

*The Enrolled Actuaries Meeting  
36 Years of Joint Sponsorship*

# ENROLLED ACTUARIES MEETING

## March 27-30, 2011

- Government Speakers
- PPA Updates
- Wide Range of Topics
- Product Exhibits

Marriott Wardman Park Hotel  
Washington, DC



AMERICAN ACADEMY OF ACTUARIES

Conference of  
Consulting Actuaries™

# ENROLLED ACTUARIES MEETING

## March 27-30, 2011

The Enrolled Actuaries Meeting  
36 Years of Joint Sponsorship

GS-001 9:00-10:30 AM Case Studies in Professionalism & ASOPs (C)			GS-002 8:45-10:30 AM Public Plan Funding -- An Emerging Crisis (C/NC)			GS-003 11:15 AM-12:45 PM DB Plans: The Fall and the Risk (NC)		Seminars Available Before and After EA Meeting
Monday, March 28 11:00 am-12:30pm Track #1	Monday, March 28 2:30-4:00 pm Track #2	Monday, March 28 4:30-5:45 pm Track #3	Tuesday, March 29 11:00 AM-12:30 PM Track #4	Tuesday, March 29 2:00-3:30 pm Track #5	Tuesday, March 29 4:00-5:30 pm Track #6	Wed., March 30 8:00-9:15 am Track #7	Wed., March 30 9:45-11:00 am Track #8	
101 - Pension Relief Act (PRA) for Single ER Plans (C) (Repeated at #202)	201 - Minimum Funding Basics for Single Employer Plans (C) (Repeated at #401)	301 - The Game of At-Risk – Conquering the Issues of Your At-Risk Plans (C)	401 - Minimum Funding Basics for Single Employer Plans (C) (Repeat of #201)	501 - Managing Credit Balances and Quarterlies (C)	601 - Impact of Installment Acceleration Rules (C)	701 - Form 5500 Topics (C)	801 - Completing the Schedule SB (C)	Sunday, March 27 Noon - 5:00 PM <b>Professional Standards Seminar</b> EA Core 5.4
102 - Application of Section 436 Rules to UCEBs and Plan Amendments (C)	202 - Pension Relief Act (PRA) for Single ER Plans (C) (Repeat of #101)	302 - Participant Communications (C)	402 - Section 436 Lump Sum and Benefit Accrual (C)	502-IRS Focus Group (C)	602 - Lump Sums (C)	702 - Investment for Pension Risk Mgmt. for Ongoing and Frozen Plans (C)	802 - Distress Terminations and the Early Warning Program (C)	
103 - What's Wrong with this... (C)	203 - Late Breaking Developments (C/NC)	303 - Accounting Convergence (C/NC)	403 - Discussion of Gray Book & Blue Book Questions and Answers (C)	503 -ERISA Litigation Affecting DB Plans (C)	603 - Fiduciary Basics (C)	703 - Dialogue with JBEA (C)	803 - Dialogue with IRS (C)	Wed., March 30 2:00 - 6:00 PM <b>Consulting Skills Seminar</b> EA Noncore 4.2
104 - Advanced Nondiscrimination Topics (C)	204 - PBGC Potpourri for Small Plans (C)	304 - Small Plan Workshop (C/NC)	404 - Qualification Standards and Joint Board Regulations (C)	504 –Small Plan Funding Issues (C/NC)	604 - Small Plan Design & Technical Issues (C/NC)	704 - PBGC Update (C)	804 - Advanced Assumption Setting in Volatile Times (C)	Wed., March 30 2:00 - 6:00 PM <b>2011 Pension Symposium - A Call to Action</b> Thursday, March 31 8:00 AM - Noon
105 - Pension Relief Act for Multiemployer Plans (C)	205 - Multiemployer PPA Zone Review (C)	305 - Corporate In-house Actuaries (NC)	405 - Withdrawal Liability Refresher & PBGC Tech Update 10-3 for Multiemployer Plans (C)	505 - Multiemployer Plans Workshop (C)	605 - ERISA Basics (C)	705 - Disclosure Rules for Multiemployer Plans Under Section 101(k) (C)	805 - Multiemployer Plans - New FASB Disclosure Requirements (NC)	
106 - Voluntary Correction Programs (EPCRS) (C)	206 - Is Your Frozen Plan in Trouble? (C/NC)	306 - Impact of Healthcare Reform (NC)	406 - Current Issues w/Public Employee Retirement Systems (C)	506 - Reduction in Force (C)	606 - Funding Methods for Governmental Plans (C)	706 - GASB Update (C)	806 - Public Employee Retirement Systems Workshop (NC)	EA Noncore 8.4/ EA Core TBD
107 - Overview of Assumption Setting (C)	207 - ASB Standards for Pension Actuaries (C)	307 - Eligible Charitable Plan (C)	407 - Cash Balance - Recent Developments (C) (Repeated at #608)	507 - PEP Design (C)	607 - Overview of the Code of Professional Conduct (C)	707 - Mortality Assumption in the 21st Century (C)	807 - FICA & Early Inclusion (NC)	
EA Core	Expected Govt Spkr	Professionalism	Small Plan	New Rulings	608 - Cash Balance - Recent Developments (C) (Repeat of #407)	Sessions color coded by area of interest. Sessions may have more than one color.		

Online registration available immediately at: [www.enrolledactuaries.org](http://www.enrolledactuaries.org)

# Enrolled Actuaries Meeting Registration Form

Marriott Wardman Park Hotel

March 27 - 30, 2011

Office use only:

Amt. Paid \_\_\_\_\_

Check # \_\_\_\_\_

send both pages of this completed registration form with appropriate fee by mail OR Register Online at [www.enrolledactuaries.org](http://www.enrolledactuaries.org)

preferred name on badge

name

title

company

address

city/state/zip

work phone

e-mail

fax

first time attendee to EA Meeting    yes  no

Registration Meeting Fee				
(Includes Luncheons and Tuesday Evening Reception)				
Please complete the registration and session preference form and return it with the appropriate fee (payable in US funds) to:  <b>Enrolled Actuaries Meeting c/o Conference of Consulting Actuaries</b> 3880 Salem Lake Drive, Suite H, Long Grove, IL 60047-5292  Registration forms received without payment will not be processed until payment is received. Payments received by mail are based on US Postal Service postmark dates.	<b>EARLY BIRD SPECIAL</b>			
	<b>ACADEMY &amp; CONFERENCE MEMBERS ONLY RATE</b>			
	<b>Purchased online or postmarked by December 31, 2010</b>		<b>\$ 850</b>	
	<b>REGULAR REGISTRATION</b>			
	Purchased online or postmarked no later than January 31, 2011		\$ 925	
Purchased online or postmarked after January 31, 2011		\$1025		
Purchased online or postmarked after February 28, 2011		\$1225		
Purchased online or postmarked after March 11, 2011		\$1325		
On-site (Based on availability)		\$1425		
<b>Accompanying Persons/Guest Fee</b>	Monday Luncheon	\$85/per person Qty _____		
	Tuesday Luncheon	\$70/per person Qty _____		
	Tuesday Evening Reception	\$110/per person _____		
<b>Gray Book</b>	Super Gray Book CD-ROM (Complete coverage from 1990-2011 including index)	\$125		
	Gray Book 2011 Update (If you already have Super Gray Book 1990-2010)	\$75		
<b>Session Recordings &amp; Outlines</b>	Recordings on CD for Attendees (*Preregistered Attendees Only)	\$225		
	*Recordings on CD are provided at \$225 to meeting attendees at the time of registration only. Outline CD-ROM (Persons Not Registered for the Meeting)	\$165		
<b>Seminar Registration</b>	Professional Standards Seminar	Conference Member \$195 <sup>†</sup>	EA Mtg Attendee \$225 <sup>†</sup>	
	Consulting Skills Seminars	\$165 <sup>†</sup>	\$200 <sup>†</sup>	
	2011 Pension Symposium	\$360 <sup>†</sup>	\$385 <sup>†</sup>	
			All Other Participants \$275 <sup>†</sup>	
		<sup>†</sup> Registrations received four business days out from seminar date are considered on-site and are an additional \$70.		

