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S&P Pension Spotlight: Ohio

Key Takeaways

- Ohio's statewide pension plans are moderately funded and are generally affordable for most governments in the state.
- The plans' statutory contribution framework may mitigate any immediate pension cost pressures associated with market volatility, though the dollar amount of contributions will likely have to increase just to maintain current funding levels.
- The plans' funding framework will result in little progress in improving the net pension liability as none of the plans' contributions meet our minimum funding calculation.
- Other postemployment benefit (OPEB) costs and liabilities are manageable across most plans given recent changes from "self-insured coverage" to "stipends" that have controlled costs across the non-education plans.

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