

**State Government Retiree Health Benefits:
Current Status and Potential Impact of New
Accounting Standards**

Appendix B:

State Retiree Health Insurance Program Financial Report Data

by
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Table B1. Covered Retirees, Scope/Nature of Retiree Health Benefits Program, and Percentage State Contributed in FY2001 for Other Postemployment Retiree Health Insurance Benefits as Reported by State Governments.

State or Alternate Reporting Entity	Number of Eligible Retirees Reported	Scope/Nature of State Retiree Health Benefits Program	Percentage State Contributed in FY2001
Alabama	9,018 for age 65+ enrollees; 4,463 for retirees under 65	All retired state employees covered by the State Health Insurance Plan (SEHIP)	100% of the premium for retirees over age 65 and eligible for Medicare; portion of the premium for a retiree who is under 65
Alaska	Number of state government employee retirees receiving health care benefits not reported in state CAFR. The number of Public Employees Retirement System (PERS) retirees and beneficiaries (state employees + other nonteacher public employees) reported in PERS CAFR as of 6/30/01 was 14,185.	Health care benefits provided to retirees without cost for all employees hired before 7/1/86 and all employees who are disabled or age 65+, regardless of their initial hire dates; employees first hired after 6/30/86 (or those with less than 10 years of credited service if hired after 7/1/96) may receive postemployment health care benefits prior to age 60 by paying the full monthly premium; and employees first hired after 6/30/86 (or those with 10 years or more of credited service if hired after 7/1/96) may receive postemployment health care benefits by paying half of the monthly premium if they are between the ages of 60 and 65	100% of the premium for retirees over age 65 and eligible for Medicare; portion of the premium for a retiree who is under 65
Arizona	State CAFR reported approximately 38,000 coverage agreements for retired and disabled members and their families; group health insurance made available through Arizona State Retirement System (ASRS), a consolidated retirement system covering state employees, teachers, and local public employees. (It is estimated from ASRS's data that state employee retirees make up less than 1/3 of the system's total retirees)	Not reported in state CAFR. However, ASRS reports that for ASRS members electing ASRS health insurance coverage (only eligible for coverage and subsidy if retiree health insurance not available from former employer and retiree elects ASRS coverage), state retirement system offers a subsidized plan. Health insurance subsidy is graded depending on the retiree's length of service	Not reported in state CAFR. Percentage subsidy reported by ASRS varies with employees' length of service, with highest amount paid for those retirees with 10 years or more of service—such retirees receive \$150/month for retiree-only pre-Medicare coverage and \$260/month for pre-Medicare family coverage (but rural, non-HMO accessible members receive \$300/month and \$600/month respectively) and \$100/month for retiree-only Medicare coverage and \$170/month for family Medicare coverage (but rural, non HMO accessible members receive \$170/month and \$350/month, respectively)

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Arkansas	Not reported in state CAFR (but state does subsidize retiree health care benefits for state employees)	Not reported in state CAFR (but state does subsidize retiree health care benefits for state employees)	Not reported in state CAFR (but state does subsidize retiree health care benefits for state employees)
California	110,132 annuitants are enrolled to receive health benefits and 89,134 annuitants are enrolled to receive dental benefits. In addition, 35,900 retirees of the University of California, a discretely presented component unit of state government, receive University of California contributions for retiree medical and dental benefits	Health care and dental benefits are provided by the primary government to annuitants of retirement systems to which the primary government contributes as an employer (CALPERS). To be eligible, first-tier plan annuitants must retire on or after age 50 with at least 5 years of service and second-tier annuitants must retire on or after age 55 with at least 10 years of service	In FY2001 the state CAFR reported that the primary government generally paid 100% of the health insurance cost for annuitants, plus 90% of the additional premium required for the enrollment of family members and 100% of the dental insurance premium for annuitants
Colorado	State retirees, together with the retirees of the other public employers such as schools and municipalities, participate in the Colorado Public Employees' Retirement Association (PERA), a statewide multi-public employer pension system that also provides a health care program, primarily to annuitants. At year-end 2001, the health care program had 35,235 enrollees of whom 10,798 were under age 65 and 24,437 were over age 65	Enrollment is voluntary for PERA benefit recipients and includes all contributors to the plan, whether members of the state and school division of the Colorado PERA, the municipal division, or the judicial division. The Health Care Trust Fund of PERA provides a health care premium subsidy to participating PERA benefit recipients and their eligible beneficiaries who choose to enroll in the program	The PERA Health Care Trust Fund provides a subsidy of up to \$230/month for pre-Medicare enrollees and \$115/month for Medicare enrollees. The maximum subsidy is based on the recipient having 20 years of service credit and the subsidy is reduced by 5% for each year of service credit under 20 years.

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Connecticut	32,101 retirees of the State Employees Retirement System	Health care benefits provided to all retirees; amount of state payment determined by plan chosen by retiree; state also pays 100% of premium cost for a portion of employees' life insurance if continued after retirement.	State may pay up to 100% of retiree health care insurance premium, including dependent's coverage, based on the plan chosen by the retiree and the date of retirement
Delaware	16,308 state retirees	State reimburses substantially all validated claims for medical and hospitalization costs incurred by pre-Medicare retirees and their dependents. The state also paid a fixed amount of \$237.37/month in 2001 for Medicare supplements for Medicare-eligible retirees.	State pays 100% for pre-Medicare retirees who retired prior to 7/91 and a portion that varies with length of on service for pre-Medicare retirees who retired after 7/91; those retirees who retired with 10 years or less of service credit are allowed to participate in the plan, but state pays no part of their premium costs. In FY2001, the state paid costs of up to \$237.37 for Medicare supplements for Medicare-eligible retirees (i.e., 100% of supplement premium costs in that year).
Florida	166,111 Health Insurance Subsidy (HIS) recipients are retirees of the Florida Retirement System, a cost-sharing, multiple-employer pension system administered by the state that covers state employees, teachers, and other participating local public employers	Retirees may participate in their former employers' group health insurance programs; in general, premiums are paid by retirees but retirees receive Health Insurance Subsidies of at least \$50 but not more than \$150 per month (\$5/month for each year of creditable service at retirement to maximum of 30 years). Retirees are eligible for HIS upon proof of health insurance, which can include Medicare	Percent varies with plan to which fixed dollar amount of subsidy is applied

