

JERRY REISS
ENROLLED ACTUARY
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SUMMARY

- **Enrolled Actuary (1983) #23-3608**
- **Associateship, Society of Actuaries Examinations (1982)**
- **Beat the National Office of Service in Key Audit (1993)**
- **25+ years Effective Problem Solver, Creative Solutions for small business**
- **Forensic Skills (Listed in Best Experts in America 2006-2012)**
 1. **For Employment Law 2006-2012**
 2. **For Family Law 2007-2012**
- **Built TPA Business with more than 100 clients (1983 – 1993)**
- **Results Driven and Results Oriented**
- **Widely published 30+ Treatises**
- **Excellent Written and Verbal Skills**
- **Good Experience with Presentations before large and small audiences**
- **Over 100+ Hits on Google**
- **More than Two Dozen References at my website**

EMPLOYMENT

- **Mr. Reiss provides consulting services on traditional and Cash Balance Plans, as well as all sorts of deferred compensation plans. Provided actuarial services to**

Employee Benefit Consultants of Florida, Inc., from 1/02/2012 through 12/31/2020, when the company was acquired by a Pennsylvania TPA that had its own actuary.

- **Forensic Expert** from 1993 through present date, for Employment Law, Family Law, ERISA, Estate Planning, Elder Law, Asset Protection, Investments and just about everything financial.
- Self-employed from 11/83 through December 31, 2000: Formed J. Reiss Co, a TPA firm that provided administrative services, consulting services and actuarial certification until January 2001. My specialty is problem solving and I confronted and solved the most important problems that my clients faced. About half the fees that were generated were connected with this problem-solving activity. I worked with creative out-of-the box solutions in addition to the more conventional ones. Some of the out-of-the-box solutions involved transacting merger/acquisition sales, commencing congressional investigations with IRS Oversight Committee and beating the National Office of IRS by proving the elements in the complaint. I never witnessed a problem that was unsolvable, and I carried that talent over into the forensic area where I worked with such notables as Sherwin Simmons, Nell Hennessey and Stephen Kellison. In 1993, I launched a new business that provides forensic services for ERISA, Family Law and Employment Law and these activities continue through the current date. While in the employ of J. Reiss Company I handled about 120 small clients. These clients range from 1 to 150 plan participants, mostly defined benefit plans. I also provided actuarial & consulting services to another 150 clients serviced by several competing TPA firms in the Tampa/St. Petersburg area.
- Southeastern Actuarial Services in Tampa, FL 3/82 through 11/83, V.P. & Actuary. Provided much the same services as above to a 200+ client base, 1-150 lives.
- RL Abedon Company, (An insurance brokerage firm) Providence, R.I. 8/1980 – 3/82. Clientele small clients; ran pension department, supervised about 30 people. Similar services, as above, except actuarial certification provided by David Secor, FSA, E.A. an outside consultant.
- 2/78 – 8/80, New England Life Insurance Company. Supervised a team of students on valuations for about 600 small pension plans. Reported to David Nesselle, FSA.
- 9/72 – 2/78 student actuary in NY (Guardian Life Insurance Company) in Indianapolis (Howard E. Nyhart Company) and Chicago (AS Hansen, Inc., now part of AON).

DETAILED ELEMENTS OF PROFESSIONAL EXPERIENCE

➤ PENSION & WELFARE BENEFITS

- a) Provided Pension Plan Administrative Services to over 1000 employer-sponsors listed above. Services include preparation of benefit certificates, allocations of contributions and forfeitures, and plan asset accounting. Provides annual reports (filings with IRS and Department of Labor), reports to plan administrator, disclosure to participants, distribution forms, election forms, and Form 1099.
- b) Consulting services to plan sponsors includes: plan design, drafting of plan legal documents, providing plan amendments, qualifying plan and amendments with IRS, cost study analysis, and employee benefit analysis (whole portfolio). Consulting services were provided to all clients receiving administrative services, in addition to another 150 outside clients receiving administrative services from competing companies.
- c) Provided actuarial services under ERISA § 3042 to over 275 plan sponsors. Such services include selection of assumptions for purposes of determining plan liabilities and funding parameters and valuation of benefit liabilities, including emerging benefit liabilities. Provides required actuarial certification under ERISA § 3042, Labor Law Reg. 901.1, 29 CFR § 2610, 29 CFR § 2616 et seq.
- d) Provides actuarial services on self-insured health plans. Such services include determination of current costs and needed retention reserves, studies on incidence and utilization of services, as well as FASB 106.

➤ FORENSIC SERVICES

- a) Provides testimony support services in Family Law, Title VII, labor law and ERISA compliance cases.
- b) Actuarial and testimony support services to the Florida Attorney General.
- c) Drafted over 600 Qualified Domestic Relations Orders for attorneys in Florida and Illinois.
- d) Valued hundreds of benefits for Family Law attorneys utilizing available case law.
- e) Values lost wages, benefits, and costs for Title VII, ADA, and ADEA, FLSA cases involving discrimination in the workplace, in addition to losses sustained in FMLA filings.
- f) Values economic loss in breach of contract, personal injury, wrongful death, medical malpractice, and workers compensation cases.

➤ ESTATE PLANNING SERVICES

- a) Trust Termination Calculations
- b) Provides Actuarial computations under US Supreme Ct Opinions of Rogers (dealing with Homestead) and also Craft (dealing with Tenants by the Entireties Property.)
- c) Income Trusts
- d) Unit Trusts
- e) Self-canceling Note
- f) Elective Share calculations
- g) Actuarial demonstrations under a gifting trust
- h) Survivor & Remainder Interests
- i) Extensive work on proposed agreements setting forth remainder interests for terminating irrevocable trusts.

