

Bond Case Briefs

Municipal Finance Law Since 1971

Pensions and Other Postemployment Benefits: Accounting and Financial Reporting - GFOA Webinar

July 14, 15, 16 & 17, 2026 | 1 - 3 p.m. ET

Details

The seminar is designed to equip participants with a solid working knowledge of accounting and financial reporting for pensions, other postemployment benefits (OPEB), and termination benefits. It also offers practical guidance on how to prepare an annual comprehensive financial report for a public employee retirement system (PERS).

Learning Objectives

Those who successfully complete the seminar should be able to:

- Distinguish pension benefits from OPEB
- Distinguish postemployment benefits from termination benefits
- Identify each of the different types of pension and OPEB arrangements
- Understand the appropriate accounting and financial reporting for employers in each type of arrangement
- Describe the basic elements of an actuarial valuation
- Identify the five major sections of a PERS annual comprehensive financial report and the contents of each
- Determine the appropriate measure of cost for termination benefits.

[Click here](#) to learn more and to register.