

The following is a list of questions from old EA-2B exams that are either outdated or can otherwise be ignored as of 1/1/2009 (many of them are now on the EA-2A syllabus). If the question is generally still OK, it has been indicated what is different (or should be ignored) in 2009. 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.

2001 Exam

Ignore Questions 1, 7, 8, 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 segmented 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 shortfall 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 4, 5, 7, 10, 13, 15 – 17, 19, 20, 25, 28, 29, 33

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, 13, 24 – 30, 33

Question 23: Note that the 30-year Treasury rate would now be referenced as the segmented 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-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, 9, 13, 18, 19, 22, 25 – 28, 37, 38

2005 Exam

Ignore Questions 3 – 5, 7, 18, 20, 24 – 26, 33, 36, 40

Question 23: Still OK, although on a current exam, the segmented 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 1, 9, 12, 18, 23, 27 – 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.

2007 Exam

Ignore Questions 7, 9 – 12, 14, 17, 23 – 25, 29, 37

2008 Exam

Everything is still valid.

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		