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Georgia	60,935 retired employees received postretirement health care benefits through the State Health Benefits Plan	A retiree is eligible for post-retirement health care benefits if he/she was a full-time employee at the time of retirement of either the state of Georgia or a county social service agency and is receiving monthly benefits from either the Employees' Retirement System of Georgia or a county employees' retirement system	Employees and retirees subject to the State Health Benefits Plan contribute amounts determined by the State Personnel Board for various insurance plans (in 2001, the ratio of state-recognized expenditures net of retiree contributions to state-recognized expenditures including retiree contributions was approximately 72%). The various agencies of the state contribute to the health insurance fund based on amounts recommended by the State Personnel Board and set forth in the Appropriations Act
Hawaii	State CAFR reported 22,100 state retirees receiving benefits.	State CAFR reported that as of 2001, the state paid all or a portion of pre-Medicare and Medicare-eligible health insurance premiums for retirees, depending on the retirees' retirement dates and length of active service	For employees hired before 7/1/96, the state pays 100% of the monthly health care premium (Medicare or pre-Medicare) for retirees with 10 or more years of credited service, and 50% of the monthly health care premium for retirees with less than 10 years of credited service. For employees hired after 7/1/96, the state pays 100% of the monthly health care premium for retirees with 25 or more years of credited service, 75% for employees with at least 15 years of service but less than 25 years, 50% for employees with at least 10 years of service but less than 15 years, and 0% for employees with less than 10 years. Retirees covered by the medical portion of Medicare are also eligible to receive a reimbursement of the basic medical coverage premium

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Idaho	2,885 retired state employees receive retiree subsidies for health insurance	State employees who are eligible to retire under the Public Employee Retirement System of Idaho (and whose unreduced monthly pension benefit at the time of retirement would meet or exceed the monthly cost of single retiree health insurance may elect to have the state's retiree health insurance) coverage for themselves and eligible dependents. There is also a separate sick leave/insurance conversion program available to reduce retiree costs	Retirees pay the majority of the premium costs (unless they are participating in the sick leave/insurance reserve fund). For the subsidy program, the state contributes \$7 per active non-retired employee per month and active employees contribute an equal amount that goes to a reserve to offset the monthly costs of the retirees' benefits. A separate benefit is available to retirees based on unused accumulated sick leave at retirement and is financed by state employer contributions of 0.65% of payroll to cover future insurance premiums.
Illinois	79,300 state employee annuitants	State Employees Group Insurance Act requires that the state pay the cost of basic noncontributory health, dental, and life insurance benefits to annuitants who are former state employees; this includes annuitants of all of the state's retirement systems, except the non-state employee members of the Teacher's Retirement System (TRS) (although since 1996, the state has contributed to a separate subsidy program available for TRS annuitants)	State pays for 100% of the cost of basic health and dental insurance. (Retirees with less than 20 years of service receive 5% per year of service)
Indiana	Not reported in state CAFR.	Not reported in state CAFR.	Not reported in state CAFR (state contributes 0% for retiree health care coverage)
Iowa	Not reported in state CAFR	Not reported in state CAFR.	Not reported in state CAFR (state contributes 0% for retiree health care coverage)

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Kansas	9,400 retirees	Benefits provided in accordance with rules and regulations of the Kansas State Employees Health Care Commission (HCC)	The HCC is responsible for the determination of the allocation of premium costs between participants and the state each contract year. (In-plan year 1996 the HCC made the decision that retiree participants should pay 100% of the costs of coverage; however, in view of rate increases assessed to participants, the HCC continued to use plan excess reserves to provide subsidies in-plan year 2001 ranging from \$0 to \$115 per month, depending on the level of coverage selected).
Kentucky	7,744 pre-Medicare and 13,683 Medicare hospital and medical contracts were reported in Kentucky Retirement Systems 2001 CAFR	The Kentucky Retirement Systems Insurance Fund provides insurance for members receiving benefits from the Kentucky Employees Retirement System (state employees), the County Employees Retirement System (county employees), and the State Police Retirement System (state employees)	The Kentucky Retirement Systems Insurance Fund pays a prescribed contribution for whole or partial payment of required premiums to purchase retiree health insurance. The amount of contribution paid by the Fund is based on years of service, with 100% paid for retirees with 20 or more years of service; 75% paid for retirees with 15 through 19 years of service; 50% paid for retirees with 10 through 14 years of service; 25% paid for retirees with 4 through 9 years of service; and 0% paid for retirees with less than 4 years of service
Louisiana	26,840 retirees	State provides retiree health care benefits largely through the self-insured and self-funded State Employee Group Benefits Program (SEGBP). The SEGBP provides health care insurance or HMO coverage for both active and retired employees; it is financed by contributions from the state and participating employees. Upon retirement, substantially all employees become eligible for continuing health care benefits if they reach normal retirement age while working for the state	Not reported in state CAFR. (Estimated at approximated 75% in 2001)

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Maine	7,039 retired eligible state employees and 6,027 retired eligible teachers	The state funds postretirement health care benefits for most retired state employees and legislators and for a portion of the premiums of teachers. Retirees eligible for Medicare are covered under supplemental insurance policies; retirees must pay for Medicare Part B coverage to be eligible to participate in the state-funded plan; coverage for retirees who are not eligible for Medicare includes basic hospitalization, supplemental major medical and prescription drugs, and costs for treatment of mental health problems, alcoholism, and substance abuse	The state pays 100% of the health insurance premiums of state retirees who were first employed before 7/1/91 and, for retirees first employed after 7/1/91, a pro rata portion is paid, ranging from 0% for retirees with less than 5 years of service to 100% for retirees with 10 years or more of service. The state pays 30% of the health insurance premiums of retired teachers
Maryland	29,792 total participants reported	Health care benefits provided to employees who retired before 7/1/84, employees who retired on or after 7/1/84 with at least 5 years of service, and employees who receive disability retirement allowances or special death benefits	The state subsidizes approximately 50% to 90% of covered medical and hospitalization costs, depending on the type of insurance plan
Massachusetts	46,000 participants eligible to receive benefits	The Commonwealth is required to provide certain health care benefits for its retired employees; substantially all of its employees may become eligible for these benefits if they reach retirement age while working for the Commonwealth	Eligible retirees are required to contribute a specified percentage of the health care benefit costs, which is comparable to contributions required from active employees (state pays 90% of premiums for retirees before 7/2/94 and more than 80% for retirees thereafter)

