2022-2024 Individual Pensions Unit File

The individual pensions unit file is a file containing data reported or compiled for systems in the Annual Survey of Public Pensions: Finance Survey of Public Pensions: State- and Locally-Administered Defined Benefit Data. The data file is presented in both .csv and .dsv (pipe delimited) formats.

The record layout of the pipe delimited file is as follows:

Year|Name|ID|State|Government Type|Item Code|Value|EIC|ISC|Weight

Government Type

Government Type	
0	State
1	County
2	Municipal
3	Township
4	Special District
5	School District or Educational Service Agency

Item Code

Item Code	Description	Value Format
RZ01	Total Cash and Investments	Whole Dollars
RZ10	Total Cash and Short-Term Investments	Whole Dollars
RZ90	Total Long-Term Investments	Whole Dollars
RX01	Total Earnings on Investments	Whole Dollars
RX10	Interest and Dividends	Whole Dollars
RX11	Interest	Whole Dollars
RX12	Dividends	Whole Dollars
	Other Earnings	Whole

RX20		Dollars
RX30	Gains/Losses on Investments	Whole Dollars
RX90	Administrative and Investment Expenses	Whole Dollars
RX91	Investment Expenses	Whole Dollars
RX92	Administrative Expenses	Whole Dollars
RX40	Total Benefits Paid	Whole Dollars
RX50	Total Employee Contributions	Whole Dollars
RX51	Local Employees	Whole Dollars
RX52	State Employees	Whole Dollars
RX60	Total Government Contributions (Local Systems)	Whole Dollars
RX61	From Own Local Government	Whole Dollars
RX62	From Other Local Governments	Whole Dollars
RX70	Total Government Contributions (State Systems)	Whole Dollars
RX71	From Local Government	Whole Dollars
RX72	For State Employees	Whole Dollars
RX73	For Local Employees	Whole Dollars
RX80	Withdrawals	Whole Dollars
RJ01	Total Membership	Person
RJ10	Total Active Members	Person
RJ11	State	Person
RJ12	Local	Person
RJ20	Total Beneficiaries	Person
RJ30	Total Inactive Members	Person
RJ31	Vested Inactive Members	Person
RJ32	Non-Vested Inactive Members	Person
RP01	Fiduciary Net Position	Whole

		Dollars
RP02	Actuarially Determined Contributions	Whole Dollars
RP03	Actual Contributions	Whole Dollars
RP04	Covered Payroll	Whole Dollars
RP05	Discount Rate	Percentage
RP06	NPL Decrease	Whole Dollars
RP07	NPL Increase	Whole Dollars
RP08	Annual Money-Weighted Rate of Return (Loss)	Percentage
RP09	Total Service Cost	Whole Dollars
RP10	Changes of Benefit Terms	Whole Dollars
RP11	Differences Between Expected and Actual Experience, Other Adjustments	Whole Dollars
RP12	Changes of Assumptions	Whole Dollars
RP13	Benefit Payments, Including Refunds of Member Contributions	Whole Dollars
RP14	Interest	Whole Dollars
RP15	Total Pension Liability - Ending	Whole Dollars
RP16	Net Pension Liability	Whole Dollars
RP17	Ratio of Fiduciary Net Position to Total Pension Liability	Whole Dollars
RP18	Discount Rate Decrease	Percentage
RP19	Discount Rate Increase	Percentage
RP20	Total Pension Liability Beginning	Whole Dollars
RP21	Other Change in Liability	Whole Dollars

Edit/Imputation Code Flag

EIC	**Explanation**
C	Impute: Other impute, using set formula
F	Machine edit, all other data
G	Impute: Growth rate
I	Alternative Source (analyst directed)

K	Keying error correction
M	Impute: Cell median
R	Respondent reported or directed
S	Summation
V	Verified edit failure
W	Impute: Other impute, all other imputes
Y	Unit of measure correction
Z	Coding or classification correction

Item Source Code Flag

ISC	Explanation
A	Summation
C	Central collection - other
F	Paper form
I	Imputed
K	Other survey: all other surveys
L	Federal Audit Clearinghouse
P	Budget documentation – projection
T	Email/verbal correspondence
V	Audited Financial statements
W	Web submitted
X	Fax
Y	Web research
Z	All other sources

Weights

A Census of Governments is conducted in years ending in a '2' or '7.' During census years, all pension units are included and all units have a weight of 1 for those years. For other years, a sample is drawn to represent a national total. In a sample year, state level units, the largest of local units and units in states with few local units will also have a weight of 1. All other units can have weights greater than 1.

Instructions for creating state or national totals:

In multiplying the values by weights and summing, a user can recreate the published national estimates. Published table lines are often aggregates of multiple item codes. See below for the combinations:

Mapping of Line Items to Item Codes

Line Item Name	Mapping
Total Contributions	line1 = sum(RX51,RX52,RX60,RX70);
Employee contributions	line2 = sum(RX51, RX52);
Government contributions	line3 = sum(RX60, RX70);
Earnings on investments	line4 = sum(RX01);
Interest and Dividends	line5 = sum(RX10);

Interest	line6	=	sum(RX11);
Dividends	line7	=	sum(RX12);
Other Earnings	line8	=	sum(RX20);
Gains/Losses on Investments	line9	=	sum(RX30);
Investment Gains	line9	=	Sum(RX30) for RX30 > 0
Investment Losses	line9	=	Sum(RX30) for RX30 < 0
Total Benefits Paid	line10	=	sum(RX40);
Administrative Costs	line11	=	sum(RX90);
Withdrawals	line12	=	sum(RX80);
Total cash and investments	line13	=	sum(RZ01);
Total cash and short-term investments	line14	=	sum(RZ10);
Total Long Term Investments	line15	=	sum(RZ90);
Number of systems	line16	=	(Not generated from unit file)
Total Membership	line17	=	sum(RJ01);
Active membership	line18	=	sum(RJ10);
Inactive Members	line19	=	sum(RJ30);
Total beneficiaries receiving periodic benefit payments	line20	=	sum(RJ20);

Questions about these files or the data within them can be directed to the Pension Statistics Branch

Email: EWD.pensions@census.gov