**I require a Special Meal:**

Monday Luncheon **Kosher** \_\_\_\_\_  
 Tuesday Luncheon **Kosher** \_\_\_\_\_

(All Kosher meal registrations must be received by 2/28/11)

Monday Luncheon **Vegetarian** \_\_\_\_\_  
 Tuesday Luncheon **Vegetarian** \_\_\_\_\_



The sponsors operate the Enrolled Actuaries Meeting in compliance with the requirements of the Americans With Disabilities Act. If you are disabled and require any accommodations to participate in the meeting, please state the accommodation that you require below:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**TOTAL** \$ \_\_\_\_\_



## Session Preference Form

Please indicate the session you would like to attend by writing a number 1, 2, and 3 in each time slot for your first, second, and third choice. You will be given your first choice where space is available.

### Monday, March 28

#### 9:00 - 10:30 AM

\_\_\_\_\_ 001 GS (C)

#### 11:00 AM - 12:30 PM

\_\_\_\_\_ 101 (C)

\_\_\_\_\_ 102 (C)

\_\_\_\_\_ 103 (C)

\_\_\_\_\_ 104 (C)

\_\_\_\_\_ 105 (C)

\_\_\_\_\_ 106 (C)

\_\_\_\_\_ 107 (C)

#### 2:30 - 4:00 PM

\_\_\_\_\_ 201 (C)

\_\_\_\_\_ 202 (C)

\_\_\_\_\_ 203 (C/NC)

\_\_\_\_\_ 204 (C)

\_\_\_\_\_ 205 (C)

\_\_\_\_\_ 206 (C/NC)

\_\_\_\_\_ 207 (C)

#### 4:30 - 5:45 PM\*

\_\_\_\_\_ 301 (C)

\_\_\_\_\_ 302 (C)

\_\_\_\_\_ 303 (C/NC)

\_\_\_\_\_ 304 (C/NC)

\_\_\_\_\_ 305 (NC)

\_\_\_\_\_ 306 (NC)

\_\_\_\_\_ 307 (C)

### Tuesday, March 29

#### 8:45 - 10:30 AM

\_\_\_\_\_ 002 GS (C)/NC

#### 11:00 AM - 12:30 PM

\_\_\_\_\_ 401 (C)

\_\_\_\_\_ 402 (C)

\_\_\_\_\_ 403 (C)

\_\_\_\_\_ 404 (C)

\_\_\_\_\_ 405 (C)

\_\_\_\_\_ 406 (C)

\_\_\_\_\_ 407 (C)

#### 2:00 - 3:30 PM

\_\_\_\_\_ 501 (C)

\_\_\_\_\_ 502 (C)

\_\_\_\_\_ 503 (C)

\_\_\_\_\_ 504 (C/NC)

\_\_\_\_\_ 505 (C)

\_\_\_\_\_ 506 (C)

\_\_\_\_\_ 507 (C)

#### 4:00 - 5:30 PM

\_\_\_\_\_ 601 (C)

\_\_\_\_\_ 602 (C)

\_\_\_\_\_ 603 (C)

\_\_\_\_\_ 604 (C/NC)

\_\_\_\_\_ 605 (C)

\_\_\_\_\_ 606 (C)

\_\_\_\_\_ 607 (C)

\_\_\_\_\_ 608 (C)

### Wednesday, March 30

#### 8:00 - 9:15 AM\*

\_\_\_\_\_ 701 (C)

\_\_\_\_\_ 702 (C)

\_\_\_\_\_ 703 (C)

\_\_\_\_\_ 704 (C)

\_\_\_\_\_ 705 (C)

\_\_\_\_\_ 706 (C)

\_\_\_\_\_ 707 (C)

#### 9:45 - 11:00 AM\*

\_\_\_\_\_ 801 (C)

\_\_\_\_\_ 802 (C)

\_\_\_\_\_ 803 (C)

\_\_\_\_\_ 804 (C)

\_\_\_\_\_ 805 (NC)

\_\_\_\_\_ 806 (NC)

\_\_\_\_\_ 807 (NC)

#### 11:15 AM - 12:45 PM

\_\_\_\_\_ 003 GS (NC)

\*75-Minute Sessions\*

### Seminars Available Before and After EA Meeting

**3/27/2011**

**Professional Standards Seminar**

**3/30/2011**

**Consulting Skill Seminar**

**3/30-31/2011**

**2011 Pension Symposium -  
A Call to Action**

## Session Preference Form

Please indicate the session you would like to attend by writing a number 1, 2, and 3 in each time slot for your first, second, and third choice. You will be given your first choice where space is available.

### Monday, March 28

**9:00 - 10:30 AM**

\_\_\_\_\_ 001 GS (C)

**11:00 AM - 12:30 PM**

\_\_\_\_\_ 101 (C)

\_\_\_\_\_ 102 (C)

\_\_\_\_\_ 103 (C)

\_\_\_\_\_ 104 (C)

\_\_\_\_\_ 105 (C)

\_\_\_\_\_ 106 (C)

\_\_\_\_\_ 107 (C)

**2:30 - 4:00 PM**

\_\_\_\_\_ 201 (C)

\_\_\_\_\_ 202 (C)

\_\_\_\_\_ 203 (C/NC)

\_\_\_\_\_ 204 (C)

\_\_\_\_\_ 205 (C)

\_\_\_\_\_ 206 (C/NC)

\_\_\_\_\_ 207 (C)

**4:30 - 5:45 PM\***

\_\_\_\_\_ 301 (C)

\_\_\_\_\_ 302 (C)

\_\_\_\_\_ 303 (C/NC)

\_\_\_\_\_ 304 (C/NC)

\_\_\_\_\_ 305 (NC)

\_\_\_\_\_ 306 (NC)

\_\_\_\_\_ 307 (C)

### Tuesday, March 29

**8:45 - 10:30 AM**

\_\_\_\_\_ 002 GS (C)/NC

**11:00 AM - 12:30 PM**

\_\_\_\_\_ 401 (C)

\_\_\_\_\_ 402 (C)

\_\_\_\_\_ 403 (C)

\_\_\_\_\_ 404 (C)

\_\_\_\_\_ 405 (C)

\_\_\_\_\_ 406 (C)

\_\_\_\_\_ 407 (C)

**2:00 - 3:30 PM**

\_\_\_\_\_ 501 (C)

\_\_\_\_\_ 502 (C)

\_\_\_\_\_ 503 (C)

\_\_\_\_\_ 504 (C/NC)

\_\_\_\_\_ 505 (C)

\_\_\_\_\_ 506 (C)

\_\_\_\_\_ 507 (C)

**4:00 - 5:30 PM**

\_\_\_\_\_ 601 (C)

\_\_\_\_\_ 602 (C)

\_\_\_\_\_ 603 (C)

\_\_\_\_\_ 604 (C/NC)

\_\_\_\_\_ 605 (C)

\_\_\_\_\_ 606 (C)

\_\_\_\_\_ 607 (C)

\_\_\_\_\_ 608 (C)

### Wednesday, March 30

**8:00 - 9:15 AM\***

\_\_\_\_\_ 701 (C)

\_\_\_\_\_ 702 (C)

\_\_\_\_\_ 703 (C)

\_\_\_\_\_ 704 (C)

\_\_\_\_\_ 705 (C)

\_\_\_\_\_ 706 (C)

\_\_\_\_\_ 707 (C)

**9:45 - 11:00 AM\***

\_\_\_\_\_ 801 (C)

\_\_\_\_\_ 802 (C)

\_\_\_\_\_ 803 (C)

\_\_\_\_\_ 804 (C)

\_\_\_\_\_ 805 (NC)

\_\_\_\_\_ 806 (NC)

\_\_\_\_\_ 807 (NC)

**11:15 AM - 12:45 PM**

\_\_\_\_\_ 003 GS (NC)

\*75-Minute Sessions\*

### Seminars Available Before and After EA Meeting

3/27/2011

Professional Standards Seminar

3/30/2011

Consulting Skill Seminar

3/30-31/2011

2011 Pension Symposium -  
A Call to Action

# 2011 ENROLLED ACTUARIES MEETING

The American Academy of Actuaries and the Conference of Consulting Actuaries continue as joint hosts for the thirty-sixth annual Enrolled Actuaries Meeting, March 27-30 at the Marriott Wardman Park Hotel in Washington, DC. The meeting is filled with sessions in several formats, covering a wide range of topics and issues relevant to Enrolled Actuaries and other pension professionals. The meeting registration includes an exhibit of products and services geared to Enrolled Actuaries. The exhibit hall opens at 6:00 PM on Sunday, March 27.

