

**Benefits Paid as a Percent of State and Local Government Direct Expenditure -
State and Local Government Employee Retirement Systems, FY 05-06**

State	Benefits Paid by State and Local Governments (\$Thousands)	State and Local Government Direct Expenditure (\$Thousands)	Benefits as a Percent of Direct Expenditures	Rank
United States	\$152,071,781	2,500,582,631	6.1%	-
Alabama	\$1,890,169	35,242,399	5.4%	25
Alaska	\$904,170	10,783,504	8.4%	3
Arizona	\$2,033,036	42,746,473	4.8%	31
Arkansas	\$859,562	18,489,306	4.6%	34
California	\$23,604,193	361,377,800	6.5%	17
Colorado	\$2,593,540	37,073,747	7.0%	12
Connecticut	\$2,455,944	31,456,746	7.8%	5
Delaware	\$367,025	8,285,870	4.4%	37
Florida	\$5,359,160	140,532,178	3.8%	42
Georgia	\$3,159,143	63,013,040	5.0%	28
Hawaii	\$720,543	11,013,997	6.5%	16
Idaho	\$403,429	9,323,667	4.3%	39
Illinois	\$8,940,132	100,933,139	8.9%	1
Indiana	\$1,417,511	44,000,517	3.2%	47
Iowa	\$1,033,958	22,984,412	4.5%	35
Kansas	\$910,980	20,285,203	4.5%	36
Kentucky	\$2,237,452	29,497,432	7.6%	6
Louisiana	\$2,456,271	35,283,555	7.0%	13
Maine	\$503,028	10,690,877	4.7%	33
Maryland	\$2,529,360	44,246,117	5.7%	21
Massachusetts	\$3,547,678	61,637,287	5.8%	20
Michigan	\$5,159,202	76,930,087	6.7%	15
Minnesota	\$3,157,745	44,784,078	7.1%	11
Mississippi	\$1,253,386	22,097,249	5.7%	22
Missouri	\$2,514,127	39,483,926	6.4%	18
Montana	\$366,585	6,946,197	5.3%	26
Nebraska	\$373,610	15,281,875	2.4%	49
Nevada	\$832,960	18,811,732	4.4%	38
New Hampshire	\$324,040	9,021,674	3.6%	43
New Jersey	\$5,978,352	82,878,275	7.2%	10
New Mexico	\$968,455	16,397,051	5.9%	19
New York	\$17,922,437	240,366,906	7.5%	8
North Carolina	\$3,065,761	64,238,148	4.8%	30
North Dakota	\$159,773	4,923,280	3.2%	46
Ohio	\$8,589,691	97,421,021	8.8%	2
Oklahoma	\$1,343,395	23,900,710	5.6%	23
Oregon	\$2,452,379	30,530,291	8.0%	4
Pennsylvania	\$7,029,437	103,967,119	6.8%	14
Rhode Island	\$708,666	9,628,465	7.4%	9

South Carolina	\$1,722,934	34,206,318	5.0%	27
South Dakota	\$248,845	5,201,163	4.8%	29
Tennessee	\$1,539,715	44,306,823	3.5%	44
Texas	\$8,806,960	160,396,224	5.5%	24
Utah	\$633,615	18,518,923	3.4%	45
Vermont	\$134,569	5,382,972	2.5%	48
Virginia	\$2,651,566	55,804,597	4.8%	32
Washington	\$2,281,978	56,542,977	4.0%	40
West Virginia	\$233,794	12,367,437	1.9%	50
Wisconsin	\$3,417,962	45,289,819	7.5%	7
Wyoming	\$234,218	5,969,472	3.9%	41
District of Columbia	\$39,340	10,090,556	0.4%	-

Source: U.S. Census Bureau Governments Division; 2007 Census of Governments, Survey of Public Employee-Retirement Systems; and Tax Foundation calculations.

Tax Foundation
 Ph: (202) 464-6200
www.taxfoundation.org

