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Are Counties Major Players in Public Pension Plans?

The brief's key findings are:

- County governments play only a limited role in most states, but in a handful of states they are major public service providers.
- In these states, led by California, Maryland, and Virginia, counties employ lots of workers and provide pensions.
- County pension costs, which include contributions to plans they administer and to state-run plans they participate in, equal 4.8 percent of their revenues.
- The plans sponsored by counties are about 75 percent funded, slightly on the high end compared to other governmental entities.
- Overall, counties hold 12 percent of unfunded public pension liabilities, indicating that - with a few exceptions - they play a modest role in the pension world.

[Download the full brief.](#)

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