

January 25, 2011 Portland Actuarial Club Luncheon

Title: *Real Experiences with 409A*
Speaker: *Steve Shearer, EA – M Benefit Solutions*
When: Tuesday January 25, 2011 at 12:00 noon Heathman Hotel – Fremont Room
Where: 1001 SW Broadway Portland, OR 97205
RSVP: Please RSVP by **January 21st at 10:00 am** at our website:
www.PortlandActuarialClub.org/contact/rsvp/
RSVPs received later than the deadline will incur an additional \$5 fee.

Real Experiences with 409A

In the qualified plan arena the focus for the last few years has been on the Pension Protection Act, but in the non-qualified arena the focus has been on Section 409A of the Internal Revenue Code and its application to both defined benefit and defined contribution plans.

Steve will discuss some of the experiences their company has had with its clients in dealing with Section 409A violations as well as applying plan provisions within the confines of 409A restrictions.

About the Speaker

Steve Shearer, EA has been a pension actuary for 28 years, 25 of those with his current employer M Benefit Solutions working on non-qualified pension plans. He is a member of the Conference of Consulting Actuaries. Steve has a B.A. in Mathematics and Economics as well as a Masters in Management from Willamette University.