

# RET – Design and Accounting, U.S. Exam

Spring 2020/Fall 2020

## Important Exam Information:

### [Exam Registration](#)

Candidates may register online or with an application.

### [Order Study Notes](#)

Study notes are part of the required syllabus and are not available electronically but may be purchased through the online store.

### Syllabus Readings

Readings listed in this syllabus may include study notes, online readings and textbooks. Candidates are responsible for all readings in their entirety, including sections such as Appendices, unless it is stated otherwise in the syllabus.

### [Introductory Study Note](#)

The Introductory Study Note has a complete listing of all study notes as well as errata and other important information.

### [Case Study](#)

The case study will be provided with the examination. Candidates will not be allowed to bring their copy of the case study into the examination room.

### [Past Exams](#)

Past Exams from 2000-present are available on SOA website.

### [Updates](#)

Candidates should be sure to check the Updates page on the exam home page periodically for additional corrections or notices.

## 1. Topic: Benefit Plan Structure and Features

### Learning Objectives

The candidate will understand how to analyze different types of registered/qualified retirement plans and retiree health plans.

### Learning Outcomes

The Candidate will be able to:

Describe the structure of the following plans:

- a) Traditional defined benefit plans
- b) Defined contribution and savings plans
- c) Hybrid plans
- d) Retiree health plans
- e) Other alternative retirement plans such as shared risk plans, target benefit plans, etc.

Given a plan type, explain the relevance, risks and range of plan features including the following:

- a) Plan eligibility requirements
- b) Benefit eligibility requirements, accrual, vesting
- c) Benefit / contribution formula, including the methods of integration with government-provided benefits
- d) Payment options and associated adjustments to the amount of benefit
- e) Ancillary benefits
- f) Benefit subsidies and their value, vested or non-vested
- g) Participant investment options
- h) Required and optional employee contributions
- i) Phased retirement and DROP plans
- j) Risk-sharing provisions

### Resources

- *Retirement Plans - 401(k)s, IRAs and Other Deferred Compensation Approaches*, Allen et al., 12<sup>th</sup> Edition, 2018
  - o Ch. 2, 3, 6-13, 17, 21, 29, 31 (pp.593-606)
- *Fundamentals of Private Pensions*, McGill et al., 9<sup>th</sup> Edition, 2010
  - o Ch. 5, 9, 10 & 12
- *Morneau Shepell Handbook of Canadian Pension and Benefit Plans*, Shepell, Morneau, Whiston, Bethune and Clooney, J. Gregory, 16<sup>th</sup> Edition, 2016
  - o Ch. 1, 3 (Canada regulatory environment), 6, 16 (background only) & 30
- *Fundamentals of Retiree Group Benefits*, Yamamoto, Dale H., 2<sup>nd</sup> Edition, 2015
  - o Ch. 1, 2 (pp. 20-25), 4 (excluding pp. 89-110) & 5 (p. 168 only)

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- DA-100-13: Issues for Implementing Phased Retirement in Defined Benefit Plans
- DA-102-13: Evaluating the Design of Private Pension Plans: Costs and Benefits of Risk Sharing
- DA-103-13: Risk Allocation in Retirement Plans: A Better Solution
- DA-104-13: Deferred Retirement Option Plans (“DROP” Plans)
- DA-110-13: Integration with Social Security
- DA-159-16: The OECD Roadmap for the Good Design of Defined Contribution Pension Plans
- DA-164-17: Defined Contribution Plan Success Factors
- DA-165-17: Phased Retirement – An Important Part of the Evolving Retirement Scene
- DA-815-17: Strategic Moves: The Exchange Option for Retirees
- DA-820-18: Multi-Employer Plans
- [CIA Report of the Task Force on Target Benefit Plans](#)
- [New Retirement Plan Designs for the 21st Century](#), Pension Forum, Dec 2008, pp. 41-56 (including commentary and responses)
- [Embedded Options in Pension Plans: Valuation of Guarantees in Cash Balance Plans](#), sections 1, 2, 3, 4, 6, 7 & Appendix II
- [The Next Evolution in Defined Contribution Retirement Plan Design: A Guide for DC Plan Sponsors to Implementing Retirement Income Programs](#) (pp. 61-88 background only)

## 2. Topic: Benefit Plan Regulations Applicable to Plan Design

### Learning Objectives

The candidate will understand the impact of the regulatory environment on plan design.

