

**Corrections and Additions to EA-2B Course Outline and Problems
Spring, 2012
(as of 4/5/2012)**

Page 15: The last sentence of the fourth to last bullet item should be changed to read:

The accrued benefit cannot decrease due to decreases in compensation because that would be deemed a decrease in accrual due to additional service.

Page 51: In question 20, the references to August 2010 should be August 2011 (as well as in the solution on the following page). Also, the plan year runs from 10/1 to 9/30.

Page 124: In the data for question 52, the salary years should be 2001 – 2005 (not 2009 – 2013).

Page 132: The last bulleted item should read:

If the result of 20% of the total employees is not an integer, the regulations allow for any reasonable rounding method to be used (up, down, or nearest), provided that the method is nondiscriminatory and consistent for all employees.

Page 136: The following sentence should be added to the data for question 58:

Any necessary rounding is to the next higher integer.

Page 478: The following PBGC Technical Update was added in the final Joint Board Examination Program for 2012:

09-2 For purposes of ERISA section 4010 benefit liability determination, benefits for participants who have not made an election as to the form of benefit can be based upon the default form under the plan for participants who have not elected a form of benefit.