## REGISTRATION INFORMATION

The meeting registration form is located in the back of this booklet. Please return the completed form with the appropriate fee to:

Enrolled Actuaries Meeting c/o Conference of Consulting Actuaries  
3880 Salem Lake Drive, Suite H, Long Grove, IL 60047-5292

### **EARLY BIRD SPECIAL**

#### **ACADEMY/CONFERENCE MEMBERS ONLY RATE**

**Purchased online or postmarked by December 31, 2010** **\$ 850**

### **REGULAR REGISTRATION**

Purchased online or postmarked no later than January 31, 2011	\$ 925
Purchased online or postmarked after January 31, 2011	\$1025
Purchased online or postmarked after February 28, 2011	\$1225
Purchased online or postmarked after March 11, 2011	\$1325
On-site (Based on availability)	\$1425

The registration fee covers the educational sessions, program materials, three continental breakfasts, two luncheons, the Tuesday evening reception and access to the exhibit hall.

Checks should be made payable to the Enrolled Actuaries Meeting.

Registrations including appropriate payment must be postmarked or purchased online by the above listed cut-off dates for the listed fee to apply. Registrations are not processed or considered received unless accompanied by the appropriate registration fee.

Please contact the Conference office at 847/719-6500 if you need any additional information.

Online registration available immediately at:

**[www.enrolledactuaries.org](http://www.enrolledactuaries.org)**

### **REGISTRATION FEE CANCELLATION/REFUND POLICY**

All meeting cancellation requests must be made in writing. Written requests received by January 31, 2011 receive the full meeting registration fee minus a \$125 processing fee. After January 31, but prior to February 28, 2011 the meeting cancellation refund is one-half of the total registration fee paid. Refunds are not given on any other items. After February 28, 2011 no refunds are available. Meeting registrations may be transferred to another individual in the same company, but all of these requests must be made in writing by the company or individual that made the initial payment.

Written meeting cancellation requests should be sent to the Enrolled Actuaries Meeting, c/o Conference of Consulting Actuaries, 3880 Salem Lake Drive, Suite H, Long Grove, IL 60047-5292 or fax – 847/719-6506. Eligibility for refunds is determined by the official U.S. Postal Service postmark date or fax receipt date in our office. Refunds are processed by May 30, 2011.

### **MEETING CANCELLATION POLICY**

In the event the Enrolled Actuaries Meeting is canceled due to unforeseen circumstances beyond the control of its sponsors (i.e. fire, strikes, terrorist attacks, acts of God, etc.), all refunds exclude charges for prepaid fixed expenses.

### **REGISTRATION MATERIAL**

Program material includes a printed copy of the 2011 “Gray Book” and a CD-ROM of session outlines received from presenters by the appropriate deadline before the meeting. Printed outlines are available on-site to individual session participants.

### **OUTLINES & TRANSCRIPT RECORDINGS**

Unless otherwise noted, most sessions are professionally recorded. Recordings of the 2011 sessions are in MP3 CD-ROM format, available for \$225/copy to meeting attendees that include payment for this CD-ROM with their meeting registration payment on or before March 11, 2011.

Session program material prepared in advance for most sessions are available on the outline CD-ROM. Non-attendees may purchase the outline CD-ROM at \$165 per copy.

### **SUPER GRAY BOOK**

For several years the Enrolled Actuaries Meeting has put together a “Gray Book” made up of questions (from actuaries) and answers (from the IRS). This year is no exception. In addition, a “Super Gray Book” consisting of the complete set of “Gray Books” from 1990-2011, with an index to the twenty two-year set, is available for purchase at \$125 per copy on CD-ROM. Please check the appropriate box on the registration form and include proper payment for this item.

If you bought the “Super Gray Book” last year for 1990-2010, you may purchase an “update” CD-ROM with 2011 questions and answers, and index for \$75 per copy. Please check the appropriate box on your registration form and include proper payment.

## **HOTEL INFORMATION**

March 6, 2011 is the cutoff date for making hotel reservations in the EA Meeting room block. Reservations are accepted at the Marriott Wardman Park Hotel by telephone at 202/328-2000\*.

You may also use the internet at:

**<http://cwp.marriott.com/wasdt/confenrolledactuaries/>**

\*When making reservations by telephone, be sure to identify yourself as a participant in the Enrolled Actuaries Meeting to receive the meeting group rate at Marriott. The following hotel rates apply:

Single/Double

Marriott Wardman Park Hotel

\$277

These rates do not include room and occupancy taxes. A one-night deposit by credit card or check is required to receive a confirmed reservation. Additional persons in the room are charged additional fees.

\*If you encounter any problems making a reservation or are told the hotel is filled please contact the Conference office immediately at 847/719-6500.

## **REGISTRATION DESK HOURS**

Registration desk on-site is available in the Marriott Ballroom foyer from 4:00 PM on Sunday, March 27; and starting at 7:00 AM on Monday, March 28th. Additional times shall be listed on-site at the meeting.

## **NOTICE ON CPE CREDITS**

The Committee has taken all steps reasonably necessary and appropriate to ensure that the sessions presented at the 2011 Enrolled Actuaries Meeting meet the requirements set forth by the Joint Board for the Enrollment of Actuaries. We caution, however, that we cannot guarantee attendees that each session presented will earn credit under the Joint Board's program, either as core or non-core, inasmuch as that determination ultimately rests with the Joint Board.

## **GUESTS**

Guests who wish to attend the luncheons must purchase tickets at time of submitting registration, or if available, a limited number of tickets may be sold on-site at the registration desk.

## **OVERCROWDING**

In the event of overcrowding, the Joint Sponsors (American Academy of Actuaries and the Conference of Consulting Actuaries) reserve the right to request that individuals not confirmed as preregistered for a session attend a different session that is not overcrowded.

## **FULL SESSIONS**

Sessions are filled on a first-come, first-served basis as complete registrations are received.



## LIST OF SESSIONS BY TOPIC

Session Number(s)		Credit Designation
	<b>Accounting Issues</b>	
303	Accounting Convergence	C/NC
	<b>Assumptions</b>	
107	Overview of Assumption Setting	C
707	Mortality Assumptions in the 21st Century	C
804	Advanced Assumption Setting in Volatile Times	C
	<b>BEYOND CORPORATE RETIREMENT PLANS</b>	
105	Pension Relief Act for Multiemployer Plans	C
205	Multiemployer PPA Zone Review	C
405	Withdrawal Liability Refresher and PBGC Technical Update 10-3 for Multiemployer Plans	C
406	Current Issues w/Public Employee Retirement Systems	C
505	Multiemployer Plans Workshop	C
606	Funding Methods for Governmental Plans	C
705	Disclosure Rules for Multiemployer Plans Under Section 101(k)	C
706	GASB Update	C
805	Multiemployer Plans -- New FASB Disclosure Requirements	NC
806	Public Employee Retirement Systems Workshop	NC
	<b>Compliance Issues</b>	
102	Application of Section 436 Rules to UCEBs and Plan Amendments	C
103	What's Wrong with This...	C
106	Voluntary Correction Programs (EPCRS)	C
206	Is Your Frozen Plan in Trouble?	C/NC
402	Section 436 Lump Sum and Benefit Accrual	C
403	Discussion of Gray Book & Blue Book Questions and Answers	C
502	IRS Focus Group	C/NC
602	Lump Sums	C
603	Fiduciary Basics	C
605	ERISA Basics	C
703	Dialogue with the JBEA	C
803	Dialogue with the IRS	
	<b>Funding and Schedule B Issues</b>	
101/202	Pension Relief Act (PRA) for Single ER Plans	C
201/401	Minimum Funding Basics for Single Employer Plans	C
301	The Game of At-Risk – Conquering the Issues of Your At-Risk Plans	C
307	Eligible Charitable Plan	C
501	Managing Credit Balances and Quarterlies	C
601	Impact of Installment Acceleration Rules	C
701	Form 5500 Topics	C
801	Completing the Schedule SB	
	<b>Health &amp; Welfare</b>	
306	Impact of Healthcare Reform	NC