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Michigan	40,369 total eligible state retiree participants	Health, dental, and vision benefits provided to retirees of the State Employees Retirement System (SERS), the Judges' Retirement System (JRS), the State Police Retirement System (SPRS), and the Legislative Retirement System (LRS)	The state CAFR reports that the state pays 95% of the pre-Medicare premiums for SERS, JRS, and SPRS retirees and 100% of the pre-Medicare premiums for LRS retirees. (For employees hired before 4/1/97, the state pays 95% of the pre-Medicare premiums and 100% of the premiums for retirees who are over the age of 65 and Medicare-eligible; for retirees hired after 4/1/97 the state pays 3% of the premiums for each year of credited service at retirement)
Minnesota	1,100 former employees	For certain employees, post-retirement benefits are available upon retirement at age 55 under the terms of their employment contracts, other employees are eligible for limited window early retirement incentive programs; the state pays the employer's share of health insurance benefits until employees reach age 65. (Other retirees pay full premium costs of retiree health care coverage)	Not reported in state CAFR. (Other than in the case of early retirement incentive plans, the state contributes 0% for retiree health care coverage)
Mississippi	Not reported in state CAFR. Estimated 14,000 retirees covered by Mississippi State and School Employee's Health Insurance Plan (MSSEHIP)	State law mandates that all state, public education, library, junior and community college, and retiring employees be offered health and life benefit coverage through the state's self-insured (MSSEHIP). In addition, the state's consolidated PERS offers a separate Medicare supplement plan	Retirees and beneficiaries have option of maintaining health coverage at their own expense; the state incurs no expense for retirement health benefits according to state CAFR (i.e., the state contributes 0% for retiree health coverage)
Missouri	2001 Annual Report of the Missouri Consolidated Health Care Plan (MCHCP) showed 13,111 retirees meeting eligibility requirements	Retirees who have state-sponsored medical insurance coverage for at least 2 years (or since first eligible) before they are eligible to retire may continue coverage into retirement.	Actual dollar amount of premiums paid varies by regional plan and length of employee service

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Montana	3,156 state retirees (does not include 1,413 retirees enrolled in Montana University System plan)	State provides optional postemployment health care benefits to retirees and surviving dependents of deceased employees who elect to continue coverage and pay administratively established premiums that vary with the medical and dental plan selected.	0% premium contribution, but state does reimburse all validated medical claims less the annual deductibles and coinsurance of the plan selected
Nebraska	Not reported in state CAFR.	Not reported in state CAFR.	Not reported in state CAFR (state contributes 0% for retiree health care coverage)
Nevada	5,181 retirees covered	Any retiree of the state who meets the eligibility requirements for retirement and at the time of retirement is covered, or has his/her dependents covered by any group insurance or medical and hospital service, has the option upon retirement of continuing that group insurance. His/her employer may pay all or any part of the cost of retiree health care coverage, but may not pay more than it does for its active employees	State and retiree contributions varied in 2001 by years of service and plan selected; for retirements prior to 1/1/94 state paid 100% of the "base" state contribution rate; for subsequent retirements, the state paid 25% of the base amount for a retiree with 5 years of service plus 7.5% for each additional year of service to a maximum of 137.5% of the base rate; the retiree paid the remainder
New Hampshire	7,465 state retirees and covered dependents	Substantially all of the state's employees may become eligible for retiree health care insurance if they reach normal retirement age while working for the state (age 60) and receive their pensions on a periodic basis rather than in a lump sum. The state recognizes the cost of providing these benefits by paying the entire annual insurance premiums, with a portion paid by the New Hampshire Retirement System's (NHRS) medical premium subsidy	State pays 100% of the premium; any payment of the subsidy may be "invisible" to the retiree as it is a transaction between the state and NHRS. (Effective 7/1/02, the NHRS postretirement medical plan subsidy is extended to state retirees who retire at age 60 with 20 or more years of service, or who retire at ages 55 through 59 with 30 or more years of service; this subsidy is a fixed dollar amount that is greater for pre-Medicare retirees than for Medicare-eligible retirees and the premium subsidy increases by 8% each July 1)

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New Jersey	51,482 retirees of the Public Employees Retirement System (PERS) and the Teachers' Pension and Annuity Fund (TPAF) retirees eligible for postretirement medical benefits; 4,236 state retirees who do not have their retiree health care benefits financed through PERS or TPAF; and 6,917 members of PERS and the Alternate Benefit Program who retired from a board of education or county college	PERS and TPAF are required by law (Chapter 384, P.L. 1987 and Chapter 6, P.L. 1990) to fund postretirement medical benefits for those state employees who retire after accumulating 25 years of credited service or on a disability retirement. State law (Chapter 136, P.L. 1977) also requires coverage for those state retirees with 25 years or more of service who are not covered by PERS and TPAF funding. In addition, the state is responsible under Chapter 126, P.L. 1992 for providing free health benefits to members of PERS and the Alternate Benefit Program who retire from a board of education or county college with 25 years of service	Generally 100% for employees with 25 or more years of service
New Mexico	N/A	Retiree health care insurance provided through New Mexico Retiree Health Care Authority (NMRHCA). Eligible retirees are those who retired prior to 7/1/90 or those whose employer contributed to NMRCHA for at least 5 years prior to their retirement	Subsidy for retirees with 20 or more years of service covers 50% to 78% of retiree-only premiums, depending on plan selected. Retirees receive prorated percentage of subsidy depending on their length of service (20 or more years of service qualifies retirees for full subsidy amount)
New York	113,888 retirees and dependents	Substantially all of the state's employees become eligible for retiree health insurance if they reach normal retirement age while working for the state	For employees retiring prior to 1/1/83, the state pays 100% of retiree-only coverage and 75% of the cost of dependent coverage; for employees retiring after 1/1/83, the state pays 90% of retiree-only coverage and 75% of dependent coverage

