



## Defined Benefit/Cash Balance eSource

A must-have eBook for ERISA professionals working with traditional and cash balance defined benefit plans. Written by Lorraine Dorsa, FCA, MAAA, MSPA, EA, CEBS, this comprehensive treatise covers all aspects of traditional and cash balance DB plans and is written to be accessible for all whether you are a novice or expert.

- Detailed explanations of both traditional and cash balance benefit formulas
- Includes chapters discussing the design and testing of DB/CB combo
- Covers the unique issues presented with defined benefit plan corrections
- Excel worksheets demonstrating benefit formulas and accrual rules
- All of the other things you like about the ERISApedia platform including:
  - Easy-to-read format
  - Direct links to Extensive Government Source materials
  - Modern web-based search capability: via Table of Contents or Search terms



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Lorraine Dorsa, FCA, MAAA, MSPA, EA, CEBS is a Principal at Aegis Pension Services Inc., an actuarial firm in Ponte Vedra Beach, FL. She has extensive experience providing defined benefit and cash balance plan design analysis, actuarial consulting, and actuarial support services to plan administrators, TPAs, CPAs and financial

institutions. She is a frequent speaker at employee benefits conferences including those sponsored by ASPPA, NIPA, AICPA and other professional associations as well as seminars sponsored by financial institutions, plan sponsors and other groups.

She is an Enrolled Actuary, Certified Employee Benefits Specialist, Fellow of the Conference of Consulting Actuaries (CCA), Member of the American Academy of Actuaries (AAA), Member of the American Society of Pension Professionals and Actuaries (ASPPA) and Member of the National Institute of Pension Administrators (NIPA).

