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Autore	Volberda, Henk W.
Titolo	Building the flexible firm : how to remain competitive / Henk W. Volberda
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2. Record Nr.	UNINA9910784604903321
Autore	Kotlikoff Laurence J
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Altri autori (Persone)	SmithDaniel E <1958-> (Daniel Eric)
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Nota di bibliografia	Includes bibliographical references (p. 439-443) and index.
Nota di contenuto	Front matter -- Relation of the Directors to the Work and Publications of the National Bureau of Economic Research -- Contents -- List of Tables -- Acknowledgments -- 1. Introduction -- 2. Description of

Data -- 3. Pension Coverage of Workers and Pension Income Receipt among the Elderly -- 4. The Structure of Private Pension Plans -- 5. Financial Aspects of Private Pension Plans -- 6. The Structure of State and Local Pension Plans -- 7. Financial Aspects of State and Local Pension Plans -- Notes -- References -- Index

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### Sommario/riassunto

For anyone with an interest in pensions-workers and employers, personnel directors, accountants, actuaries, lawyers, insurance agents, financial analysts, government officials, and social scientists-this book is required reading. Now, without the aid of a pension specialist, anyone can determine how their particular pension plan stacks up against the average. Using virtually all available government sources (including computerized data unavailable in print) and their own extensive surveys, the authors present a comprehensive description of the structural features and financial conditions of U.S. private, state, city, and municipal pension plans. The introductions to the hundreds of tables explain and highlight the information. The picture that emerges of the "typical" plan and its significant variations is crucial to all those with a financial stake in pensions. The reader can compare pension vesting, retirement, and benefit provisions by plan type, plan size, industry, union status, and many more characteristics. With this information, workers can evaluate just how generous their employer is; job applicants can compare fringe benefits of prospective employers; personnel directors can judge their competitive edge. The financial community will find especially interesting the analysis of the unfunded liabilities of private, state, and local pension funds. The investment decisions of private and public pension funds and their return performances are described as well. Government officials and social scientists will find the analysis of pension coverage, the receipt of pension income by the elderly, cost-of-living adjustments, and disability insurance of special importance in evaluating the proper degree of public intervention in the area of old age income support. Pensions in the American Economy is comprehensive and easy to use. Every reader, from small-business owners and civil servants to pension fund specialists, will find in it essential information about this increasingly important part of labor compensation and retirement finances.

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