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North Carolina	44,459 members of the Teachers' and State Employees' Retirement System and the Disability Income Plan of North Carolina, 258 members of the Consolidated Judicial Retirement System, 129 members of the Legislative Retirement System, and 705 members of the University Employees' Optional Retirement Program.	The state health plan provides postemployment health insurance to former employees of the state, the University of North Carolina system, community colleges, certain proprietary component units, and local education agencies that are not part of the reporting entity. These former employees are eligible to participate in either the self-funded comprehensive medical plan or one of the HMO plans. The health insurance is the same as for active employees, except that coverage becomes secondary when the former employees become eligible for Medicare	State pays 100% of the premiums for pre-Medicare and Medicare retiree-only coverage, while the retiree pays for entire cost of spouse and dependent care coverage
North Dakota	3,306 retirees receive benefits.	A retiree who is receiving benefits from the PERS, the Highway Patrolmen's Retirement System, or the Defined Contribution Retirement Plan is eligible to receive a credit based upon the retiree's years of service toward his/her monthly health insurance premiums under the state plan. The retiree health insurance credit is also available for early retirement	Varies by length of retiree's service; benefits are equal to \$4.50 per month for each year of credited service, not to exceed the premium in effect for the selected coverage
Ohio	Number of state retirees receiving retiree health care benefit was not reported 2001 state CAFR. The number of PERS members (state and local government, excluding teachers) eligible for OPEB as of 12/31/00 was 122,343	All state age and service retirees with 10 or more years of service credit qualify for health care coverage under PERS. In addition, the State Highway Patrol Retirement System pays health insurance claims on behalf of all persons receiving monthly pensions or survivor benefits.	PERS plan pays 100% of the least expensive plan offered for pre-Medicare and Medicare retirees and most of the cost of spouse or dependent coverage

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Oklahoma	13,543 eligible participants of the Oklahoma Public Employees Retirement System (OPERS), 402 eligible participants of the Oklahoma Law Enforcement Retirement System (OLERS), 90 participants of the Uniform Retirement System for Judges and Justices (URSJJ), 24,708 eligible participants of the Teachers Retirement System (TRS) of Oklahoma, and 2,142 eligible participants in 17 Higher Education institutions.	OPERS, OLERS, and URSJJ pay an amount equal to the Medicare supplement premium or \$105 per month, whichever is less, for all retirees (pre-Medicare and Medicare-eligible) who elect coverage at the time of retirement through the Oklahoma State and Education Employees Group Insurance Board. TRS pays between \$100 and \$105 per month for each retiree, depending on the member's service. Seventeen institutions of higher education provide postemployment health, dental, and life insurance benefits as authorized by each institution's board of regents; the eligibility requirements differ by institution	Percentage varies by plan selected, inasmuch as state generally pays a fixed amount (\$105)
Oregon	32,716 Retirement Health Insurance Account (RHIA) participants and 739 Retirement Health Insurance Premium Account (RHIPA) participants	Oregon PERS members and their dependents are eligible for health coverage if they are receiving retirement allowances or benefits under PERS. To qualify for the RHIA premium subsidy, members must: (1) have 8 or more years of qualifying service in the PERS system at the time of retirement, (2) have coverage under both Medicare Part A and B, and (3) enroll in a PERS-sponsored health plan. State retirees, depending on length of service, who are not Medicare-eligible may receive a RHIPA premium subsidy equal to the average difference between the health insurance premiums paid by retired state employees and active state employees.	RHIA subsidy varies by plan selected, inasmuch as the state generally pays a fixed amount (\$65 per month). RHIPA subsidy also varies by plan selected inasmuch as the state pays the average difference between the health insurance premiums paid by retired state employees and active state employees

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Pennsylvania	State provides retiree health care benefits for retired employees who meet certain specified length of service and age requirements. State CAFR reported that approximately 84,000 individuals were covered by these benefits in fiscal 2001	State retirees are generally eligible for fully paid retiree health care if retired at age 60 with 15 years of service or if retired at any age with 25 years of service. Retiree health care program provided through Pennsylvania Employees Benefit Trust Fund	State pays 100% of the cost for retirees at age 60 with 15 years of service or retirees at any age with 25 years of service
Rhode Island	3,517 retirees receiving benefits	Benefits cover medical and hospitalization costs for pre-Medicare retirees and Medicare supplements for Medicare-eligible retirees (retired state employees who are members of Employees' Retirement System of Rhode Island)	State share varies with years of service and ranges from 50% for retirees with 10 to 15 years of service to 100% for retirees with 35 years of service
South Carolina	22,000 eligible retirees	Retirees are generally eligible for pre-Medicare and Medicare health benefits if they have established at least 5 years of retirement service credit. The state also provides postretirement dental benefits	Percentage varies by retiree health care plan, inasmuch as state generally pays a fixed amount; however, state contribution generally exceeds 85% of the cost of retiree-only premiums.
South Dakota	Not reported in state CAFR	Not reported in state CAFR	Not reported in state CAFR (state contributes 0% for retiree health care coverage)

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Tennessee	5,918 pre-Medicare retirees and 20,739 Medicare retirees	Retirees not eligible for Medicare may continue participation in state's Employee Group Insurance Fund (EGIF) plan covering active employees. Upon Medicare eligibility, the retirees are afforded the opportunity to participate in Medigap plans offered through a separate Medicare Supplement Insurance Fund	For pre-Medicare retiree members of EGIF plan, percentages vary because retiree premium amounts vary by health care plan selected and retiree length of service, while state contribution is fixed at same dollar amount as for active employees (estimated to cover 60% to 80% of retiree-only premiums). For Medicare supplement, percentages vary because state contribution varies by retirees' length of service and retirees' premiums vary by plan selected (\$40 per month maximum state contribution for retirees with 30 or more years of service)
Texas	57,953 Employee Retirement System (ERS) retirees, 10,990 University of Texas System retirees, 5,119 Texas A&M University retirees, and 138,040 Teacher Retirement System (TRS) retirees	The state contributes a monthly amount for health care and life insurance for state (not school district) employee retirees covered by ERS or TRS; retirees with at least 10 years of state service are eligible for health and life insurance benefits. The University of Texas System and the Texas A&M University System provide separate postemployment health care and life insurance coverage to their retirees, surviving spouses, and beneficiaries. TRS administers a program that provides benefits to school district retirees with at least 10 years of service	Generally, state pays 100% of retiree-only coverage for state employee retirees. TRS school district employee retiree-only coverage (TRS-Care) is fully covered at a basic level of coverage through contributions based on active payroll shared by the state and active school district employees. (FY2001 state contribution rate was 0.50% of school district payroll and the active school employee contribution rate was 0.25% of school district payroll)

