13,018	12,817	13,051	13,472	13,917	13,977	14,124	14,249	14,181	14,116	14,529
Inactive Participants ^e	f	f	f	2,723	2,210	2,138	2,377	3,103	2,723	2,917	3,050	3,315	3,401	3,709	3,857	3,955
Beneficiaries ^g	f	f	f	4,470	4,979	5,129	5,191	5,376	5,502	6,292	5,974	6,201	6,448	6,704	6,946	7,301

Source: U.S. Department of Commerce, Bureau of the Census, *Finances of Employee-Retirement Systems of State and Local Governments*, selected years 1982–1991 (Washington, DC: U.S. Government Printing Office, 1984–1994); *Census of Governments, Government Finances, Employee Retirement Systems of State and Local Governments*, 1987 and 1992 (Washington, DC: U.S. Government Printing Office, 1989 and 1995); Data for years 1993–2006, <http://www.census.gov/govs/retire/>

^aExcludes state and local plans that are fully supported by employee contributions

^bData expressed in fiscal years, beginning on October 1 of prior calendar year and concluding on September 30 of calendar year indicated.

^cData for years 1993 forward represents from July 1 through June 30.

^dState and local plans are not adjusted for double counting of individuals participating in more than one plan.

^eDefined as separated vest participants not yet receiving benefits.

^fData not available.

^gDefined as individuals receiving periodic benefit payments.

UPDATED FEBRUARY 2011

Table 19.1b

State and Local Retirement Pension Plans^a and Participants

Summary of State Plan Trends, Selected Years 2007-

	2007	2008
Number of Plans	2,547	2,550
(number in thousands)		
Total Participants ^b	26,071	26,841
Active Participants ^b	14,422	14,701
Inactive Participants ^c	4,163	4,396
Beneficiaries ^d	7,477	7,744

Source: U.S. Department of Commerce, Bureau of the Census, Federal, State, and Local Governments. State and Local Government Employee Retirement Systems. <http://www.census.gov/govs/retire/>

^aExcludes state and local plans that are fully supported by employee contributions

^bState and local plans are not adjusted for double counting of individuals participating in more than one plan.

^cDefined as separated vest participants not yet receiving benefits.

^dDefined as individuals receiving periodic benefit payments.

UPDATED JULY 2006

Table 19.3a

State and Local Retirement^a Plan Financial Trends

Summary of State and Local Plan Trends, Selected Years 1979–2004

	1979	1985 ^b	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
(\$ billions)																
Assets	162	374	783	866	929	1,025	1,118	1,273	1,479	1,717	1,906	2,168	2,158	2,158	2,172	2,495
Contributions	67	52	46	39	52	54	60	63	66	64	65	65	65	66	75	92
Benefit Payments	11	22	39	44	54	59	59	65	69	76	82	91	101	110	122	133

Source: For data years 1997-2004 <http://www.census.gov/govs/retire/>; U.S. Department of Commerce, Bureau of the Census, *unpublished data 1996; 1997, and 1998* *Census of Governments, Government Finances, Employee Retirement Systems of State and Local Governments*, 1982, 1987, and 1992 (Washington, DC: U.S. Government Printing Office, 1983, 1989, and 1995).

^aExcludes state and local plans that are fully supported by employee contributions.

^bBeginning December 1984, benefits obligated for a month are paid at the beginning of the following month rather than at the end of the month of obligation. Hence, fiscal year 1985 benefits include only 11 months of payments.

Additional Research on State and Local Governments' Retirement Plans:

Government Accounting Office January 29, 2008 report, [State and Local Government Retiree Benefits: Current Funded Status of Pension and Health Benefits](#). Highlights of the GAO report can be found at the following, [Highlights of State and Local Government Retiree Benefits, January 29, 2008](#).