

# ENROLLED ACTUARIES MEETING

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# Session 806 Public Employee Retirement Systems Workshop

Presenter(s):

- Larry Johansen - New Hampshire Retirement System
- Flick Forna - Pension Trustee Advisors

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# Public Employee Retirement Systems Workshop

- Focus on the issue of public plan unfunded liabilities
  - Extensive press and controversy
  - Focus of public interest on the government sector plans in today's economy
  - Are costs too high?
  - Are benefits too high?
- Other possible topics
  - GASB Preliminary Views
  - Potential insolvency
  - Setting funding assumptions
  - Asset valuation methods
  - Salary spiking