



SOCIETY OF ACTUARIES

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# Pension Section News

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## Web Discussions

The following section represents the wide range of information available on the SOA website ([www.soa.org](http://www.soa.org)) available 24 hours a day, 7 days a week. It was located online in the Discussion Forum Section. The messages printed in this newsletter are from actuaries sharing tips and information. The source is noted if an individual identified himself/herself online.

### FAS 87/106 Discount Rate at 12/31/98

What discount rates are people using for FAS 87 and FAS 106 year-

end disclosures? What basis are you rates? Has your client's accounting firm

**David Zolt**

Bonds 10+ yr High Quality 12/31 rate

indexes. See 1/4/99, page A35. Note: Lucent

their discount rate as of 9/30/98. As of

1998 Annual Report, page 60. Note: 10/1/98, page C19,

yr. High Quality 9/30/98 rate was also

**Dan Arnold**

since April 1997, the *Journal* worst" for the Merrill Lynch bond

approximately 30 bp higher than the

## \*ANNOUNCEMENT\*

### "RETIREMENT 2000"

### CALL FOR PAPERS

The Society of Actuaries, in cooperation with other actuarial, employee benefits, government and research organizations, is sponsoring a call for papers to encourage and expose new ideas and fresh insights on issues impacting public policy for retirement and retirement benefits for the next millennium. Population aging is an issue in many countries, both developed and developing. In the meantime, there is a looming potential for policy changes, tax reforms and changes in social security programs. What will retirement mean in the coming years and what will retirement benefits look like? How can public policy adjust to prepare for the changes ahead? What is the interaction of tax policy with retiree benefits and savings? Are some demographic groups being overlooked? What other groups may be overlooked in the future? (e.g., women, minorities, employees of small businesses) How should the design of retiree health and long term care benefits be integrated with retirement income benefits?

The deadline for submitting abstracts is March 1, 1999. We anticipate that the papers will be presented and discussed at a conference in February 2000. If you would like to receive a copy of the complete call for papers, you can download it from the Society of Actuaries' web site at [www.soa.org/research/call.html](http://www.soa.org/research/call.html) or contact:

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