

# STRATEGIES FOR GASB 74 & 75

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YES, THERE ARE THINGS YOU CAN AND SHOULD DO...

## OPEB OBLIGATION MAY BE SUBJECT TO NEGOTIATION

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- I. ANALYZE OPEB OBLIGATION
  - II. DETERMINE CORRECT STRATEGY
    - A. BARGAIN TO ELIMINATE (YES, THIS MAY BE POSSIBLE)
    - B. BARGAIN TO REDUCE
      - i. Change level of benefit
      - ii. Change duration of benefit
      - iii. Change eligibility for benefit
    - C. BARGAIN EMPLOYEE CONTRIBUTION
    - D. BARGAIN ALTERNATIVE MEDICAL PLANS
      - i. Explore leaving CalPERS PEMHCA (OR, MAKE LEMONADE)
      - ii. Explore J.P.A. or other pool options
      - iii. Explore self insurance options
  - III. IMPLEMENT

# STRATEGIES FOR CADILLAC TAX

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BETTER SAFE THAN SORRY...

## NEGOTIATE ALTERNATIVE PLANS

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- I. ANALYZE MEDICAL PLAN OFFERINGS
- II. DETERMINE CORRECT STRATEGY
  - A. BARGAIN TO GAIN CONTROL OF MEDICAL OFFERINGS
    - i. Explore leaving CalPERS PEMHCA
    - ii. Explore J.P.A. options
    - iii. Explore self insurance options
  - B. BARGAIN MOU REOPENER TO ADDRESS CADILLAC TAX
- III. IMPLEMENT