

# **Bond Case Briefs**

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## **GASB Issues Implementation Guide on Other Postemployment Benefits.**

**Norwalk, CT, December 19, 2017** — The Governmental Accounting Standards Board (GASB) has issued a new Implementation Guide that contains questions and answers about the GASB's new standards on accounting and financial reporting for postemployment benefits other than pensions. Those benefits (primarily retiree healthcare) are referred to as other postemployment benefits (OPEB).

[Implementation Guide No. 2017-3](#), *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*, provides answers to questions intended to clarify, explain, or elaborate on the requirements of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

The document also addresses a limited number of issues related to Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*.

The guide is available for download at no charge on the GASB website, [www.gasb.org](http://www.gasb.org). Printed copies will be available through the GASB Store in the coming weeks.

The questions and answers contained in GASB Implementation Guides constitute Category B authoritative guidance under generally accepted accounting principles (GAAP). The guidance is applicable to all state and local governments that follow GAAP when preparing their financial statements.