

Pension Wise: Confronting Employer Pension Underfunding-And Sparing Taxpayers the Next Bailout (Hoover Institution Press Publication)

Charles Blahous

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America's insurance system for single-employer pension plans, operated by the Pension Benefit Guaranty Corporation (PBGC), is under serious financial strain. In America's Single-Employer Defined-Benefit Pensions: Forestalling the Next Bailout, Charles Blahous—one of the nation's foremost retirement security experts-explains the origins and dangers of current underfunding in our single-employer defined-benefit pension system and offers principles to underlie a solution.

Blahous details both the technical reasons behind pension plan underfunding and the political considerations that prioritize the near-term financial demands of employers and pension beneficiaries over the long-term fiscal health of the pension insurance system. The author also presents the fundamental value judgments concerning who should bear the cost of filling the PBGC shortfall and to what extent the risk of financing pension benefits should continue to be shifted away from plan sponsors, either to other employers or to taxpayers at large. Although acknowledging that there are no obviously correct answers, he suggests a range of reforms to improve the pension insurance system's operation and to resolve its projected shortfall.



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