### Learning Outcomes

The Candidate will be able to:

- a) Explain and apply restrictions on plan design features to a proposed plan design
- b) Explain and test for limits on plan designs and features that protect participant rights
- c) Test for plan design restrictions intended to control the use of tax incentives
- d) Describe the process and apply the principles and rules governing the conversion from one type of plan to another
- e) Understand conflicts between regulation and design objectives and recommend alternatives

### Resources

- *Retirement Plans - 401(k)s, IRAs and Other Deferred Compensation Approaches*, Allen et al., 12<sup>th</sup> Edition, 2018
  - o Ch. 3, 6 -10, 12-14, 17, 21 & 31 (pp.593-606)
- *Fundamentals of Private Pensions*, McGill et al., 9<sup>th</sup> Edition, 2010
  - o Ch. 12
- DA-132-13: Chapter 5 of Pension Policy: The Search for Better Solutions
- DA-160-18: OECD Pensions Outlook 2016, Highlights
- [CIA Report of the Task Force on Target Benefit Plans](#)

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**3. Topic: Participant Risks**

**Learning Objectives**

The candidate will be able to analyze the risks faced by retirees and the participants of retirement plans and retiree health plans.

**Learning Outcomes**

The Candidate will be able to:

- a) Identify risks faced by retirees and the elderly
- b) Describe and contrast the risks faced by participants of
  - i. Government sponsored retirement plans
  - ii. Single employer sponsored retirement plans
  - iii. Multiemployer retirement plans, and
  - iv. Social insurance plans
- c) Evaluate benefit adequacy and measure replacement income for members of a particular plan given other sources of retirement income
- d) Propose ways in which retirement plan and retiree health plan design can manage the range of risks faced by plan participants and retirees

**Resources**

- *Retirement Plans - 401(k)s, IRAs and Other Deferred Compensation Approaches*, Allen et al., 12<sup>th</sup> Edition, 2018
  - o Ch. 11, 14, 17, 21 & 31 (pp. 593-606)
- *Fundamentals of Private Pensions*, McGill et al., 9<sup>th</sup> Edition, 2010
  - o Ch. 5, 9 & 12
- DA-102-13: OECD paper, Evaluating the Design of Private Pension Plans: Costs and Benefits of Risk Sharing
- DA-103-13: Risk Allocation in Retirement Plans: A Better Solution
- DA-114-13: Risk Management and Public Plan Retirement Systems - Appendices only (pp. 1-33 background only)
- DA-115-13: Private Pensions: Alternative Approaches Could Address Retirement Risks Faced by Workers but Pose Tradeoffs, pp.1-35, GAO
- DA-161-16: Pension Issues in Mergers and Acquisitions
- DA-166-17: Shifting Public Sector DB Plans to DC, pp.1-22
- DA-172-18: The Promise of Defined Ambition Plans: Lessons for the United States
- DA-173-18: How Accurately does 70% Final Employment Earnings Replacement Measure Retirement Income (In)Adequacy? Introducing the Living Standards Replacement Rate (LSRR) – (sections 3.1, 3.2, 3.4, 4 & 5 and Appendices background only)
- DA-174-18: An Improved Application of the Variable Annuity

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- DA-817-18: Savings Medicare Beneficiaries Need for Health Expenses
- [CIA Report of the Task Force on Target Benefit Plans](#)
- [CIA Ed Note: Financial Risks Inherent in Multi-Employer Pension Plans and Target Benefit Pension Plans, CIA TF on MEPP/TBPP Funding, May 2011](#)
- [The Next Evolution in Defined Contribution Retirement Plan Design: A Guide for DC Plan Sponsors to Implementing Retirement Income Programs](#) (pp. 61-88 background only)
- [Hybrid Pensions: Risk Sharing Arrangements for Pension Plan Sponsors and Participants](#)
- [Managing Post-Retirement Risks, A Guide to Retirement Planning](#)

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#### 4. Topic: Sponsor Risks

##### Learning Objectives

The candidate will understand how to evaluate plan design risks faced by sponsors of retirement plans and retiree health plans.

