



Retirement Security: Features of Nonfederal Retirement Programs: Ocg-84-2

By -

BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 48 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. In response to a congressional request, GAO obtained information on retirement programs in the nonfederal sector to assist in the design of a new civil service retirement system. Using selected surveys, GAO analyzed the pension and capital accumulation portions of nonfederal programs. In reviewing surveys of private sector pension plans, GAO found that vesting usually occurs at 10 years of service. The prevailing private sector practice is to coordinate or integrate the pension plan with social security. In contrast, most states add pension plan benefits to social security with no integration. The method most often used when pension plans are integrated with social security is to offset the amounts that the plans would otherwise pay by some portion of social security benefits. Some nonfederal sector pension plans provide the same benefit amounts for each year of service to all employees. However, the majority of employees are in plans that apply benefit formulas to the average salary earned in the employees final years of employment to calculate benefit amounts. Very few private sector pension plans require employee contributions. By contrast, state plans...



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