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Utah	State CAFR reports 1,387 individuals in the program	If retired before age 65, the state continues to pay health insurance costs on same basis as for active employees until age 65 or for 5 years, whichever comes first; retirees may then use accumulated sick leave to pay for retiree-only health insurance coverage until age 65, spouse health insurance coverage until age 65, or after age 65, Medicare supplemental insurance for retirees or spouses.	State pays substantial portion of pre-Medicare premiums, but 0% of Medicare premiums.
Vermont	N/A	A retiree (disability, early, or normal) is entitled to receive medical coverage for himself/herself and their dependents over the lifetime of the retiree, with a portion of the cost paid by the retiree. If the retiree chooses the joint and survivor pension option and predeceases his/her spouse, the medical benefits also continue for the spouse along with the pension, however, the surviving spouse must pay 100% of the cost	State pays 80% of the premium for both pre-Medicare and Medicare retirees.
Virginia	25,813 state retirees receive health insurance credits	The Retiree Health Insurance Credit Plan provides health insurance credits against the monthly health insurance premiums for pre-Medicare and Medicare-eligible retired state employees, state police officers, and judges with at least 15 years of creditable pension service	Percentage varies by retiree. State contributes \$4 per month per year of service for a retiree with at least 15 years of service, up to a maximum of 30 years of service (or \$120 per month)

Table B1. Covered Retirees, Scope/Nature of Retiree Health Benefits Program, and Percentage State Contributed in FY2001 for Other Postemployment Retiree Health Insurance Benefits as Reported by State Governments.

State or Alternate Reporting Entity	Number of Eligible Retirees Reported	Scope/Nature of State Retiree Health Benefits Program	Percentage State Contributed in FY2001
Washington	Not reported in state CAFR. (Approximately 8,848 pre-Medicare and 24,300 Medicare estimated non-K-12 Public Employee Benefit Board (PEBB) plan members and 9,819 pre-Medicare and 21,406 Medicare K-12 retiree members)	Retirees “self-pay” their insurance premiums for plans provided by the PEBB, a part of the Washington Health Care Authority. However, eligible Medicare retirees (generally vested state retirement system members) receive fixed subsidies from the state towards the cost of premiums, while pre-Medicare employees receive “implicit subsidies” from pooling with active employees.	State pays 0% for pre-Medicare retirees. For Medicare retiree members of PEBB plan, percentages vary because retirees’ premium amount vary by health care plan selected, while state contribution is a fixed dollar amount
West Virginia	2,200 eligible retirees	State provides health care credits against the monthly health insurance premiums of certain retirees based on various factors (including unused sick leave at the time of retirement). Substantially all employees may become eligible for these benefits if they reach normal retirement age while working for the state	Not reported in state CAFR. (In addition to the sick leave conversion program, there is a varying amount of state subsidy depending on length of service and retirement date)
Wisconsin	8,754 annuitants receive health insurance coverage through sick leave conversion credits	At the time of eligibility for an immediate pension, the employee’s accumulated sick leave balance may be converted at his/her current rate of pay to credits for the payment of health insurance premiums for the employee or the employee’s surviving dependents. The program also provides partial matching of sick leave accumulation depending on years of service and employment category	Not reported in state CAFR (generally 0%, except for application of sick leave conversion program)
Wyoming	Not reported in state CAFR.	Not reported in state CAFR.	Not reported in state CAFR. (generally 0%).

Table B2. Pay-As-You-Go or Prefunded Financing and Reported Annual Cost to State in FY2001 for Other Postemployment Retiree Health Insurance Benefits as Reported by State Governments.

State or Alternative Reporting Entity	Pay-As-You-Go or Prefunded Financing	Reported Annual Cost to State
Alabama	Under the SEHIP statute, the fixed amount per month per retiree is funded on a pay-as-you-go basis through the employee premiums each agency pays for its active employees	Total FY2001 cost for age 65+ Medicare enrollees was \$11,904,310; total cost for pre-Medicare enrollees was \$5,891,380
Alaska	Health care benefits are pre-funded. Beginning 7/1/97, postemployment health benefits are provided through the Retiree Health Fund (RHF), an internal service fund of the state. The RHF is self-funded and provides major medical coverage to retirees. Retirees of 3 other state retirement plans also participate in RHF (Teachers Retirement System, Judicial Retirement System, and Elected Public Officers' Retirement System). The retirement plans retain the risk of loss of allowable claims. The schedule of funding progress for the state of Alaska (state employees only) for postemployment health benefits showed a funded ratio of 105.6% funded for the year that ended 6/30/99. The actuarial value of plan assets was \$1,242,503,000, compared to actuarial accrued liabilities of \$1,176,563,000 according to the state's 2001 CAFR. For all Alaska nonteacher public employees covered by the Alaska PERS who receive postemployment retiree health benefits (state employees plus the public employees of 149 other participating public employers such as municipalities), funding progress for postemployment health benefits reported by PERS in 2001 showed a funded ratio of 105.5% funded for the year that ended 6/30/99. The actuarial value of plan assets was \$2,209,146,000, compared to actuarial accrued liabilities of \$1,917,832,000 according to the PERS 2001 CAFR; for the actuarial valuation for the year 2000, PERS reported that although the funding ratio had declined, the plan still remained fully funded at 101.1%	Costs to Alaska for state-only retiree health benefits were not reported separately from pension benefits in state CAFR. Total retiree health benefit expenses for all PERS-covered retirees in 2001 were \$103,846,000, according to the PERS CAFR. Because the plan was fully funded, employer contributions to PERS for retiree health were only \$27,880,000 (105.3% of the actuarially required employer contribution for the year). Net assets held in trust by PERS for postemployment health benefits were \$2,292,193,000. The PERS actuarial valuation is performed using a projected unit credit method with the unfunded accrued benefit liability or funding surplus amortized over a rolling 25 years. The health cost trend assumed in the PERS plan valuation was as follows: FY00 – 8.5%; FY01 – 7.5%; FY02 – 6.5%; FY03 – 5.5%; FY04 through FY08 – 5%; FY09 through FY13 – 4.5%; and FY14 and later – 4%

Table B2. Pay-As-You-Go or Prefunded Financing and Reported Annual Cost to State in FY2001 for Other Postemployment Retiree Health Insurance Benefits as Reported by State Governments.

