



Texas Comptroller

PUBLIC PENSIONS

DOCUMENTATION CHECKLIST

*This optional checklist can help you prepare the elements required for the **Public Pensions Transparency Star**. See the [guidelines](#) for further details.*



Webpage or Section of Website

- General narrative overview of the transparency area.
- Three (3) clicks or less from the homepage.

Public Pensions Summary

- Funded ratio.
- Amortization period.
- One-, three- and 10-year rates (if available) of return, with basic explanation (or link to basic explanation) of methodology employed.
- Assumed rate of return.
- Unfunded Actuarial Accrued Liability (UAAL) as percent of covered payroll.
- Actuarially Determined Contribution (ADC) Rate (if plan has UAAL), with comparison to current Total Contribution Rates.

Visualizations

- Time trend going back five years showing actuarial value of assets versus actuarial accrued liability.
- Time trend going back five years comparing the ADC to the actual total contribution rate.

Documents

- Five most recent actuarial valuations.
- Five most recent audits or annual reports, including:
 - Statements of fiduciary net position.
 - Statements of changes in fiduciary net position.

Downloadable Data

- Actuarial value of assets versus actuarial accrued liability over time going back at least five fiscal years.
- Dataset(s) containing the following for the last five fiscal years:
 - Total additions for the most recent valuation period by source, such as investment income, other income, employer, employee and other contributions.
 - Total deductions for the most recent valuation period by use such as benefit payments, withdrawals, administrative expenses and investment related expenses.

Other Information

- Link to the [Texas Comptroller of Public Accounts public pension search tool](#).