##### Learning Outcomes

The Candidate will be able to:

- a) Identify how plan features, temporary or permanent, can adversely affect the plan sponsor
- b) Assess the risk from options offered, including:
  - i. Phased retirement
  - ii. Postponed retirement
  - iii. Early retirement
  - iv. Option factors
  - v. Embedded Options
  - vi. Portability Options
- c) Recommend ways to mitigate the risks identified with a particular plan feature
- d) Analyze the issues related to plan provisions that cannot be removed
- e) Assess the impact of possible changes in plan design due to changes in legislation

##### Resources

- DA-100-13: Issues for Implementing Phased Retirement in Defined Benefit Plans
- DA-102-13: Evaluating the Design of Private Pension Plans: Costs and Benefits of Risk Sharing
- DA-103-13: Risk Allocation in Retirement Plans: A Better Solution
- DA-104-13: Deferred Retirement Option Plans (“DROP” Plans)
- DA-114-13: Risk Management and Public Plan Retirement Systems, Appendix only (pp. 1-33 background only)
- DA-154-15: Implementing Early Retirement Incentive Programs: A Step-by-Step Guide
- DA-166-17: Shifting Public Sector DB Plans to DC, pp.1-22
- DA-821-20: In Depth – Risk Sharing in Public Retirement Plans
- [CIA Report of the Task Force on Target Benefit Plans](#)
- [New Retirement Plan Designs for the 21st Century](#), Pension Forum, Dec 2008, pp. 41-56 (including commentary and responses)
- [Embedded Options in Pension Plans: Valuation of Guarantees in Cash Balance Plans](#), sections 1, 2, 3, 4, 6, 7 & Appendix II
- [Embedded Options in Pension Plans: Catalogue of Embedded Options Survey of Prevalence of Embedded Options](#), pp. 1-17

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- [The Next Evolution in Defined Contribution Retirement Plan Design: A Guide for DC Plan Sponsors to Implementing Retirement Income Programs](#)
- [Hybrid Pensions: Risk Sharing Arrangements for Pension Plan Sponsors and Participants](#)
- [Pension Risk Transfer: Evaluating Impact and Barriers for De-Risking Strategies](#), Dec 2014, pp. 16, 17 & 20-27



## 5. Topic: Sponsor's Goals and Benefit Plan Design

### Learning Objectives

The candidate will understand how to evaluate sponsor's goals for the retirement plan, evaluate alternative plan types and features, and recommend a plan design appropriate for the sponsor's goals.

### Learning Outcomes

Given a context, the Candidate will be able to:

- a) Describe ways to identify and prioritize the sponsor's goals related to the design of the retirement plan
- b) Assess the tradeoffs between different goals
- c) Assess the feasibility of achieving the sponsor's goals for their retirement plan
- d) State relationships or recognize contradictions between a sponsor's plan design goals and the retirement risks faced by retirees
- e) Identify the ways that regulation impacts the sponsor's plan design goals
- f) Design retirement programs that manage retirement risk and are consistent with sponsor objectives
- g) Design retirement programs that promote employee behavior consistent with sponsor objectives.
- h) Evaluate the pros and cons from both a sponsor and employee perspective of introducing options that impact the labor force demographics
- i) Recommend a method to integrate government-provided benefits with retirement plan designs in order to meet the plan sponsor's particular goals and defend the recommendation
- j) Advise a plan sponsor regarding the choice of design elements for their retiree health program
- k) Evaluate and incorporate, as appropriate, different social insurance and employer sponsored plan types and features that occur internationally in providing recommendations
- l) Give examples of plans that are appropriate for multinational companies and their employees including third country nationals and expatriates
- m) Recommend an appropriate plan type and plan design features for providing retirement benefits and defend the recommendations

### Resources

- *Retirement Plans - 401(k)s, IRAs and Other Deferred Compensation Approaches*, Allen et al., 12<sup>th</sup> Edition, 2018
  - Ch. 2, 3 & 29
- *Fundamentals of Private Pensions*, McGill et al., 9<sup>th</sup> Edition, 2010
  - Ch. 5
- *Fundamentals of Retiree Group Benefits*, Yamamoto, Dale H., 2<sup>nd</sup> Edition, 2015
  - Ch. 1 & 4 (excluding pp. 89-110)
- DA-100-13: Issues for Implementing Phased Retirement in Defined Benefit Plans
- DA-102-13: Evaluating the Design of Private Pension Plans: Costs and Benefits of Risk Sharing
- DA-103-13: Risk Allocation in Retirement Plans: A Better Solution

