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Autore	De la Bédoyère, Guy
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Altri autori (Persone)	BodieZvi ShovenJohn B
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Nota di bibliografia	Includes bibliographies and indexes.
Nota di contenuto	Front matter -- Relation of the Directors to the Work and Publications of the National Bureau of Economic Research -- Contents -- Acknowledgments -- Introduction -- 1. Who Owns the Assets in a Defined-Benefit Pension Plan? -- 2. Economic Implications of ERISA -- 3. Pensions as Severance Pay -- 4. Optimal Funding and Asset Allocation Rules for Defined-Benefit Pension Plans -- 5. Pension Funding, Pension Asset Allocation, and Corporate Finance: Evidence from Individual Company Data -- 6. Investing for the Short and the Long Term -- 7. Pension Funding Decisions, Interest Rate Assumptions, and Share Prices -- 8. Should Private Pensions Be Indexed? -- 9. Observations on the Indexation of Old Age Pensions -- 10. On Consumption Indexed Public Pension Plans -- 11. Retirement Annuity Design in an Inflationary Climate -- 12. On the Role of Social Security as a Means for Efficient Risk Sharing in an Economy Where Human Capital Is Not Tradable -- 13. The Economic Status of the Elderly -- 14. Portfolio Composition and Pension Wealth: An Econometric Study -- Contributors -- Author Index -- Subject Index

Sommario/riassunto

This book provides valuable information and analysis to managers, policymakers, and investment counselors in the rapidly expanding field of pension funding. American workers, too, need answers and insights on how to invest their money and plan for their retirement. fifteen of America's leading financial analysts address such pressing questions as -What is the current financial status of the elderly, and how vulnerable are they to inflation? -What is the impact of inflation on the private pension system, and what are the effects of alternative indexing schemes? -What roles can the social security system play in the provision of retirement income? -What is the effect of the tax code and the Employee Retirement Income Security Act of 1974 (ERISA) on corporate pension policy? -How well funded are corporate pension plans, and is a firm's unfunded pension liability fully reflected in the market value of its common stock? Many of the conclusions these experts reach contradict and challenge popular views, thus providing fertile ground for innovation in pension planning.
