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Section Research Update: Other Postemployment Benefits

By Steven D. Bryson

The Social Insurance and Public Finance Section (SI&PF) is currently undertaking a research project regarding the financial health of public sector retiree health systems, also known as “Other Postemployment Benefits,” or “OPEB.” The intended goal of the research is to determine the extent to which OPEB plans in the U.S. are being funded, assess how the funded status of these plans is affected by legal and accounting

requirements, identify the forces that drive unfunded liabilities, and identify the stakeholders who are thereby affected.

As this is being written, the Society of Actuaries research staff and the Project Oversight Group are evaluating competing proposals from potential researchers. By the time these words have been published, we expect that the research will be in full swing. ■



Steven D. Bryson, FSA, MAAA, FCA, EA, is a principal and consulting actuary for Lewis & Ellis, Inc. in Allen, Texas. He is currently the vice-chair for the SI&PF Section. He may be contacted at sbryson@lewisellis.com.



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