State or Alternative Reporting Entity	Pay-As-You-Go or Prefunded Financing	Reported Annual Cost to State
Arizona	Not reported in state CAFR. The Arizona State Retirement System actuarial valuation shows that the health benefits subsidy was prefunded along with pension benefits as part of the retirement program. Cost of retiree medical subsidy is part of normal cost calculation that determines required annual pension contribution rates shared equally by the employer and employee. Current pension contribution rates are 2.49% for the employer and 2.49% for the employee. The pension plan (including the graded retiree health insurance subsidy cost) reported a funded ratio of 120% as of 6/30/01, with the actuarial valuation performed using a projected unit credit method)	State CAFR reported that ASRS remitted approximately \$40.5 million to health insurance carriers for premium payments for retiree health care insurance during the year
Arkansas	Not reported in state CAFR (but state does subsidize retiree health care benefits for state employees)	Nor reported in state CAFR (but state does subsidize retiree health care benefits for state employees).
California	The primary government recognizes the cost of providing health and dental insurance to annuitants on a pay-as-you-go basis	Cost for providing health and dental insurance for non-university annuitants was \$409 million. In addition, the cost of providing these benefits to University of California annuitants was \$124 million

Table B2. Pay-As-You-Go or Prefunded Financing and Reported Annual Cost to State in FY2001 for Other Postemployment Retiree Health Insurance Benefits as Reported by State Governments.

State or Alternative Reporting Entity	Pay-As-You-Go or Prefunded Financing	Reported Annual Cost to State
Colorado	Health care benefits are prefunded. The Public Employees' Retirement Association (PERA) Health Care Trust Fund (HCTF) is financed by amounts contributed by participating employers during an employee's working life based on a percentage of pay. According to the PERA CAFR, in 2001 the HCTF was funded by affiliated employer contributions equal to 1.42% of covered salaries in the State and School Division, 1.96% in the Municipal Division, and 4.37% in the Judicial Division. Once a division's pension trust fund becomes fully funded, 30 % of the 10-year amortization of the overfunding is allocated to the HCTF. At year-end 2001, the state and school division funded ratio was 98.2%, the municipal division funded ratio was 104.3%, the judicial division funded ratio was 109.4%, while the HCTF was only 17.7% funded	The state CAFR reported state contributions of \$21.3 million to the HCTF for calendar year 2001. The PERA CAFR reported that total public employer contributions to the HCTF for calendar year 2001 were \$74,324,000
Connecticut	State finances the cost of postretirement health care and life insurance benefits on a pay-as-you go basis through an appropriation in the General Fund	\$174 million paid in postretirement benefits
Delaware	State finances the cost of postretirement health care and life insurance benefits on a pay-as-you go basis through the State's General Fund.	\$47,862,816 was recognized in the General Fund for postretirement health care
Florida	Health Insurance Subsidy (HIS) benefits prefunded by employer contributions as a percentage of payroll for all active Florida Retirement System employees; these are added to the amount submitted for pension contributions. For the fiscal year that ended 6/30/01, the contribution rate was 0.94% of payroll	HIS contributions for the fiscal year that ended 6/30/01 were \$196,699,884 and HIS payments over the same period were \$207,366,190, leaving a net balance in the HIS trust fund of \$76,929,351 as of 6/30/01
Georgia	The state Health Benefit Plan is a public entity risk pool funded by employee and employer contributions on a "pay-as-you-go" basis	For the fiscal year that ended 6/30/01, the state recognized expenditures of \$200,368,341, which was net of retiree contributions of \$77,240,601

Table B2. Pay-As-You-Go or Prefunded Financing and Reported Annual Cost to State in FY2001 for Other Postemployment Retiree Health Insurance Benefits as Reported by State Governments.

State or Alternative Reporting Entity	Pay-As-You-Go or Prefunded Financing	Reported Annual Cost to State
Hawaii	Contributions financed on a pay-as-you-go basis	During fiscal 2001, expenditures of \$106,770,000 were recognized for postretirement health care and life insurance; approximately \$22,363,000 of which was attributable to component units of the state
Idaho	The state retiree health care subsidy program benefits are pay-as-you-go. The retiree sick leave insurance conversion program is prefunded by employer contributions on an actuarially determined basis, using the entry age actuarial cost method; as of 7/1/01 there were total net assets available for future state retiree payments of \$47.3 million and an actuarially accrued liability of \$63.4 million. Postretirement health insurance premiums are paid from a retiree's sick leave account until the account leave balance is exhausted	The state retiree health care subsidy program benefits cost the state \$1,555,309 in contributions in fiscal 2001. The state contributed \$8,180,582 in fiscal 2001 to the retiree sick leave insurance conversion program fund
Illinois	The total cost of all members for retiree health and dental insurance benefits is recognized as an expenditure in state financial statements as claims are reported; the cost is financed on a pay-as-you-go basis	Cost of providing health and dental insurance benefits for fiscal 2001 was estimated to be \$259.2 million
Indiana	Not reported in state CAFR.	Not reported in state CAFR.
Iowa	Not reported in state CAFR.	Not reported in state CAFR.
Kansas	Benefits funded on a pay-as-you-go basis.	During FY2001, the state's portion of the allocated cost was \$1.3 million

Table B2. Pay-As-You-Go or Prefunded Financing and Reported Annual Cost to State in FY2001 for Other Postemployment Retiree Health Insurance Benefits as Reported by State Governments.

State or Alternative Reporting Entity	Pay-As-You-Go or Prefunded Financing	Reported Annual Cost to State
Kentucky	State retiree health care benefits provided through the Kentucky Retirement Systems Insurance Fund are prefunded as part of the state retirement contribution rates. The Kentucky Retirement System (KRS) maintains separate accounting records for each component retirement system; as of 6/30/01 KRS reported that the Kentucky Non-Hazardous Employees Insurance Fund was 25.4% funded, the Kentucky Hazardous Employees insurance fund was 55.7% funded; and the State Police Retirees Insurance Fund was 50.5% funded. The board of trustees has adopted a policy to increase the insurance contribution rate by the amount needed to achieve the target rate for full entry age normal funding within 20 years.	For the year that ended 6/30/01, KRS reported that the Kentucky Non-Hazardous Employees Insurance Fund contribution was \$66,874,871, the Kentucky Hazardous Employees Insurance Fund contribution was \$13,226,298; and the State Police Retirees Insurance Fund contribution was \$8,113,391
Louisiana	Other postemployment benefits administered through the State Employees Group Benefits Program are financed on a pay-as-you-go basis	The cost of the state providing insurance benefits (health and life) to retirees and their eligible dependents for the year that ended 6/30/01 was \$93,326,921
Maine	Retiree health care benefits are funded on a pay-as-you-go basis	In the 2001 fiscal year, the state paid \$27.4 million for retired state employees and \$4.3 million for retired teachers into the Retiree Health Insurance Fund. Premium charges paid were \$20.5 million and \$5 million respectively, so that overall fund equity increased by \$11.2 million to a balance of \$36.2 million as of 7/1/01. (The most recently available state-sponsored actuarial study was issued for FY2000 and it estimated the amount of liability for current and future retirees at \$725.3 million)
Maryland	Health care benefits are financed on pay-as-you-go basis	During FY2001, retiree health care benefits paid amounted to \$95,447,000
Massachusetts	Financed on a pay-as-you-go basis	Payments totaled approximately \$209,643,000 for the fiscal year that ended 6/30/01
Michigan	Benefits are funded on a pay-as-you-go basis	The total expense for state retirees for the fiscal year ending 9/30/01 was \$274.7 million
Minnesota	The cost of benefits is recognized when paid. The long-term liability is reported in the state's general long-term obligation account group	The cost of these benefits was \$6,496,529 during FY2001