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- DA-104-13: Deferred Retirement Option Plans (“DROP” Plans)
- DA-105-13: Measuring Terminable Postretirement Obligations
- DA-107-13: Green DB Eliminate Wasteful Practices and Make Your DB Plan Sustainable
- DA-125-13: Should Variable Pay Count Towards Benefits Calculations?
- DA-132-13: Turner, Pension Policy: The Search for Better Solutions, 2010, Ch. 1 (pp. 4-11) and Ch. 5
- DA-133-13: Chapter 34 of *The Handbook of Employee Benefits: Health and Group Benefits*
- DA-164-17: Defined Contribution Plan Success Factors
- DA-165-17: Phased Retirement – An Important Part of the Evolving Retirement Scene
- DA-166-17: Shifting Public Sector DB Plans to DC, pp. 1-22
- DA-172-18: The Promise of Defined Ambition Plans: Lessons for the United States
- DA-174-18: An Improved Application of the Variable Annuity
- DA-181-20: International Pension Plans: Dispelling the Myths
- DA-182-20: International Pension Plans: A Good Fit for Mobile Workers
- DA-813-16: Freezing Defined Benefit Plans
- [New Retirement Plan Designs for the 21st Century](#), Pension Forum, Dec 2008, pp. 41-56 (including commentary and responses)

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| <b>6. Topic: Executive Plan Design</b>   |
| <b>Learning Objectives</b>   |
| The candidate will understand how to analyze, synthesize and evaluate plans designed for executives or the highly paid.  |
| <b>Learning Outcomes</b>   |
| The Candidate will be able to: <ul style="list-style-type: none"><li>a) Given a specific context, synthesize, evaluate and apply principles and features of executive deferred compensation retirement plans</li><li>b) Given a specific context, apply principles and features of supplemental retirement plans</li><li>c) Integrate a plan for executives with the basic benefit plan</li></ul>  |
| <b>Resources</b>   |
| <ul style="list-style-type: none"><li>• <i>Retirement Plans - 401(k)s, IRAs and Other Deferred Compensation Approaches</i>, Allen et al., 12<sup>th</sup> Edition, 2018<ul style="list-style-type: none"><li>o Ch. 14</li></ul></li><li>• DA-135-13: Towers Perrin, <i>The Handbook of Executive Benefits</i>, Chapter 15 (Golden Parachutes) pp. 238-244 only</li><li>• DA-156-15: <i>Moving from a DB Executive Retirement Plan to a DC Executive Retirement Plan</i>, October 2014 (parts 1, 2 &amp; 4)</li><li>• DA-621-17: <i>U.S. Tax Rules Impact Canadian-Sponsored Plans</i></li><li>• DA-802-13: <i>Internal Revenue Code 409A and Non-Qualified Plan Design Consideration</i></li><li>• DA-803-13: <i>Evaluating Financing Options for Nonqualified Benefit Plans</i></li></ul> |

