



State and Local Pension Fund Management (Public Administration and Public Policy)

Jun Peng

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Intense media coverage of the public pension funding crisis continues to fuel heightened awareness in and debate over public pension benefits. With over \$3 trillion in assets currently under management, the ramifications of poor oversight are severe. It is important that practitioners, researchers, and taxpayers be well-advised regarding any concerns, but until now traditional references have provided very little coverage.

State and Local Pension Fund Management provides a basic and systematic discussion of all the major issues facing those responsible for state and local public retirement programs. The author begins with a technical overview that examines the history of the public pension system. He then proceeds to examinations of pension benefit design, actuarial valuation and funding methods, financial reporting, and pension asset investment management.

These technical discussions prepare readers for the second component, which is a focus on policy. The book delves into issues such as managing public pension programs in the political context of public budgeting, pension benefit reforms, and the fairness and sustainability of pension benefits in the public sector. In addition, the author dedicates a chapter to a detailed discussion of other postemployment benefits (OPEBs) such as life, disability, and long-term care insurance, as well as healthcare subsidies. The book concludes by exploring the dilemma over how to ensure financial security for public employees in their retirement without putting additional pressure on state and local government finance.

By understanding the major issues involved in managing retirement benefit programs in the public sector, readers will gain the knowledge needed to make informed decisions regarding specific fund management. They will also be better able to participate in the debate over the larger issues regarding pension fund policy and reform measures.

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