Table B2. Pay-As-You-Go or Prefunded Financing and Reported Annual Cost to State in FY2001 for Other Postemployment Retiree Health Insurance Benefits as Reported by State Governments.

State or Alternative Reporting Entity	Pay-As-You-Go or Prefunded Financing	Reported Annual Cost to State
Mississippi	Not applicable. Financing is not reported in state CAFR because premiums fully paid by retirees for both the Mississippi State and School Employees Health Insurance Plan (MSSEHIP) and the PERS retiree health insurance plan	No financing is reported in state CAFR because premiums are fully paid by retirees for both the MSSEHIP and PERS retiree health insurance plan. (However, MSSEHIP may provide an implicit subsidy to retirees because of statutory limits on early retiree premium amounts relative to active premiums)
Missouri	Funded on a pay-as-you-go basis through state appropriations	Cost is estimated from 2001 Annual Report of the Missouri Consolidated Health Care Plan at \$30,837,072 for FY2001 based on the stated number of plan participants and state contribution per month per participant
Montana	The state funds claims on a pay-as-you-go basis	During the 2001 fiscal year, expenditures of \$15,191,516 were recognized for postemployment health care benefits; premium contributions from former employees amounted to \$10,730,566, leaving \$4,460,950 in claims paid in excess of premium revenue received by the state
Nebraska	Not reported in state CAFR.	Not reported in state CAFR.
Nevada	Financed on a pay-as-you-go basis. The state allocates funds for payment of insurance benefits as a percentage of payroll; the costs of the employer contribution are recognized in the year the costs are charged and any unused funds are carried forward to the next fiscal year	For the year that ended 6/30/01, retirees were covered at a cost of \$12,543,164, which represented 67% of total costs

Table B2. Pay-As-You-Go or Prefunded Financing and Reported Annual Cost to State in FY2001 for Other Postemployment Retiree Health Insurance Benefits as Reported by State Governments.

State or Alternative Reporting Entity	Pay-As-You-Go or Prefunded Financing	Reported Annual Cost to State
New Hampshire	<p>In part, the state finances annual retiree health insurance premiums on a pay-as-you-go basis; however, the health insurance premium subsidy provided by the New Hampshire Retirement System (NHRS) is prefunded through an employer contribution as a percent of covered active payroll. Funding for the NHRS subsidy is considered together with pension funding in determining the funding progress of NHRS. The system determines the annual required contribution using the open group aggregate funding method, which does not identify or separately amortize unfunded actuarial liabilities—therefore no schedule of funding progress is presented as part of NHRS’ financial statements. However, the trend data or assumptions used by this valuation method to determine employer contributions includes an 8% annual increase in medical premiums</p>	<p>The state paid approximately \$26.4 million of annual retiree health insurance premiums for the fiscal year that ended 6/30/01.</p>
New Jersey	<p>Funding of PERS and the Teachers’ Pension and Annuity Fund (TPAF) post-retirement medical premiums changed from a prefunding basis to a pay-as-you-go basis beginning in FY1994, with an additional contribution beginning in FY1996 to maintain a medical reserve of 1/2 of 1 percent of the active state payroll each year. Chapter 136 and Chapter 126 benefits are funded on a pay-as-you-go basis</p>	<p>The state contributed \$85.4 million to PERS and \$175.6 million to TPAF in FY2001 for postretirement medical benefits; actual total pension trust fund expenditures on such benefits totaled \$282,639,000, and net assets of the post-retirement medical fund at the end of the year were \$493,863,175. For FY2001, the state contributed \$28.5 million for Chapter 136 benefits and \$34.5 million for Chapter 126 benefits</p>
New Mexico	<p>Monies flow to the New Mexico Retiree Health Care Authority (NMRCHA) on a pay-as-you-go basis. Active employee payroll deductions of 0.65% of monthly salary, participating employers’ contributions of 1.3% of monthly payroll, monthly premium contributions of enrolled participants, and an amount provided annually from the Tax and Revenue Suspense Fund make up NMRHCA’s funding base</p>	<p>N/A</p>

Table B2. Pay-As-You-Go or Prefunded Financing and Reported Annual Cost to State in FY2001 for Other Postemployment Retiree Health Insurance Benefits as Reported by State Governments.

State or Alternative Reporting Entity	Pay-As-You-Go or Prefunded Financing	Reported Annual Cost to State
New York	The state finances annual retiree health insurance premiums on a pay-as-you-go basis; the state recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure in the General Fund in the year paid	FY2001 costs recorded by the state were \$486 million
North Carolina	Financed on a pay-as-you-go basis; employer costs are funded by employer contributions as a percent of active payroll established in the biennial appropriation bill by the General Assembly to the General Fund's Reserve for Retirees' Health Premium Account	For the fiscal year that ended 6/30/01, \$33,385,104 was contributed on behalf of the former employees of primary government, \$23,229,917 was contributed on behalf of former employees of the University of North Carolina system, \$6,158,426 was contributed on behalf of former employees of community colleges, and \$222,407 was contributed on behalf of former employees of certain participating proprietary component units
North Dakota	The state Retiree Health Benefits Fund is prefunded on an actuarially determined basis through a 1% of covered compensation employer contribution (3% for judges). The actuarial cost method is the projected unit actuarial credit cost method with an inflation assumption of 4.5% per annum. The plan's actuarial accrued liability as of 6/30/01 was \$65,467,465, while net assets available for benefits were \$24,776,548, leaving an "unfunded" accrued liability of \$40,690,917 and a "benefit security ratio" of 37.8%	Employer contributions totaling \$4,191,541 were made for the year that ended 6/30/01, while the cost of benefits incurred for the fund was \$3,598,019
Ohio	Health care benefits are prefunded through employer contributions (4.3% of covered payroll for PERS and 4.75% for State Highway Patrol Retirement System [SHPRS])	The states' actual contribution was \$108,945,000 for the PERS retiree health care plan for regular employees of primary government (state employees) for the year that ended 12/31/00 and approximately \$3 million for the SHPRS retiree health care benefits

Table B2. Pay-As-You-Go or Prefunded Financing and Reported Annual Cost to State in FY2001 for Other Postemployment Retiree Health Insurance Benefits as Reported by State Governments.