## LIST OF SESSIONS BY TOPIC

Session Number(s)		Credit Designation
	<b>New Rulings/Development</b>	
203	Late Breaking Developments	C/NC
503	ERISA Litigation Affecting DB Plans	C
	<b>Non-discrimination Issues</b>	
104	Advanced Nondiscrimination Topics	C
	<b>Non-Technical Communications</b>	
302	Participant Communications	C
	<b>Nonqualified Plans</b>	
807	FICA & Early Inclusion	NC
	<b>PBGC/Plan Termination Issues</b>	
506	4062(e) PBGC/Plan Termination Issues	C
704	PBGC Update	C
	<b>Plan Design Issues</b>	
407/608	Cash Balance - Recent Developments	C
507	PEP Design	C
802	Distress Terminations and the Early Warning Program	C
	<b>Professionalism and Policy</b>	
207	ASB Standards for Pension Actuaries	C
305	Corporate In-house Actuaries	C
404	Qualification Standards and Joint Board Regulations	C
607	Cash Balance - Recent Developments	C
	<b>Small Plan Issues</b>	
204	PBGC Issues for Small Plans	C
304	Small Plan Workshop	C/NC
504	Small Plan Funding Issues	C/NC
604	Small Plan Design and Technical Issues	C/NC
	<b>General Sessions</b>	
001	Case Studies in Professionalism & ASOPs	C
002	Public Plan Funding - an Emerging Crisis	C/NC
003	DB Plans: The Fall and the Rise	NC

### Code Designations

A schedule of all sessions is in this brochure. Code designations have been added for guidance in selecting sessions by anticipated CPE credit. The key is as follows:

C = EA Core

NC = EA Noncore

**SUNDAY, MARCH 27**

**REGISTRATION DESK**

**4:00 PM**

**EXHIBIT HALL A OPEN**

**6:00 – 8:00 PM**

**MONDAY, MARCH 28**

**REGISTRATION DESK 7:00 AM**

**CONTINENTAL BREAKFAST 8:00 - 9:00 AM**

**EXHIBIT HALL A OPEN**

**8:00 - 9:00 AM • 10:30 - 11:00 AM**

**2:00 - 2:30 PM • 4:00 - 4:30 PM • 6:00 - 7:30 PM**

**GENERAL SESSION 001**

**9:00 - 10:30 AM**

**001 - Case Studies in Professionalism & ASOPs (C 1.8)**

In this interactive session, panelists present three real-life case studies involving the ASOPs and professionalism issues. Attendees are invited to propose solutions, while the panelists present their views on how to analyze and resolve conflicting concerns presented by the case studies.

**Panel:** 1. David R. Godofsky, 2. Paul B. Zeisler, 3. Carol R. Sears

**REFRESHMENT BREAK (EXHIBIT HALL A)**

**10:30 – 11:00 AM**

**TRACK #1**

**11:00 AM – 12:30 PM**

**101 - Pension Relief Act (PRA) for Single ER Plans (C 1.8)**

The speakers at this session cover the Pension Relief Act of 2010 and any Technical Corrections and guidance. The relief amortization calculations and an overview of the Installment Acceleration Amount rules are also addressed. Also covered are the look back rules for credit balance usage for charitable plans, extension of accrual freeze relief, and Social Security Level Income relief. NOTE: Details of the Installment Acceleration Rules are covered in Session 601, and the delay of PPA rules for charitable plans is covered in Session 307. (Repeated at Session 202.)

**Panel:** 1. Eric A. Keener, 2. Michael F. Pollack



**Online registration available at:  
[www.enrolledactuaries.org](http://www.enrolledactuaries.org)**

### **102 - Application of Section 436 Rules to UCEBs and Plan Amendments (C 1.8)**

Before Unpredictable contingent event benefits are paid or plan amendments take effect, the plan actuary must test the effect of the UCEB or the plan amendment on the funded status of the plan. The speakers at this session describe the interplay of the various rules, including the relationship between amounts already included in the funding target for UCEBs and actual UCEB liabilities which arise and must be tested, and considerations under the section 436 regulations in testing whether the UCEB benefits can be paid or the plan amendment can take effect. Plan language that is needed to implement the restrictions is also discussed. (Linked to Session #402)

**Panel:** 1. James E. Holland, 2. Bruce Cadenhead

### **103 - What's Wrong with This... (C 1.8)**

Speakers at this practical, interactive session address the professionalism standards as they relate to actuarial reports, AFTAP certifications, and elections, along with many of the common pitfalls an actuary should avoid when issuing an actuarial communication.

**Panel:** 1. Margaret S. Berger, 2. John A. Potts, 3. Susan L. Breen-Held

### **104 - Advanced Nondiscrimination Topics (C 1.8)**

Complex coverage and nondiscrimination rules under 401(a)(4), 410(b) and 414(s) affect all our clients. Panelists address specific testing topics, including cross-testing, testing multiple plans, benefits, rights and features, and how to handle the special issues with respect to frozen (or closed) plans.

**Panel:** 1. Anne M. Button, 2. Janice M. Harbold

### **105 - Pension Relief Act for Multiemployer Plans (C 1.8)**

The speakers at this session cover the relief provisions of the Pension Relief Act of 2010 specific to multiemployer plans, based on available guidance. Panelists cover the specific provisions, along with the conditions required to utilize the relief.

**Panel:** 1. Joseph F. Hicks, 2. Joshua A. Shapiro, 3. John L. Bohman

### **106 - Voluntary Correction Programs (EPCRS) (C1.8)**

These days, no one can get everything right all the time. What do you do when you discover a compliance problem? Experts in Voluntary Corrections discuss real-life case studies and explain the correction programs, including SCP, VCP and CAP.

**Panel:** 1. Alex M. Brucker, 2. IRS Speaker

### **107 - Overview of Assumption Setting (C 1.8)**

In this session, panelists discuss how actuaries select assumptions in light of the guidance available to them, including standards of practice, practice notes and FASB guidance. Speakers at this session focus on all manners of assumptions, such as interest rates, demographic assumptions, and assumptions regarding payments, whether entirely at the actuary's discretion or mandated by law or other authority.

**Panel:** 1. Tonya B. Manning, 2. Daniel S. Atkinson, 3. Colin England, 4. Peter G. Rossi

## MONDAY LUNCHEON 12:30 – 2:15 PM

### MONDAY LUNCHEON ENTERTAINMENT



#### **Bob Gray**

*Entertainer with an Incredible Memory*

Bob Gray recognized authority on memory systems has spent the last twenty years traveling the globe entertaining and training corporations, governments and associations to adapt memory systems for their particular needs. He has developed a series of sales oriented personal development keynotes and workshops, which have been popular on four continents, as well as writing the best selling book *Right Brain Rapid Recall*.

## TRACK #2 2:30 – 4:00 PM

### **201 - Minimum Funding Basics for Single Employer Plans (C1.8)**

Need a refresher on funding basics for single employer plans? This session is a basic, high-level overview of current funding requirements, including any new guidance released. Minimum funding requirements are covered, including quarterly required contributions and liquidity shortfall requirements. The basics of pension funding under funding relief are covered, but Session 101 - Pension Relief Act for Single Employer Plans provides a more in-depth discussion. Quarterly contribution requirements are also covered in more detail in Session 501- Managing Credit Balances and Quarterlies. (Repeated at Session 401.)

