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S&P Pension Spotlight: Ohio

Key Takeaways

- Ohio’s pension plans’ statutory contribution framework has generally followed actuarial recommendations, which helps maintain funded ratios as long as contribution increases continue.
- While we view the state’s pension position as stable with adequate funding discipline, the state’s current contribution amounts are likely insufficient to maintain funding levels going forward due to their fixed status (versus annual increases) and aggressive assumptions.
- Recent changes to retiree medical other postemployment benefits have helped control costs and limit risk to governments across the noneducation plans.

Continue reading.

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