Fiscal Impact if Policy is to write off Pension Assets for joint plans.xlsx

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Attachments:	Fiscal Impact if Policy is to write off Pension Assets for joint plans.xlsx (442.24 kB)

Hi Cindy,

As discussed, attached is the analysis of the fiscal impact on the fiscal plan for joint plans if we were to change our accounting policy. Note the change for CAATPP and HOOPP is material in the out years as once we go into asset position, the revised expense equals to employer cash contribution.

Pauline