

1. Record Nr.	UNINA9910451024903321
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Titolo	Pensions Panorama [[electronic resource]] : Retirement-Income Systems in 53 Countries // Edward Whitehouse
Pubbl/distr/stampa	Washington, D.C., : The World Bank, 2007
ISBN	92-64-03211-8 1-280-64359-5 9786610643592 0-8213-6765-X
Descrizione fisica	1 online resource (254 p.)
Disciplina	331.25/2
Soggetti	Pensions Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Biographical Note; Contents; Background and Acknowledgments; Abbreviations; PART I: CROSS-COUNTRY ANALYSIS; Tables; Figure; PART II: COUNTRY STUDIES BY REGION
Sommario/riassunto	Reforming pensions in a fiscally and socially sustainable way is a central issue in developing and developed countries alike. This report, produced in collaboration by the OECD and the World Bank, addresses some of the key questions underlying the debate and provides the basis for a new, consistent, approach to the empirical analysis of pension systems and entitlements around the world.