



Government Finance Officers Association

Accounting for Pensions and OPEB

March 25-26, 2025

Agenda

Session 1 – Tuesday, March 25, 2025

- Basics of pensions and other postemployment benefits (OPEB)
- Unique aspects of OPEB
- Actuarial valuations
- Employer accounting and financial reporting for single-employer and agent multiple-employer defined benefit trusted plans

Session 2 – Tuesday, March 25, 2025

- Employer note disclosures and required supplementary information (RSI) for single-employer and agent multiple-employer defined benefit trusted plans
- Fiscal year-end GAAP conversion exercise
- Special funding situations

Session 3 – Wednesday, March 26, 2025

- Multiple-employer cost-sharing defined benefit trusted plans
 - Employer accounting and financial reporting
 - Employer note disclosures and required supplementary information
- Employer accounting and financial reporting
 - Nongovernmental plans
 - Non-trusted plans
 - Defined contribution plans
 - Governmental nonemployer contributors
- Fiscal year-end GAAP conversion exercise
- Termination benefits

Agenda is subject to change

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Session 4 – Wednesday, March 26, 2025

- Plan accounting and financial reporting for pensions and OPEB, including note disclosures and RSI
- Defined contribution plan reporting
- Public employee retirement systems (PERS) annual comprehensive financial report (ACFR)

Agenda is subject to change

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