State or Alternative Reporting Entity	Pay-As-You-Go or Prefunded Financing	Reported Annual Cost to State
Oklahoma	The Oklahoma Law Enforcement Retirement system (OLERS), Oklahoma Public Employees Retirement System (OPERS), Uniform Retirement System for Judges and Justices (URSJJ) and Teachers Retirement System (TRS) fund postemployment health care benefits on a pay-as-you-go basis as part of the overall retirement benefit. (The retirement systems are required by statute to remit this payment for eligible members to the Oklahoma State and Education Employees Group Insurance Board (OSEEIB), but no portion of the contribution amounts of either active employees or state or local agencies is specifically identified by statute as relating to such payment; however, this liability is considered by plan actuaries in determining pension plan funding.) The 17 institutions of higher education fund their postemployment benefits on a pay-as-you-go basis	The state reported 2001 fiscal year postemployment benefit expenditures of \$16,828,000 for OPERS, \$524,000 for OLERS, \$112,000 for URSJJ, \$29,160,000 for TRS, and \$3,639,000 for 17 institutions of higher education
Oregon	Retirement Health Insurance Account (RHIA) costs are prefunded through employer contributions to PERS made on an actuarially determined basis. For 2001, all PERS employers contributed 0.70% of covered payroll to fund RHIA benefits; this contribution covered the normal cost payment and an amount to amortize the unfunded accrued liability. Using an entry age normal valuation, RHIA was 11.4% funded as of 12/31/00. Retirement Health Insurance Premium Account (RHIPA) costs are prefunded through state agency contributions to PERS made on an actuarially determined basis. Using an entry age normal valuation, RHIPA was 12.6% funded as of 12/31/00. (Pension benefits for PERS were 97.6% funded as of the same date)	The employers' aggregate actual contribution for RHIA for the year that ended 6/30/01 totaled \$42,294,496. State agencies actual contributions for RHIPA for the year that ended 6/30/01 totaled \$1,178,373
Pennsylvania	The state funds on a pay-as-you-go basis, recognizing the cost of providing these benefits when paid	The cost to the state totaled \$253 million for the fiscal year that ended 6/30/01

Table B2. Pay-As-You-Go or Prefunded Financing and Reported Annual Cost to State in FY2001 for Other Postemployment Retiree Health Insurance Benefits as Reported by State Governments.

State or Alternative Reporting Entity	Pay-As-You-Go or Prefunded Financing	Reported Annual Cost to State
Rhode Island	Benefits are financed on a pay-as-you-go basis. (During fiscal 2001, the state contributed 0.98% of covered payroll for retiree health care benefits; the contribution rates were not actuarially determined.)	Postretirement health care expenses for the fiscal year that ended 6/30/01 were \$5,189,298, net of retiree contributions
South Carolina	Retiree health insurance plans and the dental plan are financed on a pay-as-you-go basis	During the fiscal year that ended 6/30/01, the state recognized expenses of \$94,507,000 to provide retiree health and dental benefits
South Dakota	Not reported in state CAFR	Not reported in state CAFR
Tennessee	The Employee Group Insurance Fund (EGIF) plan premiums fund benefits on a pay-as-you-go basis and no specified reserves have been established to fund retiree health care benefits. The state's contributions to the Medicare Supplement Insurance Fund (MSIF) are financed on a pay-as-you-go basis	State total contribution costs for retiree members of EGIF and MSIF are not reported in the state CAFR
Texas	The cost of state retiree health and life insurance benefits and Teacher Retirement System-Care (TRS) are financed on a pay-as-you-go basis.	In FY2001, retiree health care and life insurance benefit costs were \$171,653,000 for benefits provided to Employee Retirement System retirees, \$12,544,000 for benefits provided to University of Texas System retirees, \$20,204,000 for benefits provided to Texas A&M University retirees, and \$166,367,000 for benefits provided to TRS public school district retirees
Utah	Of the liability for postemployment benefits and compensated absences, \$260,268,000 is funded from designated accrued taxes and \$41,234,000 is unfunded and reported in the General Long-Term Obligation Account Group	For the year that ended 6/30/01, the governmental fund postemployment benefits portion of the cumulative liability was \$205,091,000 and \$14,074,000 million in postemployment benefits were recognized
Vermont	N/A	N/A
Virginia	The Retiree Health Insurance Credit Plan benefit is prefunded as part of the actuarial valuation that determines pension plan contribution rates	The state recognized Retiree Health Insurance Credit expenses of \$48 million during the fiscal year that ended 6/30/01
Washington	Medicare retiree subsidy amounts are funded on a pay-as-you-go basis by the legislature each year	Not reported in state CAFR

Table B2. Pay-As-You-Go or Prefunded Financing and Reported Annual Cost to State in FY2001 for Other Postemployment Retiree Health Insurance Benefits as Reported by State Governments.

State or Alternative Reporting Entity	Pay-As-You-Go or Prefunded Financing	Reported Annual Cost to State
West Virginia	The cost of retiree health care benefits is recognized as an expenditure/expense as related premiums are paid	Expenditures for the sick leave conversion program for the fiscal year that ended 6/30/01 were approximately \$4 million. An actuarial study of the sick leave conversion program as of the same date resulted in a projection of the sick leave liability for the primary government of \$179 million which was recorded in the General Long-Term Debt Account
Wisconsin	The accumulated sick leave conversion program is prefunded based on an actuarially determined percentage of payroll, using the entry age actuarial cost method. The accrued liability for these benefits as of 12/31/01 was \$1,039,600,000 while net assets for the program were \$612.8 million	The state's actual CY2001 contribution for the sick leave conversion program was \$74 million
Wyoming	Not reported in state CAFR	Not reported in state CAFR