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Municipal Finance Law Since 1971

Note Disclosures and RSI for Pensions and Other Postemployment Benefits (OPEB): GFOA Webinar

January 19, 2022 | 2 p.m.-4 p.m. ET

Details:

This seminar will provide a comprehensive examination of all pension- and OPEB-related note disclosures and required supplementary information (RSI) that must be presented by governmental employers that provide these benefits to their employees.

Learning Objectives:

Those completing this seminar will be able to:

- Understand general content requirements for note disclosures and RSI by employers that provide pension and OPEB to their employees
- Understand differences in note disclosures and RSI required of employers that provide pension and OPEB defined benefit and defined contribution arrangements
- Understand differences in note disclosures and RSI required of employers that provide pension and OPEB through single-employer, agent multiple-employer, and cost-sharing multiple-employer plans
- Understand differences in note disclosures and RSI required of employers that provide pension and OPEB via plans administered through trusts or similar arrangements that meet criteria set by the Governmental Accounting Standards Board and for benefits not administered through such arrangements
- Understand the limited disclosure requirements for governments that provide pension or OPEB through plans in which non-governmental employers are the predominant participants

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