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# Prefunding Employer Pension Contributions (CEPPT) and OPEB Liabilities (CERBT)

## California Employers' Pension Prefunding Trust (CEPPT)

Learn about the CalPERS trust that allows your agency to prefund pension contributions and reduce financial uncertainty. We'll help you get started.

### CEPPT Program Informational Flyer

A single page informational overview of the California Employers' Pension Prefunding Trust.

<https://www.calpers.ca.gov/docs/forms-publications/ceppt-program-info-flyer.pdf>

### CEPPT Fund Fact Sheet - Strategy 1

Investment performance information for the California Employers' Pension Prefunding Trust strategy #1.

<https://www.calpers.ca.gov/docs/forms-publications/ceppt-strategy-1.pdf>

### CEPPT Fund Fact Sheet - Strategy 2

Investment performance information for the California Employers' Pension Prefunding Trust strategy #2.

<https://www.calpers.ca.gov/docs/forms-publications/ceppt-strategy-2.pdf>

# Prefunding Other Post-Employment Benefits (OPEB) Through CERBT

Are OPEB costs like retiree health care growing faster than your budget? Let's break down the benefits of prefunding them through the California Employers' Retiree Benefit Trust (CERBT). We'll share successful strategies used by employers just like you and answer questions about OPEB investment and funding policies, accounting standards, financial reporting, and more. Especially useful for leaders and executives making long-term financial decisions.

## Resources

### CERBT Program Informational Flyer

A single page informational overview of the California Employers' Retiree Benefit Trust.

<https://www.calpers.ca.gov/docs/forms-publications/california-employers-retiree-benefit-trust-fund-at-calpers.pdf>

### CERBT Fund Fact Sheet - Strategy 1

Investment performance information for the California Employers' Retiree Benefit Trust strategy #1.

<https://www.calpers.ca.gov/docs/forms-publications/cerbt-strategy-1.pdf>

## CERBT Fund Fact Sheet - Strategy 2

Investment performance information for the California Employers' Retiree Benefit Trust strategy #2.

<https://www.calpers.ca.gov/docs/forms-publications/cerbt-strategy-2.pdf>

## CERBT Fund Fact Sheet - Strategy 3

Investment performance information for the California Employers' Retiree Benefit Trust strategy #3.

<https://www.calpers.ca.gov/docs/forms-publications/cerbt-strategy-3.pdf>

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