

Name	Website	Advocates/ advances the claim that public DB plans are unsustainable	Advocates for a DC plan to replace the public DB plan	Advocates for a poorly designed cash balance plan to replace the DB plan	Advocates for a poorly designed combination plan to replace the public DB plan	Links school performance evaluation to whether it sponsors a DB plan to its teachers/ employees	Misc.
Alabama Policy Institute	https://alabamapolicy.org/	The Fight for Pension Reform in Alabama		Alabama's Public Pensions: Building a Stable Financial Foundation for the Years Ahead			
American Enterprise Institute	https://www.aei.org/	Understanding the argument for market valuation of public pension liabilities Understanding the valuation of public pension liabilities: Expected cost versus market price Debunking the myth of the 'teacher pay gap', again	Understanding the Legal Limits on Public Pension Reform Transition costs and public employee pension reform Have 401 (k)s 'Wreaked Havoc' on Retirement Savings? Hardly.		Public Employee Pensions in Missouri: A Looming Crisis		
American Legislative Exchange Council	http://www.alec.org/	Unaccountable & Unaffordable 2022: Unfunded Public Pension Liabilities Near \$8.2 Trillion	A Case for Shifting to the Defined Contribution Approach	Keeping the Promise: State Solutions for Government Pension Reform			

Arnold Ventures	https://www.arnoldventures.org/	Foundation Debunks Myths About Fixing Public Pensions Creating a New Public Pension System	Few Reach the Peaks: How to Fix Colorado's Teacher Pensions				
Bellweather Education Partners	https://bellwether.org/		Default Settings: How Ohio can nudge teachers toward a more secure retirement		Do New York City Teachers Have "Adequate" Retirement Benefits? Teacher Pension Plans: How They Work, and How They Affect Recruitment, Retention, and Equity		Social Security, Teachers Pensions, and the "Qualified" Retirement Plan Test
Bluegrass Institute for Public Policy Solutions	https://bipps.org/	Pension Shock: How did we get here?					
California Common Sense	https://www.cacommonsense.org/	Ineffective Budget Controls					

California Policy Center	https://californiapolicycenter.org/	Crony Capitalism vs. Public Pensions Evaluating Public Safety Pensions in California		Merge Social Security and Public Sector Pensions			
Equable Institute	https://equable.org/	State of Pensions 2022 Report The Source of America's Public Pension Debt					
Florida TaxWatch	http://www.floridatxwatch.org/	Modern Management & Sensible Savings (2013)					
Goldwater Institute	http://goldwaterinstitute.org		\$50 Billion Tidal Wave: How Unfunded Pensions Could Overwhelm Arizona Taxpayers Defusing the Pension Bomb: Making Retirement Plans Solvent for All Public Workers				
Heartland Institute	https://www.heartland.org/		Bringing Pensions into the 21st Century: How to Modernize Public Pensions				

Heritage Foundation	https://www.heritage.org/social-security	<p>9 Fallacies Used to Defend Public Sector Pensions</p> <p>The coming pension meltdown</p>	The Real Cost of Public Pensions			Better Pay, Fairer Pensions III—The Impact of Cash-Balance Pensions and Teacher Retention and Quality	
Howard Jarvis Taxpayers Association	http://www.hjta.org/		<p>Reform Public Pensions or Perish</p> <p>NEWS: \$1.2 trillion reasons to reform pensions</p>				How the Obama Administration's New Rule to Create State-Based Retirement Savings Could Hurt Savers & Cost Taxpayers
Illinois Policy Institute	https://www.illinoispolicy.org/		<p>Report: Unpaid sick leave spikes Illinois teachers' pension benefits</p> <p>House Republicans' pension plan not the solution Illinois needs</p> <p>Report: What's driving Illinois' \$111 billion pension crisis</p>				

Independent Institute	http://www.independent.org/	Pensions for Public Servants to Force Government Failures	California Dreaming: Lessons on How to Resolve America's Public Pension Crisis Switch Teachers to 401(k)-style Pensions				Illinois Pension Costs Impair Spending on Roads, Public Services
Jessie Ball DuPont Fund	http://www.dupontfund.org	Trouble Ahead: Florida Local Governments and Retirement Obligations					
MacIver Institute	http://www.maciverinstitute.com/	Act 10 Saves Wisconsin Taxpayers More Than \$5 Billion Over 5 Years, MacIver Analysis Finds					
Mackinac Center for Public Policy	https://www.mackinac.org/	Michigan's Pension Underfunding Problem Michigan's Public-Employee Retirement Benefits: Benchmarking and Managing Benefits & Cost	Five Options for Addressing 'Transition Costs' When Closing the MPSERS Pension Plan Estimated Savings From MI's 1997 State Employees Pension Plan Reform				
Manhattan Institute for Policy Research	http://www.manhattan-institute.org/	Public Sector Pension Reform Constitutional Public Pension Guarantees:	Better pay, Fairer Pensions: Reforming Teacher Compensation	Fixing the Public Sector Pension Problem: The (True) Path to Long-Term Reform			Coalition Letter Against Bailouts to Congress

