

## What DB Plan Administrators Need to Know About PPA



The second webcast  
in the 2008  
webcast series

*Presented by: Norman Levinrad, FSPA, CPC, President, and Joan A. Gucciardi, MSPA, CPC, Senior Consulting Actuary*

### February 5, 2008

2:00 p.m. – 3:40 p.m. Eastern  
1:00 p.m. – 2:40 p.m. Central  
12:00 p.m. – 1:40 p.m. Mountain  
11:00 a.m. – 12:40 p.m. Pacific

Open registration for the live show until  
February 4, 2008

Register online by logging on to  
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## What's the Topic?

PPA 2006: Just the thought of it strikes terror in the hearts of actuaries far and wide. Learn the basics of the new funding and benefit restriction rules for defined benefit plans from two actuaries. (This webcast will be targeted towards non-actuaries, but everyone administering DB plans is encouraged to attend!) Join Norman Levinrad, FSPA, CPC, and Joan A. Gucciardi, MSPA, CPC, both of Summit Benefit and Actuarial Services, Inc., in a discussion of:

- When benefit restrictions are applied and to whom they apply
- Why it is so important to get 2007 census data quickly
- How the 417(e) lump sum is determined under the 3-tier segment rates
- Why the old benefit restrictions on distributions to HCEs still apply
- Why there is only one funding method under PPA, but actuaries may use old funding methods in making recommendations for contributions under PPA
- The impact of the new funding rules on minimum required contributions for 2008 plan years
- How the rules for maximum deductions have changed in 2008 and the flexibility that plan sponsors will have

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Live on February 5  
 (Registration Deadline: 2/4/08) . . . . .   
 Recorded available February 12  
 (Registration Deadline: 2/28/09) . . . . .

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### 2008 Upcoming Webcasts

February 15, 2008 ~ Proposed PPA Funding Rules  
 March 2008 ~ 5500 Rules