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Additional information regarding implementation timing is available in the document.

Apr. 12, 2016



The Governmental Accounting Standards Board (GASB) has issued guidance addressing practice issues raised by stakeholders during implementation of the Board's pension accounting and financial reporting standards for state and local governments.

[GASB Statement No. 82, *Pension Issues*](#), addresses:

- Presentation of payroll-related measures in required supplementary information

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- *No. 67, Financial Reporting for Pension Plans*
- *No. 68, Accounting and Financial Reporting for Pensions*, and
- *No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68.*

The requirements of GASB Statement 82 are generally effective for reporting periods beginning after June 15, 2016, with earlier application encouraged. Additional information regarding implementation timing is available in the document.

The full text of the Statement is available at www.gasb.org.

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