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S&P Credit FAQ: Quick Start Guide To S&P Global Ratings' Approach To U.S. State And Local Government Pensions

S&P Global Ratings' approach to pensions and other postemployment benefits (OPEBs) focuses on affordability–both current and on a cost trajectory. We analyze funding discipline through assumptions and contribution methods to determine if pension/OPEB costs will lead to budgetary stress. We consider pension/OPEB expenses fixed costs, akin to debt and tailor our analysis to the specific risk factor

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