Panel: 1. Susan L. Breen-Held, 2. Julie M. Ferguson, 3. Michael B. Hanley

### **202 - Pension Relief Act (PRA) for Single ER Plans (C 1.8)**

The speakers at this session cover the Pension Relief Act of 2010 and any Technical Corrections and guidance. The relief amortization calculations and an overview of the Installment Acceleration Amount rules are also addressed. Also covered are the look back rules for credit balance usage for charitable plans, extension of accrual freeze relief, and Social Security Level Income relief. NOTE: Details of the Installment Acceleration Rules are covered in Session 601, and the delay of PPA rules for charitable plans is covered in Session 307. (Repeat of Session 101.)

Panel: 1. Eric A. Keener, 2. Michael F. Pollack



### **203 - Late Breaking Developments (C .9 NC .9)**

Panelists review new guidance provided over the last year, with special focus on important developments that occur shortly before the meeting. The session may address rulings, regulations, litigations, and other exciting news. (Note - the breakdown between core and non-core credit is determined based on the actual content of the session.)

**Panel:** 1. John H. Moore, 2. Ethan E. Kra, 3. Kent A. Mason

### **204 - PBGC Potpourri for Small Plans (C 1.8)**

Hear from representatives of a variety of PBGC departments about issues that directly relate to small plans. Find out what to do when your client is going out of business and needs to terminate their pension plan. Understand reportable event filing requirements for small plans, what happens when a small plan misses contributions, and distress terminations for small plans. Learn about common premium filing errors, MyPAA enhancements and more. Attendees are encouraged to come prepared to ask questions of subject matter experts.

**Panel:** 1. Kristina Archeval, 2. Amy C. Viener, 3. Toni Montgomery-Chase

### **205 - Multiemployer PPA Zone Review (C 1.8)**

With more plans falling into either endangered or critical status, this session is a review of the thresholds for each of the statuses, the implications of being in a particular status and what it takes to emerge. The presenters at this session also review the types of corrective actions available to endangered and critical plans.

**Panel:** 1. Larry H. Weitzner, 2. Amanda J. Notaristefano

### **206 - Is Your Frozen Plan in Trouble? (C .9 NC .9)**

This session covers the many issues associated with frozen plans, including compliance, funding, nondiscrimination, and BRF issues.

**Panel:** 1. Daniel P. Cassidy, 2. Dean M. Crawford

### **207 - ASB Standards for Pension Actuaries (C1.8)**

A lot of time is spent worrying about limits placed on our professional judgment by outside bodies -- IRS, FASB, PBGC, etc. If you're looking for an overview of the ASB's Standards affecting pension actuaries issued by our profession, this session is for you! Any new standards or exposure drafts issued during the year are included.

**Panel:** 1. Sheila Kalkunte, 2. Gordon C. Enderle, 3. James F. Verlautz

## **REFRESHMENT BREAK (EXHIBIT HALL A)**

**4:00 – 4:30 PM**

### **TRACK #3**

**4:30 – 5:45 PM**

#### **301 - The Game of At-Risk – Conquering the Issues of Your At-Risk Plans (C 1.5)**

Speakers at this session cover the rules relating to at-risk status, calculation of at-risk liabilities, determination of at-risk contributions and other consequences of being at-risk. Attention is also given to the restrictions on executive benefit funding.

**Panel:** 1. David R. Jarrett, 2. Amy C. Sullivan

#### **302 - Participant Communications (C 1.5)**

Effective communications has always been an important element to managing a retirement program, but PPA has made proper communication essential. In recent years, certain of these communication issues have become more prevalent for defined benefit plans. In this session, the speakers review the disclosure requirements and communication strategies relating to Section 436 benefit restrictions, relative value of optional forms, ERISA 204(h) and participant benefit statements. Come away with the knowledge to navigate these complex participant communications.

**Panel:** 1. Ellen L. Kleinstuber, 2. Marvin L. Stokes, 3. Barbara H. Demi

#### **303 - Accounting Convergence (C .75 NC .75)**

Convergence of accounting rules has been on the horizon for a number of years. The speakers in this session review the issues, give a status update, and predict where (and when) the rules are likely to shake out.

**Panel:** 1. Jerrold Dubner, 2. John A. Potts

#### **304 - Small Plan Workshop (C .75 NC .75)**

Have you ever wished for the opportunity to discuss your problems with a group of peers? This workshop is an open forum on current problems and issues specific to sponsors of small plans. Topics may include PPA, PAA, IRC 401(a)(26), 410(b), 401(a)(4), 401(a)(17), 415 and 401(a)(9) and PBGC Funding rules for Small Plans. (This session is not recorded.)

**Panel:** 1. Lawrence Deutsch, 2. Marjorie R. Martin

#### **305 - Corporate In-house Actuaries (NC 1.5)**

Are you an in-house actuary? This workshop is for actuaries who work on retirement and other plans sponsored by their employers. Attendees have the opportunity to discuss the special problems and issues they encounter. (This session is not recorded.)

**Panel:** 1. Leslie A. McIntosh, 2. Deborah A. Tully

### **306 - Impact of Healthcare Reform (NC 1.5)**

Healthcare reform made a variety of changes that affect retiree medical valuations directly and indirectly. Our panelists briefly review the changes, discuss approaches to measuring their impacts for the valuation and how to reflect the new rules under ASC 715-60. The panelists also discuss how reform may affect valuation assumptions in general.

**Panel:** 1. Dale H. Yamamoto, 2. Milind K. Desai, Recorder: Keith T. Sartain

### **307 - Eligible Charitable Plan (C 1.5)**

Are any of your clients 501(c)(3) organizations? Do you know if their DB plan is sponsored by more than one employer (not just if they are multiple-employer)? If they fall under the classification of eligible charity plans, they may be forced to revert to pre-PPA funding and benefit restriction rules. Learn how this applies to your clients in this session.

**Panel:** 1. Craig P. Rosenthal, 2. Zorast Wadia

**TUESDAY, MARCH 29**  
**CONTINENTAL BREAKFAST**  
**8:00 - 8:45 AM**

**EXHIBIT HALL A OPEN**  
**8:00 - 8:45 AM • 10:30 - 11:00 AM • 3:30 - 4:00 PM**

### **GENERAL SESSION 002**

**8:45 – 10:30 am**

#### **002 - Public Plan Funding - an Emerging Crisis (C .9 NC .9)**

As taxpayers and as users of public services such as roads, rails, parks, and libraries, each of us is affected by the emerging funding problems of public pension plans. Many plans are poorly funded, facing increasing contribution levels, and threatening the budgets and the bond ratings of their sponsors. The press has been focusing on this emerging crisis, including the appropriate role of the actuarial profession and the effects of actuarial practices.

Come listen to representatives of plan sponsors and think-tank experts as they discuss the valuation and management of public pension plans for valuable insights into a problem that affects us all.

**Panel:** 1. Frank Todisco, 2. Andrew G. Biggs, 3. Keith Brainard, 4. Elizabeth McNichol

**REFRESHMENT BREAK (EXHIBIT HALL A)**

**10:30 – 11:00 AM**

**TRACK #4****11:00 AM – 12:30 PM****401 - Minimum Funding Basics for Single Employer Plans (C 1.8)**

Need a refresher on funding basics for single employer plans? This session is a basic, high-level overview of current funding requirements, including any new guidance released. Minimum funding requirements are covered, including quarterly required contributions and liquidity shortfall requirements. The basics of pension funding under funding relief are reviewed, but Session 101 - Pension Relief Act for Single Employer Plans provides a more in-depth discussion. Quarterly contribution requirements are also covered in more detail in Session 501- Managing Credit Balances and Quarterlies. (Repeat of Session 201.)

**Panel:** 1. Susan L. Breen-Held, 2. Julie M. Ferguson, 3. Michael B. Hanley

**402 - Section 436 Lump Sum and Benefit Accrual Session (C 1.8)**

As funding levels drop, plan actuaries will need to become more conversant with the section 436 restrictions on the payment of lump sums and other restricted benefits, and on the continuation of benefit accruals. Presenters at this session describe the application of the rules, the choices that are available when restrictions apply, and the options a plan can provide when restrictions cease to apply. The speakers at this session also discuss plan language that may be needed to implement these restrictions.

