Appendix

for *Hidden Debt, Hidden Deficits: 2017 Edition*

*How Pension Promises Are Consuming State and Local Budgets*

by Joshua D. Rauh

List of All Pension Systems

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- Employees’ Retirement System (S)
- Teachers’ Retirement System (S)
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Virginia
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- Teachers' Retirement System (S)
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**Wisconsin**
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**Wyoming**
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