

Kurt F. Piper F.S.P.A., A.S.A., E.A.
Consulting Actuary

Member of the Actuarial Board for Counseling and Discipline - ABCD (2007 – 2012)
Member of the Leadership Council, ASPPA College of Pension Actuaries – ACOPA (2008 – 2019)
Vice President of the Leadership Council, ASPPA College of Pension Actuaries – ACOPA (2011 – 2014)
President ASPPA College of Pension Actuaries – ACOPA (2016 – 2017)
Member, of the Board of Directors, American Society of Pension Professionals & Actuaries (2000 – 2006)
Member of the Government Affairs Committee, ASPPA (1994 –)
Member, ASPPA College of Pension Actuaries - ASPPA/ACOPA (1982 - 2014)
Fellow, ASPPA American Society of Enrolled Actuaries - ASPPA/ACOPA/ASEA (2014 -)
Member, American Academy of Actuaries – AAA (1980 - 2018)
Member, Society of Actuaries – SOA (1979 -)
Enrolled Actuary – (1982 -)
President, Los Angeles Actuarial Club (1991 – 1992)
Chairman, Enrolled Actuaries Workshop, (1990 -)
Chair, EA2-B Committee of the Joint Board Advisory Committee (2006 – 2008)
Vice-chair, EA2-B Committee of the Joint Board Advisory Committee (2004 – 2006)
Member, EA2-B Committee of the Joint Board Advisory Committee (2000 – 2008)

1994 – present	Owner & Chief Actuary Piper Pension & Profit Sharing Los Angeles, CA
1992 – 1994	Vice President and Chief Actuary Dun & Bradstreet Pension Services Los Angeles, CA and various nationwide locations
1985 – 1992	Senior Vice President and Chief Actuary, Benefits Planning Division National Associates, Inc. Los Angeles, CA and other regional locations
1983 – 1985	Vice President & Senior Actuary National Associates, Inc. Los Angeles, CA and other regional locations
1978 – 1983	Associate Actuary National Associates, Inc. Los Angeles, CA
1976 – 1978	Actuarial Assistant Pennsylvania Life Insurance Company Santa Monica, CA

Bachelor of Arts – Mathematics & Rhetoric, University of California, Berkeley, 1976

A partial list of presentations:

- Life Insurance in Qualified Plans (1981)
- Plan Terminations (2003)
- Underfunded Defined Benefit Pension Plans (2003)
- Distribution Forms (2006)
- Preparing Schedule B of Form 5500 (2006)
- DB/DC Combos (2005, 2006)

DB/k (404) Deductions (2007)
404 & 404(a)(7) (2009)
Plan Terminations DB & DC (2010)
IRC Section 415 Limitations on Defined Benefit Pension Plans (2012)
Interest Rates In All Its Glory (2013)
Professionalism and Ethics for Actuaries (2014)
Reportable Events (2014)
Guild Plan Aggregation (2019)
Actuarial Assumptions (2020)
Owner Only Plans (2021)
The Many Challenges with Takeover Plans (2021)
Guild Plan Aggregation (2022)

Mr. Piper is a frequent speaker and has spoken for, among others, American Society of Enrolled Actuaries (ASEA), ASPPA's College of Pension Actuaries, the American Society of Pension Professional & Actuaries, the Beverly Hills Bar Association, the Western Pension & Benefits Conference, the National Institute of Pension Administrators, the Society of Actuaries, the Los Angeles Benefits Conference, and the Great Lakes Benefit Conference, the latter two of which are jointly sponsored by the Internal Revenue Service and other organizations.

During 1992, Mr. Piper served as an Editor of The Pension Actuary, the monthly technical publication of the American Society of Pension Professionals & Actuaries.

In September 1990 Mr. Piper testified before a Treasury Department committee with respect to proposed regulations under IRC Section 401(a)(4) (non-discrimination) and has submitted written comments on various Treasury and IRS proposed regulations and other projects including comments on regulations under Code section 415 (maximum benefits and contributions) and phased retirement regulations.

I, Kurt F. Piper, am Owner and Chief Actuary for Piper Pension & Profit Sharing, an actuarial consulting and pension, 401(k), and profit sharing administration firm founded in February 1994 and based in Los Angeles, California, specializing in the design and administration of tax qualified plans for small businesses. I am a member of the Society of Actuaries, and the ASPPA College of Pension Actuaries and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein or as otherwise provided.