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| <b>7. Topic: Actuarial Assumptions</b>   |
| <b>Learning Objectives</b>   |
| The candidate will understand how to analyze/synthesize the factors that go into selection of actuarial assumptions.   |
| <b>Learning Outcomes</b>   |
| Given a context, the Candidate will be able to: <ul style="list-style-type: none"><li>a) Evaluate appropriateness of current assumptions</li><li>b) Describe and explain the different perspectives on the selection of assumptions</li><li>c) Describe and apply the techniques used in the development of economic assumptions</li><li>d) Recommend appropriate assumptions for a particular type of valuation and defend the selection</li><li>e) Select demographic and economic assumptions appropriate for a projection valuation</li></ul>  |
| <b>Resources</b>   |
| <ul style="list-style-type: none"><li>• <i>Fundamentals of Retiree Group Benefits</i>, Yamamoto, Dale H., 2<sup>nd</sup> Edition, 2015<ul style="list-style-type: none"><li>o Ch. 9 (pp.308-339 &amp; 350-357)</li></ul></li><li>• DA-136-17: Selection of Actuarial Assumptions, SOA Version, Mercer, pp.5-69</li><li>• DA-137-13: Pension Projections</li><li>• DA-139-15: ASOP 35, Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations</li><li>• DA-140-15: ASOP 27 Selection of Economic Assumptions for Measuring Pension Obligations</li><li>• DA-162-16: Selecting and Documenting Mortality Assumptions for Pensions including Appendix 2 (Appendix 1 for background only)</li><li>• DA-167-16: ASOP 25: Credibility Procedures</li><li>• DA-171-17: Exposure Draft: Selecting Investment Return Assumptions based on Anticipated Future Experience</li><li>• DA-175-18: Alternatives for Pension Cost Recognition – Implementation Approaches Using Bond Models</li><li>• DA-176-18: Expected Return</li><li>• DA-177-18: Fixed Income Methodology Overview</li><li>• DA-178-18: Equity Methodology Overview</li><li>• DA-183-20: Forecasting Investment Returns and Expected Return Assumptions for Pension Actuaries</li><li>• DA-818-19: Financial Reporting Considerations Related to Pension and other Postretirement Benefits</li><li>• DA-822-20: Valuing Benefits Payable as a Lump Sum (Appendices background only)</li><li>• <a href="#">Getzen Model of Long-Run Medical Cost Trends</a></li><li>• <a href="#">Duration and Convexity for Pension Liabilities</a>, Pension Section News, Sep 2013</li></ul> |

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- [Can Pensions Be Valued as Marketed Securities](#), Pension Section News, Jun 2009
- [What's Wrong with ASOP 27? Bad Measures, Bad Decisions](#), pp. 40-46
- [Credibility Educational Resource for Pension Actuaries](#), Society of Actuaries

## 8. Topic: Funding Policy and Accounting Standards

### Learning Objectives

The candidate will understand how to recommend and advise on the financial effects of funding policy and accounting standards in line with the sponsor's goals, given constraints.

### Learning Outcomes

The Candidate will be able to:

- a) Perform valuations for special purposes, including:
  - i. Plan termination/windup
  - ii. Accounting valuations
  - iii. Open group valuations
  - iv. Plan mergers, acquisitions and spinoffs
- b) Analyze, recommend, and defend an appropriate funding policy or asset valuation method in line with the sponsor's goals
- c) Demonstrate how the retirement plan's cash inflows and outflows can affect the plan sponsor
- d) Advise plan sponsors on accounting costs and disclosures for retirement plans under various standards and interpretations
- e) Demonstrate the sensitivity of financial measures to given changes in plan design
- f) Describe how a plan's funded status can impact union negotiations for multiemployer plans
- g) Perform and interpret the results of projections for short and long range planning including the effect of proposed plan changes

### Resources

- *Morneau Shepell Handbook of Canadian Pension and Benefit Plans*, Shepell, Morneau, Whiston, Bethune and Clooney, J. Gregory, 16<sup>th</sup> Edition, 2016
  - o Ch. 6 & 13 (pp. 407-413)
- *Fundamentals of Retiree Group Benefits*, Yamamoto, Dale H., 2<sup>nd</sup> Edition, 2015
  - o Ch. 5 (excluding pp. 161-167 & 176), 7 & 9 (pp. 308-339 & 350-357)
- DA-105-13: Measuring Terminable Postretirement Obligations
- DA-114-13: Risk Management and Public Plan Retirement Systems - Appendices only (pp. 1-33 background only)
- DA-137-13: Pension Projections
- DA-142-15: ASOP 4, Measuring Pension Obligations and Determining Pension Plan Costs or Contributions
- DA-145-13: Acquiring a U.S. Operation—A Primer
- DA-146-15: ASOP 6, Measuring Retiree Group Benefit Obligations and Determining Retiree Group Benefits Program Periodic Costs or Actuarially Determined Contributions
- DA-147-13: Intricately Linked: Pensions and Corporate Financial Performance

