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## **Five S&P U.S. Public Pension And OPEB Credit Points To Watch In 2023.**

### **Key Takeaways**

- Funded ratios likely to fall for fiscal 2023 as market continues pullback, according to S&P Global Ratings' current economic forecast.
- High inflation could affect pension funding as sponsors experience budgetary stress, but is unlikely to directly alter funded ratios in 2023.
- Retiree health care plans lacking prefunding may see rapid cost increases.
- Pension obligation bond (POB) issuance is expected to remain low as interest rates remain high.
- Lagging payroll growth could lead to compounding cost pressure.

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