**Panel:** 1. James E. Holland, 2. Eric A. Keener, 3. Mark T. Dungan

**403 - Discussion of Gray Book & Blue Book Questions and Answers (C 1.8)**

Experienced practitioners involved in the process lead a review of government responses to the Gray Book questions. They comment on responses of particular interest and facilitate a dialogue on practical implications of the responses and alternative approaches where complete answers are not provided.

**Panel:** 1. Maria M. Sarli, 2. Bruce Cadenhead

**404 - Qualification Standards and Joint Board Regulations (C 1.8)**

Attend this session for an update on the Qualification Standards including the narrowing of the EA exemption for continuing education effective in 2011. Also hear about the proposed regulations issued by the Joint Board for the Enrollment of Actuaries issued in 2009, including some of the key comments received (or final regulations, if released).

**Panel:** 1. Carolyn E. Zimmerman, 2. Karen N. Smith

#### **405 - Withdrawal Liability Refresher and PBGC Technical Update 10-3 for Multiemployer Plans (C 1.8)**

Withdrawal Liability is back. PBGC Technical Update 10-3 provides guidance on simplified methods for applying the PPA requirement for a multiemployer plan in critical status. Beyond simply disregarding certain benefit reductions in determining the plan's unfunded vested benefits for purposes of determining an employer's withdrawal liability, there is a lot to know about this topic. The presenters at this session review each of the statutory withdrawal liability allocation methods and also how to deal with critical status benefit reductions that have to be disregarded when assessing withdrawal liability.

**Panel:** 1. James J. McKeogh, 2. Constance Markakis

#### **406 - Current Issues w/Public Employee Retirement Systems (C 1.8)**

A panel of experienced public plan actuaries discuss current issues including: sustainability, plan design, defined contribution developments, risk measurement and management and actuarial assumptions.

**Panel:** 1. Mark C. Olleman, 2. Lance J. Weiss

#### **407 - Cash Balance - Recent Developments (C 1.8)**

The presenters at this session review developments affecting cash balance and other hybrid defined benefit plans, including the proposed and final regulations issued in October 2010. Topics include, among others, market rates of return, whipsaw (lump sum, annuity, and funding), backloading, age discrimination, and cash balance conversions. (Repeated at Session 608)

**Panel:** 1. Lawrence J. Sher, 2. Richard Shea



### **SOCIAL LUNCHEON**

**12:30 – 1:45 PM**

*No Speaker/Entertainment*



**TRACK #5**  
**2:00 – 3:30 PM**

**501 - Managing Credit Balances and Quarterlies ( C 1.8)**

The presenters at this session provide a refresher on the rules governing credit balances, including calculation of credit balances, elections, and election deadlines. Effects of credit balances on various funded status threshold tests and related strategies are also covered. Finally, the panelists cover satisfying quarterly required contributions with credit balances, contributions, or a combination thereof, and the effect of late contributions on credit balance elections

**Panel:** 1. Mark T. Dungan, 2. David Scharf

**502 - IRS Focus Group (C 1.8)**

Representatives of the Employee Plans Division of the IRS meet with session attendees to discuss areas of mutual concern, suggestions for future guidance, and other topics that may arise. Take this opportunity to provide "feedback" to the people in Washington with whom we have the most interaction. (This session is not recorded.)

**Panel:** 1. Donald J. Segal, 2. IRS Representative

**503 - ERISA Litigation Affecting DB Plans (C 1.8)**

Speakers on this panel review recent court decisions affecting defined benefit plans and pension actuaries.

**Panel:** 1. David R. Godofsky, 2. Gregory C. Braden, 3. John H. Lowell

**504 - Small Plan Funding Issues (C .9/NC .9)**

Small plans can be tricky. Often, legislators and regulators create inadvertent pitfalls just when they thought they were helping you out. The panelists' presentation should help you navigate those gotchas before they attack your small plans.

**Panel:** 1. Richard A. Hochman, 2. Howard P. Rosenfeld

**505 - Multiemployer Plans Workshop (C 1.8)**

This session is an opportunity for multiemployer plan actuaries to engage in a discussion of practical issues, problems and experiences encountered in their practices. (This session is not recorded.)

**Panel:** 1. Matthew G. Deckinger, 2. Peter R. Hardcastle

### **506 - Reductions in Force (C 1.8)**

Your client is reducing their workforce. What are the effects on company financials and are there any nondiscrimination issues? Will the reduction trigger a partial plan termination and/or an ERISA Section 4062(e) event? What are the notification requirements to PBGC, what liabilities to the plan might need to be settled, and what is the process? These are some of the questions scheduled for discussion by PBGC and private practitioners.

**Panel:** 1. Kelly L. Karger, 2. Lonie A. Hassel, 3. Ajit Gadre

### **507 - PEP Design (C 1.8)**

Panelists review the design of the Pension Equity Plan (PEP) from a technical perspective. What works? What doesn't? For example, how does the PEP design satisfy the accrual rules and age discrimination requirements? How does a PEP satisfy the market rate of interest requirements for hybrid plans?

**Panel:** 1. Bruce C. Gaffney, 2. Robert E. Walter, 3. Carly Nichols

## **REFRESHMENT BREAK (EXHIBIT HALL A)**

**3:30 – 4:00 PM**

## **TRACK #6**

**4:00 – 5:30 PM**

### **601 - Impact of Installment Acceleration Rules (C 1.8)**

The Pension Relief Act allows single employer plan sponsors to elect reduced shortfall amortization payments. However, larger employers may find the benefit of the relief mitigated by installment acceleration rules associated with 1) aggregate excess employee compensation and 2) aggregate amount of extraordinary dividends and stock redemptions for the plan year. The panelists discuss how the conditions are defined, how the installment acceleration amount (IAA) is calculated, how to allocate the IAA across multiple plans and multiple elections years, how to apply caps and carryovers, the impact on later installments, etc. The speakers include illustrative examples of the impact on funding.

Please attend the Pension Relief Act for Single Employer Plans (Sessions 101 or 202) for a broader overview of the provision.

**Panel:** 1. Maria M. Sarli, 2. Kenneth K. Lining

### **602 - Lump Sums (C 1.8)**

The panel covers a variety of issues encountered by plans which pay lump sums. Topics covered may include calculation of lump sums, methodologies for valuing lump sums in accounting and funding valuations, top-25 restrictions on lump sum payment, 415 limits, grandfathering of more generous actuarial conversions than PPA, and calculations of benefits earned following an earlier lump sum payment.

**Panel:** 1. Jeanette C. Wagner, 2. Lisa G. Ullman

### **603 - Fiduciary Basics (C 1.8)**

The current economic, regulatory and litigation climate is increasing the focus on fiduciary issues and related issues of sound benefit plan governance for DB plans. The speakers at this session review the basic responsibilities all fiduciaries should be aware of, including best practice compliance approaches and case studies of common situations which may create fiduciary concerns. The panelists also cover rules non-fiduciaries (including Enrolled Actuaries) should observe to avoid inadvertently becoming fiduciaries.

**Panel:** 1. Barbara H. Demi, 2. Andrew L. Oringer, 3. William Belanger

### **604 - Small Plan Design and Technical Issues (C .9/NC .9)**

Plan design options from the simple to the most complex with focus on real world issues, common problems and practical solutions are discussed. Examples include safe harbors, general tested formulas, and DBk Plans.

**Panel:** 1. Lawrence Deutsch, 2. Kevin J. Donovan

### **605 - ERISA Basics (C 1.8)**

A survey of the basic rules applicable to qualified pension plans. As the rules have multiplied, do you find it more difficult to keep track of all the requirements? This session is for you! The speakers on this panel review the basics and give you a road map to a fully compliant plan!

