



Additional Resources

1. Field Poll – Voters Favor Limiting The Pension Benefits of Newly Hired Government Workers

- Released in October of 2009, the poll found that majorities support each of the following three possible alternatives: setting an upper limit on the amount of benefits paid to these workers at retirement (60%), replacing the current pension system with a 401k retirement savings plan (56%), and making current pension-setting formulas less generous (51%).
- When asked to assess generally the pension benefits received by most state and local government workers in California, a plurality of this state's voters (40%) describe them as being about right. However, among those who think otherwise, twice as many think public employee pension benefits are too generous (32%) as believe they are not generous enough (16%).
- <http://field.com/fieldpollonline/subscribers/RIs2318.pdf>

2. Wisconsin Comparative Study – 2008 Comparative Study of Major Public Employee Retirement Systems

- This report compares significant features of major state and local public employee retirement systems in the United States. The report compares retirement benefits provided to general employees and teachers, rather than benefits applicable only to narrower categories of employees such as police, firefighters, or elected officials.
- http://www.legis.state.wi.us/lc/publications/crs/2008_retirement.pdf

3. GAO – State and Local Government Retiree Benefits

- The Government Accountability Office found that currently, most state and local government pension plans have enough invested resources set aside to pay for the benefits they are scheduled to pay over the next several decades. But governments that offer retiree health benefits generally have large unfunded liabilities.
- <http://www.gao.gov/new.items/d08223.pdf>

4. GAO – State and Local Government Pension Plans

- The Government Accountability Office found that state and local entities typically provide a pension plan with defined benefits and a supplemental defined contribution plan for voluntary savings. As of 2007, most states still had traditional defined benefit plans as the primary retirement plans for their workers.
- <http://www.gao.gov/new.items/d08983t.pdf>

5. California Post Employment Benefits Commission Report

- This 2007 report found that report concluded that the total statewide public pension obligation is estimated to be \$579.5 billion with \$516.0, or 89 percent, currently funded at that time. The report offered a series of recommendations, one of the most important being that public agencies providing other post employment benefits adopt prefunding as their policy.
- http://www.pebc.ca.gov/images/files/final/080107_PEBCReport2007.pdf

6. U.S. Bureau of Labor Statistics – The Structure of State and Local Government Retirement Benefits, 2008

- The Bureau of Labor Statistics found that 84 percent of workers in 2008 had a defined benefit plan available to them; in contrast, 22 percent of private industry workers had such a plan available to them in the same year. An interesting and growing phenomenon among government workers is the availability of defined contribution plans that allow employees to defer taxes on their contributions but do not provide any employer contributions. Finally, only 4 percent of participants in private industry defined benefit plans were required to contribute toward the cost of the plan in 2008, compared with 77 percent of their State and local government counterparts.
- <http://www.bls.gov/opub/cwc/cm20090218ar01p1.htm>

7. U.S. Census Bureau

- The 2007 State and Local Government Public Employee Retirement System survey covers fiscal years that ended between July 1, 2006 and June 30, 2007. The 2007 survey covered 2,547 public employee retirement systems. The data offered include a national summary of public retirement systems, revenues by state and local government, and membership by state and local government.
- <http://www.census.gov/govs/www/retire07view.html>