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U.S. POSTAL SERVICE: STATUS, FINANCIAL OUTLOOK, AND ALTERNATIVE APPROACHES TO FUND RETIREE HEALTH BENEFITS (PAPERBACK)



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Createspace, 2013. Paperback. Condition: New. Language: English . Brand New Book ***** Print on Demand *****. The Postal Service Retiree Health Benefits Fund (PSRHBF) covered about 49 percent of the U.S. Postal Service s (USPS) \$94 billion retiree health benefit liability at fiscal year-end 2012. USPS s deteriorating financial outlook, however, will make it difficult to continue the current prefunding schedule in the short term, and possibly to fully fund the remaining \$48 billion unfunded liability over the remaining 44 years of the schedule on which the 2006 Postal Accountability and Enhancement Act (PAEA) was based. The liability covers the projected benefits for about 471,000 current postal retirees and a portion of the projected benefits for about 528,000 current employees; it does not cover employees not yet hired. Under PAEA, USPS is responsible for contributing an additional \$33.9 billion to the PSRHBF by fiscal year 2017, including the \$11.1 billion USPS has defaulted on over the past 2 years. PAEA also requires the Office of Personnel Management (OPM) to calculate the remaining unfunded liability in 2017 and develop an initial 40-year amortization payment schedule. USPS, however, projects further declines in mail volume and revenues that may continue to limit its ability to prefund the remaining retiree health benefit liability. GAO s analysis of maintaining current law requirements compared to five alternative approaches showed differing impacts on USPS s future annual payments and unfunded liabilities. For example, three of the approaches--1) the Administration s Approach, 2) Senate Bill (S. 1789) and 3) Pay-as-You-Go (no prefunding)—would reduce USPS s annual payments in the short term, thereby easing its immediate cash flow problems and financial losses. However, these approaches would increase USPS s unfunded liability, sometimes substantially, and require larger payments later. Deferring funding could increase costs for future ratepayers and increase the possibility...



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