



2008 GASB 45 CITIZENS TASK FORCE

Chairman Mark R. Whalen GASB 45 Task Citizens Force Session 8 Agenda

August 26, 2008. 5:30PM – 7:30PM
Broome County Public Library, Exhibit Room 2nd Floor

1. Introduction of Today's Agenda.
2. Breakdown of GASB 45 requirements for Pre-funding plans and the need for an IRS ruling (Video presentation by Mary Beth Braitman) (2 minutes).
3. Potential Defined Contribution plans
 - a. Re-watch parts of a Presentation by Mary Beth Braitman, Consultant for Ice Miller. "Funding for Retiree Health Care: Comparison of Vehicles" (18 minutes).
 1. 401 H
 2. VEBA
 3. Government Trust
 4. HRA
 5. HSA
4. Discussion on pre-funding options.
5. Break (5 – 10 minutes)
6. Legal opinion on defined contribution plans.
 - a. Defined contribution plans.
 - b. Follow-up questions for the Law Department.
7. Final discussion
 - a. Questions & answers.