GARY J. MEVORAH, ASA, EA, MSEA
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EXPERIENCE

GARY J. MEVORAH, Woodland Hills **2021 – Present**
PRESIDENT AND CHIEF ACTUARY

Expertise in the administration and compliance of qualified retirement plans.

In this capacity I provide pension actuarial consulting services to third party administrators, corporations, small businesses, financial advisors, attorneys, CPAs and individuals. Services encompass providing expertise with regard to traditional defined benefit pension plans, cash balance plans, and defined contribution plans. Applicable functions include plan design, plan implementation, actuarial calculations, non discrimination testing, due diligence, plan resolution projects, and expert witness testimonials.

Significant achievements include 1) obtaining an additional $2 million of lost pension value for a participant of a guild pension plan and 2) rectifying missed filings, actuarial calculations, and non discrimination testing for a plan sponsor going back to 2004.

QBI, LLC an ASCENSUS COMPANY, Woodland Hills, CA **2011 - 2021**
CHIEF ACTUARY

Manage an actuarial staff of 6, including workflow management, training, hiring, technical procedures and quality control.

Provide actuarial expertise to clients and colleagues, inclusive of creative plan designs and implementation of small to mid-size qualified retirement plans. Consulting of technical actuarial and pension matters with clients, colleagues, and advisors; train staff, and extensive work related to proposals, business development and plan takeovers.

Presenter at educational seminars on retirement planning. Subject matter expert in company wide development of workflow management software development.

Technical expertise consists of cross tested and combined plan testing, cash balance plans, coordination of multiemployer plan benefits for testing IRC section 415 limits, working with corporate and self-employed business entities, and top heavy plan aggregation rules.

Significant achievement was managing our business development production in a substantially more efficient and profitable manner, inclusive of the growth of several hundred new defined benefit pension plans.

BOYCE AND ASSOCIATES, INC. Scottsdale, AZ 12/2010 – 12/2011
CHIEF ACTUARY

Provided actuarial services and expertise for Southwest region third party administration consulting firm.

Reviewed actuarial work in connection with defined benefit plan actuarial valuations, schedules SB, plan design, cross tested plan design, and non discrimination testing for defined contribution and defined benefit plans.

Prepared FAS87 financial accounting reports

Enhanced the quality control of actuarial department; developed and mentored actuarial staff so that they could attain enrolled actuary status.

PENSIONS BY DESIGN, INC., San Diego, CA 2004 – 2011
CHIEF ACTUARY

Provide business, retirement and deferred compensation consulting services to high net worth corporate business owners, entrepreneurs, sole proprietors, and self-employed individuals.

Such services include the design, implementation, and actuarial and administrative services related to defined benefit pension plans, cash balance pension plans, defined contribution plans, combined 401(k) profit sharing and pension plans, 412(e)(3) insurance funded pension plans and offset plans. Total caseload of close to 250 qualified retirement plans, ranging in size from one employee to over 100 employees.

Speaker at educational seminars on matters related to The Pension Protection Act of 2006, tax compliance in connection with pension plans for self employed individuals, and advanced plan design opportunities for business owners.

Significant achievements include the development of an actuarial valuation and administration system for the firm and to enhance business by providing creative plan designs, such as combined cross tested offset plans.

PENSIONRIGHT.COM, Norcross, GA
ACTUARY, PRESIDENT **1998 – 2004**

Pension Entitlement:
- Review pension calculations and provide consulting services for participants of large corporate defined benefit pension plans and cash balance plans and large public employee retirement systems.

Pension Due Diligence:
- Review pension calculation systems and plan administration for large corporate sponsored defined benefit pension or cash balance plans. Review plan compliance associated with GUST, EGTRRA, and all IRC sections applicable under ERISA for defined benefit plan sponsors.

Expert Testimony:
- Evaluation of the division of pensions through divorce and provide expert testimony in cases involving pension litigation.

Significant achievement was to determine a systemic error in the calculation of pension benefits from a large corporate cash balance pension plan that resulted in a correction of pension benefits to former employees of nearly $60 million.

PENSION SERVICE COMPANY, Atlanta, GA
ACTUARY **1992 - 1998**

- Lead Consultant and manager of a multiple agent employer Public Employee Retirement System containing 75 defined benefit plans and assets in excess of $200 million.

- Business development, inclusive of plan design, strategizing, preparation and presentation of proposals, implementation of new or successor pension plans, and administration of such plans.

- Plan design analysis and restructuring, inclusive of cost impact analysis and presentations at Board meetings and client meetings with finance, human resource and special interest employee groups.

- Deliver presentations at the quarterly Pension Board of Trustees meetings. The topics included year end disclosures, plan funding, plan provisions, new legislature, and any other matters that pertain to administration or fiduciary responsibilities.

- Actuarial services for non-qualified Supplemental Executive Retirement Plans for banks, inclusive of FAS 87 accounting, plan design and review of qualified plan benefits.

- Other technical experience, such as application of GASB Statements #5, 25, 26, & 27, plan assumption experience studies, projection studies, public employer pension law, IRC Section 414 (h) employer pick-up plans and Private Letter Ruling requests, reconciliation of fixed income and equity professionally managed funds.

Significant achievement was to design and implement enhancements to the pension plan for one of the largest Counties of Georgia. This plan redesign took close to two years to complete and included the implementation of an IRS approved employee paid pick-up provision and cost studies to assure that cost of plan benefit improvements were funded with employee contributions. The plan redesign required extensive meetings with the Board of Commissioners, County Finance and Human Resource personnel, heads of the police and firefighter departments and the Retirement Committee.

ERNST AND YOUNG, Atlanta, GA
MANAGER AND ASSOCIATE ACTUARY **1991 - 1992**

- Primary contact and consultant for several clients
- Supervised and managed staff of actuarial students; responsible for balancing work schedules and budgets
- Other post employment benefits - FAS 106 expense calculations
- Proposals to provide actuarial valuation and retirement plan design studies to prospective clients
- Executive Benefit Plan Program

THE WYATT COMPANY, New York, NY
ASSOCIATE ACTUARY **1984 - 1991**

- Responsible for the supervision of eight actuarial students and technicians.
- Back up consulting responsibilities on clients ranging in size from 50 to 50,000 participants.
- Technical experience includes; FAS '87 pension expense and financial disclosure, IRS funding cash contribution valuations, Plan spin-offs and terminations; mergers and acquisitions, FAS '88 calculations for settlements and curtailments, collective bargaining negotiations, TRA '86 compliance; OBRA 1987, and experience analysis studies.

Significant achievement was to provide on-call (sometimes through the night) technical analysis in connection with Union Plan benefits negotiations for a Fortune 100 Company.

OTHER PROFESSIONAL INVOLVEMENT

- Served on Actuary of the Future Council
- Served on the “Personal Actuary” task force
- Speaker at Society of Actuary Meetings
- Written articles for Contingencies magazine and Actuary of the Future newsletter

EDUCATION

- BS, Mathematics with a minor in Computer Science, State University of New York, Albany, NY

SYSTEMS

- Datair, Actuarial Systems Corporation, MS Excel, MS Word, MS Power Point

ACCREDITATION

- Associate of the Society of Actuaries (ASA)
- Enrolled Actuary (EA)
- Member of American Society of Enrolled Actuaries (ASEA)

OTHER INTERESTS

- Health and Fitness, Arts and Entertainment, Golf, Traveling, and Reading
- Community Involvement includes past memberships with The Chamber of Commerce, Rotary International and Toastmasters