**Panel:** 1. David C. Kaleda, 2. Christine S. Nassor, Recorder - Sarah Burke

### **606 - Funding Methods for Governmental Plans (C 1.8)**

Governmental plans are not subject to the ERISA regulations on funding methods. However, most governmental plans use some type of level funding method to determine the recommended contributions. Lately, the methodology used has come under scrutiny, particularly in the media. The presenters at this session discuss the funding methods used for governmental plans and the reasoning behind variations. The speakers also address the criticism that has been voiced in the press.

**Panel:** 1. Paul Angelo, 2. Douglas L. Rowe, 3. Judith A. Kermans

### **607 - Overview of the Code of Professional Conduct (C 1.8)**

It may have been awhile since you last reviewed our Code of Professional Conduct in detail. Our panel of experts helps you in refreshing your knowledge of the Code and include an overview of some common situations faced by Enrolled Actuaries.

**Panel:** 1. Thomas C. Griffin, 2. Lawrence A. Johansen

### **608 - Cash Balance - Recent Developments (C 1.8)**

The presenters at this session review developments affecting cash balance and other hybrid defined benefit plans, including the proposed and final regulations issued in October 2010. Topics include, among others, market rates of return, whipsaw (lump sum, annuity, and funding), backloading, age discrimination, and cash balance conversions. (Repeat of Session 407)

**Panel:** 1. Lawrence J. Sher, 2. Richard Shea



**TUESDAY EVENING**

**GENERAL RECEPTION**

**6:30 – 8:00 PM**

**WEDNESDAY, MARCH 30**

**CONTINENTAL BREAKFAST**

**7:00 - 8:00 AM**

**EXHIBIT HALL A OPEN**

**7:00 - 8:00 AM • 9:15 - 9:45 AM**

### **TRACK #7**

**8:00 – 9:15 AM**

### **701 - Form 5500 Topics (C 1.5)**

Gone are the days of “same as last year” preparation of Form 5500. 2010 brought many changes – among them are electronic filing with EFAST2, Schedule C disclosures, and potentially increased liability as a paid preparer. More changes are coming in 2011, including PTINs and the new Schedule 8955-SSA. Come join our panel for a discussion of these issues and how pension professionals and plan administrators have been dealing with them.

**Panel:** 1. Ellen L. Kleinstuber, 2. Janet Rabinowitz

### **702 - Investment for Pension Risk Management for Ongoing and Frozen Plans (C 1.5)**

What should actuaries know about managing pension investments to control risk? Speakers at this session cover a plan's investment strategy over its life cycle, including special considerations for frozen or closed plans, and de-risking as your plan's funded position improves.

**Panel:** 1. Eric I. Palley, 2. David A. Kelly, 3. Gene M. Kalwarski

### **703 - Dialogue with the JBEA (C 1.5)**

We expect to have new Joint Board regulations in time for this year's meeting. Come hear the details from key Joint Board members and get your questions answered.

**Panel:** 1. Donald J. Segal, 2. Carolyn E. Zimmerman, 3. Patrick W. McDonough

### **704 - PBGC Update (C 1.5)**

A panel of PBGC representatives provide an overview of recently published PBGC guidance, highlights from this year's "Blue Book," and other issues of interest to actuaries. There is plenty of time for questions from the audience. Participants are encouraged to come prepared with specific technical questions related to a PBGC topic.

**Panel:** 1. Amy C. Viener, 2. C. David Gustafson

### **705 - Disclosure Rules for Multiemployer Plans Under Section 101(k) (C 1.5)**

PPA added disclosure rules for multiemployer plans. The Department of Labor issued final regulations in 2010 interpreting those rules. Under those regulations, almost anything the plan actuary provides to the client will be subject to broader disclosure than ever before. The speakers at this session cover the regulations and the practical implications of the rules. Learn what documents must be provided and what circumstances and conditions exist surrounding this disclosure requirement.

**Panel:** 1. Hal S. Tepfer, 2. Lars C. Golumbic

### **706 - GASB Update (C 1.5)**

GASB has suggested possible changes that would dramatically alter the accounting rules with respect to governmental plans. Our panelists review the latest developments related to GASB standards for pension and retiree welfare accounting. A discussion on comments submitted last September on potential modifications to the pension standards, likely future direction and the exposure draft if issued. You can also expect the speakers to discuss best practices that have emerged under GASB 45 and what kind of modifications might be suggested when GASB solicits comments on it.

**Panel:** 1. Paul Angelo, 2. Kenneth L. Friedman

### **707 - Mortality Assumptions in the 21st Century (C 1.5)**

Actuaries are coming to grips with a consistent pattern of mortality improvements and are moving to get ahead of the trend. Panelists discuss the appropriateness of building mortality improvements into actuarial valuations and the mechanics of PPA mortality. Also, a member of the SOA's Retirement Plans Experience Committee previews the results of the new mortality study which is developing as a replacement for the RP-2000 mortality table.

**Panel:** 1. Christopher M. Bone, 2. Tonya B. Manning, 3. Diane Storm,  
4. Alice H. Wade, 5. Laurence Pinzur



## **REFRESHMENT BREAK (EXHIBIT HALL A)**

**9:15 – 9:45 AM**

### **TRACK #8**

**9:45 – 11:00 AM**

#### **801 - Completing the Schedule SB (C 1.8)**

Are you comfortable yet with the Schedule SB? Speakers at this session review the Schedule SB in detail, including the impact of final regulations and the Pension Relief Act. Come learn what's new, what to look out for, and how to get it right. For other Form 5500 topics, such as electronic filing and Schedule C changes, refer to Session 701.

**Panel:** 1. Amy M. Conoscenti, 2. Fred A. Peterson

#### **802 - Distress Terminations and the Early Warning Program (C 1.8)**

In the aftermath of the 2008 market decline, falling interest rates and continued economic uncertainty, the PBGC may be knocking at your client's door, or your client may be knocking at the PBGC's door. PBGC has become more proactive – find out what this means for you and your clients.

At the same time, distress terminations (out of bankruptcy) are becoming increasingly popular with employers. Learn about early warnings and the distress termination process and pitfalls that may be encountered. Come prepared with your questions. A general understanding of the plan termination process is assumed.

**Panel:** 1. Ellen L. Kleinstuber, 2. Harold J. Ashner, 3. Kristina Archeval

#### **803 - Dialogue with the IRS (C 1.5)**

A panel of high ranking IRS officials field your questions on a number of challenging issues. This is your chance to ask what you've always wanted to know about guidance.

**Panel:** 1. Donald J. Segal, 2. Tonya B. Manning

#### **804 - Advanced Assumption Setting in Volatile Times (C 1.5)**

Beyond the basics of assumption setting (see Session 107), what additional considerations might you want to include when you set actuarial assumptions? How should you reflect short term expected changes due to the current economic environment in the assumptions (e.g., discount rate, salary scale, form of payment, retirement age, etc.)? What differences should be assumed for forecasting? When should you use best estimate versus when should you base an assumption on the market?

**Panel:** 1. Daniel S. Atkinson, 2. Colin England

### **805 - Multiemployer Plans -- New FASB Disclosure Requirements (NC 1.5)**

The Financial Accounting Standards Board (FASB) released exposure drafts in 2010 related to loss contingencies (withdrawal liability for multiemployer plans) and for disclosure about an employer's participation in a multiemployer plan. Learn what contributing employers must disclose in their financial statements and how it might affect the plans in which they participate (based on available guidance.)

**Panel:** 1. Joyce A. Mader, 2. Cindy M. Fraterrigo, 4. Lawrence R. Beebe

### **806 - Public Employee Retirement Systems Workshop (NC 1.5)**

This is an open forum on current topics of concern to public plan actuaries. This year the speakers focus the discussion on the issue of public plan unfunded liabilities and the extensive press and controversy. Are costs too high? Are benefits too high? Other possible topics include the GASB Preliminary Views, potential insolvency, setting funding assumptions, asset valuation methods, salary spiking, and the focus of public interest on the government sector plans in today's economy. (This session is not recorded.)

