

SUMMARY OF EA-2A PROBLEMS BY TYPE (INCLUDING 2000)

Problem Type	2000 Exam	99 Exam	98 Exam	97 Exam	96 Exam	95 Exam	94 Exam	93 Exam	92 Exam	91 Exam
404 DEDUCTIBLE LIMITS										
FFL calcs	46	28, 45	18, 20 31, 39	23	22, 41		05	34	10	18, 24 30
404(a)(7) DB/DC	36, 48	39	03, 37 41	43, 47	35, 44	31, 39	02, 34	17		28
404 and MFSA			26, 33 46	41		25, 32	12, 26 31	04	02, 08 15	13
Tax year	39	29, 30	23, 40	32	19, 32	22	08, 27		21	01
UCL, partic count	28, 38			46			32	08, 15	26	02
RR 81-213 (max)		31		28		13				
Interest change		40	34		40					
Miscellany						28				32
404(g)	40		24				04			
412 MINIMUM CONTRIBUTIONS										
Method chg	35	32, 43	16, 19 35	21	11, 15 24		28, 33	11, 25 33	17, 28	14, 26 31
412(l) AFC	29, 30	12, 23 37, 41	02, 25	01, 31 42	27	18, 40	17, 19	09, 35	07, 35	04, 12
Quarterly	43	44, 46	21	15, 22 36	21, 31	11, 14	10, 18 25	21, 26	04, 13 16, 33	29
CL, FFL	03, 04		29	05, 06 07, 10 16	43		03	05		
Balance equation				30, 34 35, 39		09	01	14		07
Plan change	34	21	22		13	20		01		06
Miscellany	05, 06 08, 32		08	27					01, 23	15
Waiver	26				17, 29			02, 12	06	17
Interest change	41	24				38		32		10
RR 81-213 (min)	17					36			11	
Multiemployer	49	22			34					
Earned income		50					23		18	
Liquidity	11				02					
AMFSA					33			06	31	
OTHER										
414(l)	10, 47	01, 48	38	45	26	15	14	19, 23		05, 21, 23
414 misc		04, 14	07	02						
415 not 415(e)	13, 16, 22, 24	27, 50	12, 30	44, 49	23, 37	10, 35	16	18, 24, 31	12, 24	08, 20, 22, 25
416	14, 18, 21	11, 15, 42	05, 27, 28	48	10, 30	16, 23		29	29	
415(e)			45		18	17, 26,	06, 24	10, 13,	34	03

Problem Type	2000 Exam	99 Exam	98 Exam	97 Exam	96 Exam	95 Exam	94 Exam	93 Exam	92 Exam	91 Exam
OBSOLETE						41		16		
OBRA FFC OBSOLETE	33	35, 49	15							