

The following is a list of questions from old EA-2B exams that are either outdated or can otherwise be ignored as of 1/1/2008. If the question is generally still OK, it has been indicated what is different (or should be ignored) in 2008.

2001 Exam

Ignore Questions 1, 7, 8, 24, 35 - 37

Question 22: Ignore Smith

Question 28: The concepts here are fine – just keep in mind that the liability has changed in 2008 to 125% of the funding shortfall (or funding target, if they ever get around to a technical correction) 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 separate file with the annuity values needed to solve the questions on this exam.

Ignore Questions 4, 5, 7, 10, 13, 15 – 17, 19, 25, 28, 29

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

2003 Exam

Ignore Questions 4 – 7, 24 – 30

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

2004 Exam

Ignore Questions 5, 7, 13, 18, 22, 25, 26, 37, 38

Question 19: In 2008, the market value of assets would be used instead of the actuarial value of assets.

Question 27: In 2008, the market value of assets would be used instead of the actuarial value of assets. In addition, the flat premium would be equal to \$33 per participant.

2005 Exam

Ignore Questions 3 – 5, 18, 20, 24, 25, 33, 36, 40

Question 30: Ignore Jones.

Question 41: The concepts here are fine – just keep in mind that the liability has changed in 2008 to 125% of the funding shortfall (or funding target, if they ever get around to a technical correction) plus target normal cost.

2006 Exam

Ignore Questions 9, 12, 18, 23, 28, 29, 32, 34, 35

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

Question 27: In 2008, the market value of assets would be used instead of the actuarial value of assets.

2007 Exam

Ignore Questions 7, 9 – 12, 14, 23, 25, 29, 37

Question 17: Assume that actuarial value of assets is equal to market value of assets.