

Highlights for the 2025-2026 Edition

State and Local Government Retirement Law is a comprehensive guide for lawyers, trustees, and plan administrators, covering legal issues involving state and local government pension plans. Unlike pension plans under the Employee Retirement Income Security Act (ERISA), the law governing these plans varies widely from state to state. This unique work provides a comprehensive overview of pension law, practice, and administration, offers in-depth analysis of defined benefit and defined contribution plans for public employees and civil servants, presents concise discussion and analysis of controlling case law to guide practitioners in developing plans or resolving common issues, and includes helpful how-to practice models.

The author, who has assisted in the drafting of many state and local laws on public employee retirement throughout the United States, walks you through this particularly complex area of practice, providing insightful practical guidance while covering such relevant topical areas as:

- Types of Retirement Plans
- Constitutional Protection of Retirement Benefits
- Service Retirement
- Early Retirement
- Deferred Retirement Option Plans
- Survivorship
- Disability Requirements
- Tax Treatment of Disability Benefits
- Division of Pension Benefits as Marital Property
- Duties of Boards of Trustees
- Underfunded and Overfunded Plans—Obligations and Privileges
- The Pension Protection Act of 2006
- Fiduciary Management—The San Diego Experience, Ethics Issues Among the States; and the Dodd-Frank Act Changes the Ethics Landscape
- Fiduciary Insurance

STATE AND LOCAL GOVERNMENT RETIREMENT LAW

- Constitutional Protection of Retiree Health Care
- Military Credit
- Drafting an Investment Contract
- Bankruptcy/Exemption of Plans from Claims of Creditors
- Cost-of-Living Adjustments
- Public Pension Funds as Lead Plaintiffs in Securities Litigation

Highlights in this Edition include:

- § 3:1 Normal retirement defined
- § 3:7 Reemployment defined
- § 3:10 Benefit spiking
- *New* § 3:13 Filing a retirement application
- § 7:5 Burden of proof of applicant
- § 7:14 Due process procedure
- § 7:24 Intervening employment actions
- § 9:9 Divorce rights in DROP accounts
- § 9:14 Selection of beneficiaries
- § 10:5 Duty to determine funding requirements
- § 10:7 Prudent investor rule
- § 10:11 Illustrative Administration decisions
- § 13:13 Independence is critical
- § 15:10 Uneven decision-making by the states
- *New* § 18:9 Bankruptcy and impairment of contract
- § 21:4 Forfeitures under federal statutes affecting state and local plans
- § 22:2 The Department of Labor weighs in on private plans
- § 22:6 ESG in the courtroom
- § 22:7 Considerations for practitioners

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