

Chapter Webinar Coalition

ISCEBS

Understanding ADP / ACP Testing for Your Defined Contribution Plan

Wednesday, February 10, 2021

10:45a – 12:00p Pacific Time

Via Webinar - No Cost

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Session Overview

This presentation is a follow up to the July event, "Understanding Nondiscrimination Testing Under IRC Section 401(a)(4), 410(b), and 401(a)(26)." This session is meant to provide a more narrowed focus of the nondiscrimination testing that applies to qualified defined contribution plans, specifically the Actual Deferral Percentage (ADP) and Actual Contribution (ACP) tests. This presentation will focus on the basics of testing, how to remedy a failed test, and plan design considerations to avoid future testing failures.

Top Take Aways

- The basics of ADP and ACP testing
- Remedies for failed testing
- Plan design considerations for plan sponsors to avoid future testing failures

Speakers: Jarred D. Wilson, MAAA, EA | Vice President & Consulting Actuary | Segal

Mr. Wilson is a Vice President and Consulting Actuary in Segal's New York office, with 23 years of experience. He has specialized expertise in a wide range of employee benefit services, including nondiscrimination testing, plan design, actuarial analysis development and funding strategies in alignment with corporate objectives, and the determination of accounting implications associated with ongoing plan operations. He also works with corporations on benefit and de-risking strategies and plan management. Mr. Wilson has extensive experience consulting on plan design alternatives in conjunction with compliance testing under IRC Sections 401(a)(4) and 410(b), as well as corporate pension valuations under ERISA and PPA, and FAS and IAS pension accounting. He also has experience with post-retirement health and welfare benefit plans and has worked on special projects including plan redesign, curtailments, and M&A. He consults to both large and small pension plan sponsors, including corporate and nonprofit clients.

Prior to joining Segal, Mr. Wilson was an Assistant Vice President and Consultant with a national benefits consulting firm, where he advised both large and small clients on a variety of retirement issues.

Mr. Wilson earned a BS in Actuarial and Mathematical Science from the University at Albany, State University of New York. He is a Member of the American Academy of Actuaries and an Enrolled Actuary.

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(hosted through the PNW Chapter of ISCEBS)**



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