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GASB Issues Pension Guidance Addressing Issues Raised by Stakeholders During Implementation.

The GASB recently issued guidance addressing practice issues raised by stakeholders during implementation of the Board's pension accounting and financial reporting standards for state and local governments.

GASB Statement No. 82, *Pension Issues*, addresses:

- Presentation of payroll-related measures in required supplementary information
- Selection of assumptions and the treatment of deviations from guidance in Actuarial Standards of Practice for financial reporting purposes, and
- Classification of payments made by employers to satisfy plan member contribution requirements.

The Statement is designed to improve consistency in the application of the pension standards by clarifying or amending related areas of existing guidance.

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