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CLARITY IN NUMBERS, LLC
Actuaries | Consultants

Summary of Experience

As a Consulting Actuary for Clarity in Numbers, LLC, Jeff helps employers manage their total retirement programs including pension and Other Post-Employment Benefits (OPEBs). He has experience providing actuarial valuation and consulting services in many industries: not-for-profit, tax-exempt, and publicly traded Fortune 100 companies.

Jeff assists private sector employers with the governance and administration of their retirement programs: actuarial valuations of pension plans, including funding requirements; benefit calculations and benefit statements; experience/assumption studies; non-discrimination testing for tax-qualified retirement programs (pension and 401(k) profit-sharing); financial statement accounting for qualified and nonqualified pensions under and U.S. GAAP Accounting Standards Codification (ASC) 715/960; financial statement accounting for OPEBs under and U.S. GAAP Accounting Standards Codification (ASC) 715/960.

Jeff leads the efforts to ensure that management understands the significant impact of their employee benefit programs during business combinations and divestitures by providing financial statement and cash flow analyses, purchase price considerations, and post-merger integration and design. Jeff also provides guidance and leads the process for our clients in the event of a plan freeze, or plan termination (both standard and distress).

Jeff assists government sector entities with the administration of their retirement programs: determination of cash flow and financial statement accounting for pensions under Governmental Accounting Standards Board (GASB) No. 25 and No. 27 (GASB 25 and GASB 27) and for OPEBs under GASB 43 and GASB 45.

Prior to joining Clarity in Numbers, LLC, Jeff led the relationships for a large number organizations as a Consulting Actuary for Watson Wyatt Worldwide, covering the valuation and administration of qualified and non-qualified pension programs and OPEBs. Prior to Watson Wyatt Worldwide, Jeff served as a “pension and retirement resource” for the transaction services engagements for Ernst & Young in addition to his primary responsibilities as a Consulting Actuary.

Jeff designs qualified and non-qualified retirement programs including: Cash Balance Plans (including conversion post-Pension Protection Act), Age-weighted Profit Sharing Plans, Pension Equity Plans, Floor Offset Plans, SERPs, IRC section 457 plans, and Health Reimbursement Accounts (HRAs).

Professional Affiliations

- Fellow of the Society of Actuaries (FSA, 2001)
- Enrolled Actuary under ERISA (EA, 2001)
- Member of the American Academy of Actuaries (MAAA, 2000)

Education

BS, Mathematics and MA in Applied Mathematics; Indiana University

Community Service

- Presented John Marshall Law School, Fundamentals of Retirement Plan (plan design), Apr 2009
- Presented University of Illinois, Employee Benefits (hybrid retirement plans), Sep 2008
- Society of Actuaries Exam Proctor 2008