

Pre- 2007 EA-2A Exam Listing

For purposes of the 2010 EA-2A exam, the following codes reflect which questions from pre-2007 exams are still applicable to the 2010 exam, under which conditions they still apply, and to some extent provide the general content of the questions. Note that exam questions can be obtained from the following web site: www.studymanuals.com. Click on the EA link, and scroll down to the EA-2A section and you will find links to each of the exams.

Codes:

1 – These are cost method questions, and are still applicable. Note that in a few cases the questions ask for the minimum funding requirement but have no credit balance or amortization bases, so they work just like funding method questions. These questions are still valid for 2010 and later. Note that they apply to multiemployer plan minimum funding and deductible limits, and can also be used for single employer plans to determine a recommended contribution.

2 – These would still be valid for a post-2007 plan year if they were a multiemployer plan. In some cases, the questions were already written in terms of multiemployer plan. Keep in mind that if they were multiemployer plans, all amortization bases prior to 2008 would be amortized based upon the amortization periods for multiemployer plans, and new 2008 bases would be amortized over a period of 15 years. Also note that prior to 2008, the extension period for amortization bases was 10 years, and that it generally is 5 years for multiemployer plans beginning in 2008. For the 404(a)(1)(D) deductible limit, 140% of current liability is used for the 2008 year. For waived deficiency bases, the interest rate to be used in 2008 and later for waived deficiencies prior to 2008 is the current valuation interest rate (the 150% of the Federal Mid-Term rate was generally used prior to 2008). Some of these questions have an additional funding charge or quarterly contribution late interest charge, but the amount is given and only used for the reconciliation account. This would not be used in 2010, but the questions could still be valuable as a practice tool to help in understanding how the reconciliation account helps to make the balance equation work. In full funding limit questions prior to 2004, ignore the OBRA '87 full funding limit since it no longer applies.

3 – Skip these. They generally deal with topics that are no longer valid. A few of them deal with the old OBRA '87 full funding limitation, which is out of date. Generally, the quarterly contribution and liquidity shortfall questions prior to 2008 are no longer valid, so I suggest skipping these.

4 – These questions are still valid (but don't fall into any of the prior categories).

5 – These may still be valid, although we need some clarification to be certain.

2006 Exam

- 1 – 1, 3, 6, 11, 13, 17, 19, 28, 30, 31, 33, 35, 40, 42, 43
- 2 – 2, 4, 5, 7 – 10, 12, 14, 15, 18, 21, 23, 24, 25, 27, 29, 32, 34, 36, 37, 39, 44
- 3 – 16, 20, 22, 26, 38, 41
- 4 – None
- 5 – None

2005 Exam

- 1 – 6, 11, 14, 17, 21, 23, 24, 32, 45
- 2 – 3, 4, 5, 7 – 10, 16, 18, 19, 22, 25, 27, 28, 29, 31, 33 - 42, 44, 46
- 3 – 13, 15, 20, 26, 30
- 4 – 1, 12, 43
- 5 – 2

2004 Exam

- 1 – 4, 5, 6, 11, 12, 13, 22, 27, 31, 33, 45
- 2 – 7, 8, 9, 10, 14, 17 - 21, 24, 26, 28, 29, 30, 32, 34, 35, 36, 38 (the waived deficiency excise tax for a multiemployer plan is 5%, not 10% as for single employer plans), 39, 41, 42, 44
- 3 – 2, 3, 15, 16, 23, 25, 37, 40, 43
- 4 – 1
- 5 – None

2003 Exam

- 1 – 2, 3, 4, 8, 11, 12, 14, 29, 34, 36, 44
- 2 – 5, 6, 7, 10, 13, 15, 17 - 20, 22 – 25, 27, 28, 30, 31, 33, 37, 38, 40 – 43, 45
- 3 – 9, 16, 21, 26, 32, 35, 39
- 4 – 1
- 5 – None

2002 Exam

- 1 – 6, 10, 11, 12, 20, 21, 23, 32, 34, 35, 36, 38, 40
- 2 – 1, 2, 3, 5, 7, 9, 13 – 16, 18, 22, 24 – 28, 30, 31, 33, 37, 39
- 3 – 4, 8, 17, 19, 29
- 4 – None
- 5 – None

2001 Exam

1 – 1, 7, 9, 11, 16, 22, 23, 25, 31, 38 (note that statement III may no longer be true – we need regulations)

2 – 2, 4, 5, 6, 8, 12, 13, 15, 18, 19, 21, 24, 28, 29, 32 – 37, 39 – 43

3 – 3, 10, 14, 17, 20, 26, 27, 30

4 – None

5 – None