

# Pension Offset

In the case *Horner v. Workers' Compensation Appeal Board (Liquor Control Board)*, the Court reaffirmed its previous decisions that an employer can illustrate the extent to which it funded a defined benefit pension plan through expert actuarial testimony. If a defined benefit pension plan exists, the employer does not have to show any documentation of contribution into employees' pension plan for means of determining pension offset. The pension offset is a credit that employer can take against Workers' Compensation benefits.