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- DA-157-18: PWC IFRS Manual of Accounting Ch. 12 (excluding FAQ 12.113.2 to 12.127.1)
- DA-168-19: IFRS and US GAAP: Similarities and Differences, Ch. 5 only
- DA-169-17: Mergers and Acquisitions: Key considerations for retirement plan conversion
- DA-170-17: Accounting for Buy-ins
- DA-175-18: Alternatives for Pension Cost Recognition—Implementation Approaches Using Bond Models
- DA-179-19: Introduction (A58), IFRS1 (paragraphs 1-40 & Appendix A), IAS19, IFRIC14
- DA-180-18: Alternative Approaches to Calculating Service and Interest Cost under FASB ASC Topic 715, KPMG
- DA-185-20: Plan Curtailments & Settlements Under FASB ASC Topic 715 Relating to Plan Terminations, Part 1
- DA-186-20: Plan Curtailments & Settlements Under FASB ASC Topic 715 Relating to Plan Terminations, Part 2
- DA-804-19: FASB Accounting Standards Codification Topic 715
- DA-806-18: ASOP 21 - Responding to or Assisting Auditors or Examiners in Connection with Financial Audits, Financial Reviews and Financial Examinations
- DA-807-13: ASOP 44 - Selection and Use of Asset Valuation Methods for pension Valuations
- DA-811-15: Gearing Up to Comply with GASB's New Accounting Standards for Public Sector Pension Plans and Sponsoring Employers, Segal, Public Sector Letter, December 2012
- DA-814-16: Accounting for Plan Splits & Plan Mergers Under U.S. GAAP
- DA-819-18: The Funding of State and Local Pensions: 2015-2020 (Appendices for background only)
- DA-820-18: Multi-Employer Plans
- [Embedded Options in Pension Plans: Valuation of Guarantees in Cash Balance Plans](#), sections 1, 2, 3, 4, 6, 7 & Appendix II
- [CIA Educational Note: Financial Risks Inherent in Multi-Employer Pension Plans and Target Benefit Pension Plans, CIA Task Force on MEPP/TBPP Funding](#), May 2011
- [Embedded Options in Pension Plans: Catalogue of Embedded Options Survey of Prevalence of Embedded Options](#), pp.1-17
- [Duration and Convexity for Pension Liabilities](#), Pension Section News, Sep 2013
- [Pension Risk Transfer: Evaluating Impact and Barriers for De-Risking Strategies](#), pp. 16, 17 & 20-27

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| <b>9. Topic: Professionalism</b>   |
| <b>Learning Objectives</b>   |
| The candidate will understand how to apply the standards of practice and guides to professional conduct.   |
| <b>Learning Outcomes</b>   |
| In general or given a context, the Candidate will be able to: <ul style="list-style-type: none"><li>a) Apply the standards related to communications to plan sponsors and others with an interest in an actuary's results (i.e., participants, auditors, etc.)</li><li>b) Explain and apply the Guides to Professional Conduct</li><li>c) Explain and apply relevant qualification standards</li><li>d) Demonstrate compliance with requirements regarding the actuary's responsibilities to the participants, plan sponsors, etc.</li><li>e) Explain and apply all of the applicable standards of practice related to valuing retirement obligations</li><li>f) Recognize situations and actions that violate or compromise Standards or the Guides to Professional Conduct</li><li>g) Recommend a course of action to repair a violation of the Standards or the Guides to Professional Conduct</li></ul>  |
| <b>Resources</b>   |
| <ul style="list-style-type: none"><li>• DA-139-15: ASOP 35 - Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations</li><li>• DA-140-15: ASOP 27 - Selection of Economic Assumptions for Measuring Pension Obligations</li><li>• DA-142-15: ASOP 4 - Measuring Pension Obligations</li><li>• DA-146-15: ASOP 6 - Measuring Retiree Group Benefit Obligations and Determining Retiree Group Benefits Program Periodic Costs or Actuarially Determined Contributions</li><li>• DA-805-18: ASOP 23 - Data Quality (background only)</li><li>• DA-806-18: ASOP 21 - Responding to or Assisting Auditors or Examiners in Connection with Financial Audits, Financial Reviews and Financial Examinations</li><li>• DA-807-13: ASOP 44 - Selection and Use of Asset Valuation Methods for pension Valuations</li><li>• DA-808-17: ASOP 34 - Actuarial Practice Concerning Retirement Plan Benefits in Domestic Relations Actions, pp. 1-16</li><li>• DA-809-13: ASOP 41 - Actuarial Communications</li><li>• <a href="#">Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States</a></li><li>• <a href="#">AAA Code of Professional Conduct</a></li><li>• <a href="#">SOA Code of Professional Conduct</a></li></ul> |