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## MassMutual to publish commentary for DB plan sponsors

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By Editorial Staff      Thu, Apr 26, 2018

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As part of a strategy to increase support for employers that sponsor defined benefit pension (DB) plans, Massachusetts Mutual Life Insurance Co. (MassMutual) is introducing a new quarterly market update and commentary about economic and regulatory conditions and their impact on managing pension obligations.

MassMutual's Defined Benefit Market Update and Commentary is designed to support its DB plan sponsors and potential clients in the ongoing management of their plans. The quarterly report includes data on interest rates, bond and equity markets, and commentary on economic and regulatory matters to help sponsors make informed decisions.

The tracking report is being generated by MassMutual's Defined Benefit actuarial and investment consultants with the goal of helping sponsors maintain an integrated actuarial and investment policy to manage their plan. MassMutual's pension consultants then help plan sponsors to review the data and examine implications on individual plans.

The Update and Commentary is designed to be a quarterly snapshot of the economic environment and its implications for pension plans:

- Providing updates of recent market returns and trends, movements in interest rates and the impact on pension funding rates and accounting discount rates;
- Assessing the potential impact of the economy on pensions, including active, closed or frozen, and the impact of volatility on asset returns;
- Reviewing specific plan's current asset allocations in collaboration with the plan's actuarial and investment consultants with the goal of reducing volatility on funding status;
- Reporting recent movements in the pension accounting discount curve for both MassMutual's own yield curve as well as the Citigroup Pension Discount Curve for sample pension plans; and
- Tracking interest rate trends.