		<p><u>Unfair, Unaffordable, & Bad Policy</u></p> <p><u>Reforming New York City's Public Retirement System</u></p>		<p><u>Better Pay, Fairer Pensions III- The Impact of Cash-Balance Pensions on Teacher Retention & Quality</u></p>			
Maryland Public Policy Institute	https://www.mdpolicy.org/		<u>Pension Reform Position</u>				
Massachusetts Taxpayers Foundation	www.masstaxpayers.org	<p><u>Report: Pension debt soaring for cities, towns</u></p> <p><u>Analysis: Funding public pensions has retirement system, Legislature at a loss</u></p>					
Mercatus Center- George Mason University	https://www.mercatus.org/	<p><u>Underfunded Pensions: The Expanding & Escalating Challenge</u></p> <p><u>Public Pensions Are States' Biggest Problem</u></p> <p><u>The Crisis in State and Local Pensions</u></p>	<u>Are There Transition Costs to Closing a Public- Employee Retirement Plan?</u>				

National Council on Teacher Quality	http://www.nctq.org/siteHome.do	Doing the Math on Teacher Pensions	How teacher pension systems are failing both teachers and taxpayers	Teacher Pension Myth busters			A Proposal for Allowing State Pension Buyouts The Extent and Nature of State and Local Government Pension Problems and A Solution
National Right to Work Committee	https://nrtwc.org/	Big Labor-Dominated States Awash in Red Ink				Pension Debt is Crippling Any Meaningful Increases to Education Funding	
Nelson Rockefeller Institute of Government	http://www.rockinst.org/		Public Sector Pension Reform: Addressing Pressing Fiscal Realities from a Long-Term Perspective				
Platte Institute	https://www.platteinstitute.org/			Pension Debt: The Billion Dollar Problem Still Threatening Omaha and Lincoln			

Pioneer Institute	www.pioneerinstitute.org	<p>The Costs of Delaying the Funding of Public Pensions in Massachusetts</p> <p>MASSPENSIONS.COM UPDATE ON Public Retirement Systems</p> <p>MA Retirement Systems in Critical Condition, Fiscal Risks Remain High</p>		Public Pensions: Unfair to State Employees, Unfair to Taxpayers			
R Street Institute	http://www.rstreet.org/	States & cities are drowning in pension debts	Urges Texas to restore control over pension plans, in order to change state law				Myths & Reality about MBTA Pensions
Reason Foundation	http://reason.org/	<p>Proposed Pension Initiative Threatens the California Rule</p> <p>Pension Reform Newsletter - June 2015</p>	<p>Overprotecting Public Employee Pensions: The Contract Clause and the California Rule</p> <p>Pension Reform Case Study: Michigan</p> <p>The "Transition Costs" Myth</p>				

Retirement Security Foundation	http://www.retirementsecurityinitiative.org/	The Uncertain Future of Public Employee Pensions	The Utah Reform Story: Dealing with the Effects of a Recession				
Retirement Security Initiative	http://www.retirementsecurityinitiative.org/	The Uncertain Future of Public Employee Pensions (infographic) Lincoln, Nebraska Testimony (video)	Arizona CORP Pension Reform a Win for Workers and Taxpayers	RSI Experts: Omaha, Lincoln Pension Reform is Needed			
Show Me Institute	http://showmeinstitute.org/	Committee Reports 39 Public Pensions Underfunded	Show-Me Institute Supports Strong Pensions For All Teachers Public Employee Pensions in Missouri: A Looming Crisis	Testimony on the Proposed Hybrid Pension Plans for Missouri Government Employees	Pennsylvania Pension Reform is a Win for Workers, Taxpayers		
Stanford Institute for Economic Policy Research (SIEPR)	https://siepr.stanford.edu	The "California Rule" and Public Pensions Pension Math: Public Pension Spending and Service Crowd Out in California, 2003-2030	The Causes and Consequences of the Rising Costs of Public Employee Pensions				
Teacherspensions.org	http://www.teacherspensions.org/		Better Pay, Fairer Pensions: Reforming Teacher Compensation	Redefining Teacher Pensions: Strategically Defined Benefits for New Teachers and Fiscal Sustainability for All			

			<u>Antiquated Pension Plans Are A Poor Fit for Today's Teacher Workforce</u>				
Texas Public Policy Foundation	<u>http://www.texaspolicy.com/</u>	<u>Rethinking Retirement: Solutions to Secure Texas' Public Pension Plans</u>	<u>A Solution to Our Public Pension Problem</u>			<u>Pensions and Generational Tensions</u>	
Pew Charitable Trusts	<u>http://www.pewtrusts.org/en</u>	<u>The Widening Gap Update</u> <u>A Widening Gap in Cities</u> <u>The State Pensions Funding Gap: Challenges Persist</u> <u>Recruiting and Retaining Public Sector Workers</u>		<u>Kentucky's Successful Public Pension Reform</u>	<u>Public Pension Reform</u>		<u>Restoring Local Control of State-Governed Pension Plans</u>
Yankee Institute for Public Policy	<u>https://yankeeinstitute.org/</u>	<u>Connecticut state and local unfunded retirement obligations top \$124 billion</u>	<u>Report: How Connecticut teacher pensions put teachers, taxpayers and students at risk</u> <u>Who benefits from teacher pensions? A comparison between Connecticut's teacher</u>				

			<u>pension plan and a defined benefit plan</u>				
--	--	--	--	--	--	--	--

Updated December 2022