

The following is a list of questions from old EA-2B and EA-2L exams that are either outdated or can otherwise be ignored as of 1/1/2024. 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 2024. 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 20: The rules for determining a reduction in the number of active participants that result in a reportable event have changed. This affects statement II in this question.

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 11: The rules for determining a reduction in the number of active participants that result in a reportable event have changed.

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

Question 36: The rules for determining a reduction in the number of active participants that result in a reportable event have changed. This affects Plan I in this question. The rest of the question is still accurate.

2005 Exam

Ignore Questions 7, 14, 19, 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.

Question 17: The rules for determining a reduction in the number of active participants that result in a reportable event have changed.

2007 Exam

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

2008 Exam

Question 8 is no longer true.

Question 17: The rules for determining a reduction in the number of active participants that result in a reportable event have changed.

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.

Question 19: The rules for determining a reduction in the number of active participants that result in a reportable event have changed.

2011 Exam

Everything is still valid.

2012 Exam

Question 34: The rules of ERISA section 4050 regarding the determination of the designated benefit have been revised since this question was written,

2013 Exam

Ignore question 46. The missing participant rules have been updated.

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

Question 42: The rules for determining a reduction in the number of active participants that result in a reportable event have changed.

2014 Exam

Everything is still valid.

2015 Exam

Ignore question 6. The missing participant rules have been updated.

Question 10: The funding target for purposes of the 4010 funding shortfall used the stabilized interest rates prior to 2016. The non-stabilized rates would be used for years after 2015.

Question 18: The rules with regard to this reportable event have changed since 2015, so this question is obsolete.

2016 Exam

Everything is still valid.

2017 Exam

Everything is still valid.

2018 Exam

Question 36: In 2021, the PBGC changed its assumptions for valuing lump sums to use the 417(e) applicable interest and mortality. So the two selected annuity factors in this question would be equal in a current question.

2019 Exam

Question 35: The rules for determining a reduction in the number of active participants that result in a reportable event have changed.

2020 Exam

Everything is still valid.

2021 Exam

Everything is still valid.

2022 Exam

Everything is still valid.

2023 Exam

Everything is still valid.