

The following is a list of questions from old EA-2B and EA-2L exams that are either outdated or can otherwise be ignored as of 1/1/2017. If the question is generally still OK (although it is possible that a legal maximum or rate, such as a premium rate -- there have been major changes in the determination of PBGC premiums over the years, for example -- has changed), it has been indicated what is different (or should be ignored) in 2017. Note that it is possible there are other questions from old exams that should also be ignored that I may have missed, but these should at least be most of them. There have also been many syllabus changes over the years. The syllabus has not changed since 2013.

2001 Exam

Ignore Questions 8, 11, 24, 33, 35, 37

Question 22: Ignore Smith – the rules for a majority/substantial owner have changed.

Question 23: Still OK, although on a current exam, the segment interest rates would be used instead of the 30-year treasury rates.

Question 28: The concepts here are fine – just keep in mind that the liability has changed beginning in 2008 to 125% of the funding target plus target normal cost.

2002 Exam

General note about this exam: The life annuities needed to solve various problems were not included in the body of the questions on this exam because they were included in the attachment to the exam. See the table below with the annuity values needed to solve the questions on this exam.

Ignore Questions 5, 7, 13, 18, 19, 20, 25, 33

Question 30: Although the merger topic is listed in the syllabus of the EA-2L exam, this question covers material covered in IRS regulation 1.414(l)-1, which is on the reading list for EA-2F, not EA-2L. It is not expected that this would be covered on the EA-2L exam.

Life annuities using applicable mortality table for 2002 EA-2B exam

<u>Age x</u>	<u>5.00%</u>	<u>5.50%</u>	<u>6.00%</u>	<u>7.50%</u>
55		13.63	12.97	
60	13.04			
62	12.46		11.42	
65	11.53	11.07		9.52
70	9.91	9.57		

2003 Exam

Ignore Questions 13, 24, 30, 33

Question 23: Note that the 30-year Treasury rate would now be referenced as the segment interest rates (or simply the applicable interest rate) on the current exam.

Question 31: Although the merger topic is listed in the syllabus of the EA-2L exam, this question covers material covered in IRS regulation 1.414(i)-1, which is on the reading list for EA-2F, not EA-2L. It is not expected that this would be covered on the EA-2L exam.

2004 Exam

Ignore Questions 5, 7, 9, 13, 18, 19, 25, 27, 28

2005 Exam

Ignore Questions 7, 14, 20, 26, and 36

Question 23: Still OK, although on a current exam, the segment interest rates would be used instead of the 30-year treasury rates.

Question 30: Ignore Jones – the rules for a majority/substantial owner have changed.

Question 41: The concepts here are fine – just keep in mind that the liability has changed beginning in 2008 to 125% of the funding shortfall plus target normal cost.

2006 Exam

Ignore Questions 3, 27, 29, 32

Question 2: Although the merger topic is listed in the syllabus of the EA-2L exam, this question covers material covered in IRS regulation 1.414(i)-1, which is on the reading list for EA-2F, not EA-2L. It is not expected that this would be covered on the EA-2L exam.

2007 Exam

Ignore Questions 7, 10, 12, 17, 23, 24

2008 Exam

Question 8 is no longer true.

2009 Exam

Statement III in question 40 is no longer true.

2010 Exam

Ignore questions 18, 33, and 45. They have never been on the EA-2L syllabus, and were removed from the grading of the exam.

2011 Exam

Everything is still valid.

2012 Exam

Everything is still valid.

2013 Exam

Question 14: The penalty percentages have changed since 2013, but the concept of the question is still accurate.

2014 Exam

Everything is still valid.

2015 Exam

Everything is still valid.

2016 Exam

Everything is still valid.