**Panel:** 1. William B. Forna, 2. Lawrence A. Johansen

### **807 - FICA & Early Inclusion (NC 1.5)**

Do you remember making a decision on early inclusion for FICA taxes in a non-qualified plan? Times have changed - perhaps your initial decision needs to change, too. Come find out.

**Panel:** 1. David Scharf, 2. Seth D. Chosak, 3. Thomas D. Matthews

**003 - DB Plans: The Fall and the Rise (NC 1.5)**

Private sector defined benefit pension plans are continuing to die a slow death. As representatives of the retirement community, what is the actuarial profession doing to stave off the extinction of defined benefit plans? Without a major shift in retirement policy, corporate defined benefit plans will continue to disappear. Are we doing our job to educate Congress about this? The average American worker is left increasingly vulnerable following the freeze or termination of their defined benefit plan – have we adequately explained the impact on their retirement income security? New and effective plan designs that are sustainable through economic uncertainty and business cycles are imperative to the survival of defined benefit plans – are we leading the charge to advocate for change?

Despite some major initiatives in these areas, generally the answer is NO. With so much new legislation and regulation emerging in recent years, the leaders of our profession are focused on the details of PPA and managing the intricacies of credit balances, interest rate elections and benefit restrictions. As actuaries, we need to take a step back and focus on the bigger issue of how our profession can advocate for saving private sector defined benefit plans.

A panel of experts discuss what has been happening in recent years with plan design and present ideas for how defined benefit plans can be revitalized and made sustainable for the future.

**Panel:** 1. Thomas J. Finnegan, 2. Kenneth W. Porter, 3. Michael E. Clark,  
4. Lance J. Weiss

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**SEMINAR**  
**Registration Information**

***Before and After EA Meeting***

	Conference Member	EA Mtg Attendee	All Other Participants
<b>Professional Standards Seminar</b> Sunday, March 27, Noon-5:00 PM	<b>\$195*</b>	<b>\$225*</b>	<b>\$275*</b>
<b>Consulting Skills Seminar</b> Wednesday, March 30, 2:00-6:00 PM	<b>\$165*</b>	<b>\$200*</b>	<b>\$235*</b>
<b>2011 Pension Symposium - A Call to Action</b> Wednesday, March 30, 2:00-6:00 PM Thursday, March 31, 8:00 AM-Noon	<b>\$360*</b>	<b>\$385*</b>	<b>\$415*</b>

\*Registrations received four business days out from seminar date are considered on-site and are an additional \$70.

Space is limited and available on a first come, first-served basis. Registrations are only processed when accompanied by full payment.

All cancellations must be in writing (fax 847/719-6506). Cancellations received on or before 3/1/11 are refunded full fee less 25% administration fee.

Cancellations received after 3/2/11 are refunded full fee less 50% administration fee.

No refunds 15 business days before the seminar.

**Sunday, March 27, Noon-5:00 PM**

**Professional Standards / ABCD Hearing Seminar  
EA Core 5.4 Credits**

Code of Professional Conduct, ASOPs, Qualification Standards, EA Regulations – pension actuaries are surrounded by professionalism criteria. How can we be sure that we are meeting all of these requirements? How does our Code and Professional Standards benefit us and our clients? Are our Code and Standards serving their purpose? What can I and/or my employer do to mitigate exposure? What should we do if we make a mistake? What should I do if I know of a breach of the Code or Standards? What happens to actuaries who breach the Code or Standards? In addition to providing a basic review of the Code, Standards and ABCD, the presenters at this session, including current and former ABCD members, portray a subject actuary, investigator, and the ABCD Board in a “live” hearing. Audience members are asked to analyze, discuss and debate their views of the hearing and propose what they believe should be the outcome of the hearing. This seminar is a great opportunity to get an update on Professional Standards, while getting a behind the scenes look at how the ABCD functions. Consider attending this informative, retirement benefits focused seminar on Professional Standards and ethics.

**Wednesday, March 30, 2:00-6:00 PM**

**Consulting Skills Seminar  
EA Noncore 4.2**

You know the numbers. You’ve got the credentials. But taking actuarial exams isn’t going to make you a great consultant. It’s the classic issue: what got you here (your exam success) won’t get you there (success as a consultant). How do you keep your career moving and take your consulting skills to the next level? The presenters at this seminar focus on the skills needed for success as a consulting actuary. Put on by several experienced consulting actuaries, the session includes a variety of case studies and exercises in a workshop format, and helps you identify resources and on-the-job opportunities to further develop your consulting skills. This is expected to be a lively hands-on forum to kick-start your development from new consulting actuary to client trusted advisor.

**Wednesday, March 30, 2:00-6:00 PM**

**Thursday, March 31, 8:00 AM-Noon**

**2011 Pension Symposium – A Call To Action**

**EA Noncore 8.4 (EA Core TBD)**

Ten years ago, the United States' private pension system was the envy of the world. Today, that very same system is in a state of uncertainty. Most pension actuaries and other pension professionals can quickly point to specific aspects of the law as the culprit, Wall Street investors, the banking system, and/or they can point to an unfortunate confluence of circumstances in the economy that got us to where we are today.

For the last several years there has been ample debate over the proper solution to the pension funding challenges. While we can all come up with band-aid remedies to immediate concerns, we need to determine what is best in the long run.

The 2011 Pension Symposium is designed to challenge conventional thinking, provoke new insights, and inspire all of us to embrace new challenges as we progress in this rapidly changing pension environment. This year the symposium divides the future of DB plans into broad buckets and discusses various implications. Speakers from the large consulting firms, Pension Rights Center, and other pension professionals are invited to present their views on what's happening and where we are headed. These are interactive sessions with short presentations followed by open discussions with the speakers.

- **Causality:** A robust debate about causality of our situation. Actually more than just causes, the discussion focuses on why we are here and what can be done to maintain the current form of DB plans or expand them. The ongoing 20/20 ideas is a theme that is examined. What are the obstacles and solutions to effective actuarial engagement?
- **Where we are heading:** Let's move off the "blame game" and start to seriously examine where the future is for DB plans. What is the role the actuarial profession can and should play in the retirement security policy discussion? What are the critical elements of retirement security that actuaries can most effectively and should weigh in on?
- **Understanding Where We Are And How We Got There:** The group discusses moving into risk management of programs as we try to separate from "smoothing" and start examining what we can do to fix past problems.
- **Decline and Implications of Defined Benefit Plans:** What can we do for the future? Several books, articles and ideas have been thrown forward in the last few years and the discussions seriously address various options and opinions. The goal is to continue to develop a vision for a clear and concise future for pension plans.

As in the past, the Pension Symposium is limited in attendance (first come, first served!) to promote dialogue and the sharing of opinions among attendees. In each of four coordinated sessions, our panels of expert participants are invited to limit their prepared remarks so that we can get right to the discussion.





## Mark Your Calendars Continuing Education Opportunities

### CCA Annual Meetings

2011 CCA Annual Meeting  
October 23-26  
Las Vegas, NV

2012 CCA Annual Meeting  
Oct. 21-24  
TBA

2013 CCA Annual Meeting  
Oct. 20-23  
TBA

2014 CCA Annual Meeting  
Oct. 19-22  
TBA

### Enrolled Actuaries Meeting

2012 Enrolled Actuaries Meeting  
Mar. 25-28  
Marriott Wardman Park Hotel  
Washington, DC

2013 Enrolled Actuaries Meeting  
Apr. 7-10  
Marriott Wardman Park Hotel  
Washington, DC

2014 Enrolled Actuaries Meeting  
Mar. 23-26  
Marriott Wardman Park Hotel  
Washington, DC

## 2011 Audiocast Seminars Schedule

- January 19      Healthcare Reform for Non-Healthcare Actuaries
- February 9      Professionalism: Document Retention
- March 9      Benefit Restrictions
- April 13      Healthcare Reform for Non-Healthcare Actuaries  
Part II
- May 11      PPA Hot Topics
- June 15      EPCRS
- July 13      Professionalism
- September 14      Assumption Process
- November 9      IAS 19/Global Assumptions
- December 7      Professionalism: Communicating Bad News/  
Mistakes/Difficult Communications