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## Retirement Security: Financial Conditions of Multiemployer Pension Plans Generally Improved from 1978 to 1980: Hrd-85-72

By -

Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.Pursuant to a congressional request, GAO studied the effects of the Multiemployer Pension Plan Amendments Act of 1980 and its provisions, including: (1) characteristics of the plan participants; (2) the plan s financial characteristics; and (3) indicators of the plan s financial condition. GAO collected comparable multiyear data on a sample of multiemployer plans and issued a series of reports on the act s provisions using the data. GAO noted that: (1) considerable participant and financial data are generated to meet plan administrative needs and Employee Retirement Income Security Act requirements; and (2) these data can be used to develop indicators of the financial condition of the plans and the existence of potential risks. GAO found that: (1) the overall financial condition of the plans studied improved during the 1978 to 1980 period; (2) based on plan data, the plan s funded position and cash flow improved, but its contribution ratio declined; and (3) the vested benefits of the study area plans improved funding during the 1978 to 1980 period because the percentage increase in the value of...



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