SPECIAL ACHIEVEMENTS

- Filed a successful action against IRS before the Congressional Oversight Committee in 1993 (Congressman JJ Pickle (Dem. TX), Chair on abusive IRS behavior (during a retirement plan audit). Result: Director, EP/EO (St. Petersburg, Fla) fired for lying to Congress; SE Chair EP/EO demoted and transferred, reversed \$1 million tax assessed to client during audit.
- Invited to speak before the legislative committee of the Florida Bar on several occasions.
- Frequent speaker on employee benefit matters before CPAs and tax attorneys.
- Frequent speaker on division and valuation of property issues before family law attorneys.
- Listed in Best Experts in America for Family Law, 2007- March 2012, & Employment Law, 2006 – March 2012 when the website ended.
- Was sponsored by past president of the Illinois Bar Association in mid-1990s for the American Academy of Matrimonial Lawyers “AAML” for its Best Experts In

America list. The publication of the entire Best Experts List was terminated based upon advice of its attorneys.

- Taught at the following family law seminars providing CLE credit:
 - Miami, March 1995: 1.0 hours
 - Tampa, April 1995: 1.0 hours
 - Bradenton, April 1995, 1.5 hours
 - Jacksonville, September 1995, 1.0 hours
 - Ft. Lauderdale Retreat, April 1996, 2.5 hours
 - Tallahassee, June 1996: 2.5 hours
 - Ocala, October 1996: 1.6 hours
 - Coral Gables Jan 2004 1.0 hours
 - Coral Gables May 2005 1.0 hours

- Taught at the following Employment & Labor Law seminars providing CLE credit:
 - Brasstown Valley Getaway Retreat, Young Harris, Ga. Mar.-2007

- Sponsored seminar from April 1, 1997, through March 31, 1998, that provided 4.0 hours credit as either general credit or 2.0 hours certification credit and 2.0 hours appellate practice credit.

- Notable guest speaker engagements:
 - Canakaris Inn of Court, January 1994
 - Illinois Chapter of the American Academy of Matrimonial Lawyers, Chicago IL, May 1995
 - Tampa Family Law Section, September 1995
 - Orange County Family Law Section, May 1995 and January 1999
 - Paid speaker before the Air Line Pilots Association, Reston, VA, November 1997
 - Sixteenth Annual Conference for Mediators & Arbitrators, Aug. 2007

- Special recognition by the American Academy of Matrimonial Lawyers for outstanding article *Post-Retirement Medical Benefits: A Not-So-Certain Property Right*, published in law review format and as a lead article in the special valuation issue of 1998.

- All bar journal articles available on either Westlaw or Lexis.

- Granted special permission to Lexis to republish article *Cross-Examining the Pension Expert* as a lead article in the Minnesota Family Law Journal.

- Frequently provides information to law professors from around the country.

- The only non-lawyer opinions quoted in the September 6, 1996, and December 16, 1996, issues of Lawyers Weekly on important Family Law and ERISA cases.
- Quoted in the 1997 Academy of Florida Trial Lawyers Journal at 414 and 1998 Academy of Florida Trial Lawyers Journal at 425. Also cited in Academy of Florida Trial Lawyers Journal Summer 2001.
- Articles cited numerous times in the Illinois Bar Journal.
- Quoted in Mark Baer, Aggressive Lawyering is Counter Productive, Huffington Post, (11/04/2013)

EDUCATION AND QUALIFICATIONS

- ❖ State University of New York at Buffalo, Buffalo, NY -B.A. in Mathematics, 1973
- ❖ Passed old parts 1, 2, 3, 4, 5a, 5b, and 7EA of the Society of Actuaries.
- ❖ Certified ASA, 1982. (Must pay about \$2k back dues to reactivate. As the committee meets annually the process takes about 6 months. It was reactivated in 1996 and stopped paying dues in 1999).
- ❖ Enrolled Actuary's license (EA) conferred by Department of Labor and IRS, July 1983.
- ❖ License renewed every three years. Current license: #23-3608.

PUBLICATIONS

- 1) Jerry Reiss & Chris Jones, QDRO Math: Advice to Plan Administrators in Florida, 96 Fla.B.J. 20 (Nov 2022)
- 2) Jerry Reiss & Jeffrey Thomas, Determining the Marital Portion of A Non-Marital Home, 36 Fam. Law. Commentator 38 (Spring 2021)
- 3) Jerry Reiss & Marc Brawer, *Ending Permanent Alimony: A Crisis For Enforcing Equitable Distribution Waiting to Happen!* 94 Fla.B.J. 40 (Jan 2020).
- 4) Jerry Reiss & Marc Brawer, *Mishandled QDROs: The Armageddon of Family Law* 34 Fam. Law. Commentator 19 (Fall 2019)
- 5) Jerry Reiss & Roberta Watson, *Redefining Retirement In the 21st Century for the Small Employer and America*, 93 Fla. B.J. 36 (Sept. 2019)

- 6) Jerry Reiss & Michael Walsh, *An In-Depth Look at Active Effort in the Appreciation of Non-marital Assets*, 89 Fla. B.J. 38 (November 2015)
- 7) Jerry Reiss & Marc H. Brawer, *A 21st Century Headache: Rethinking the Important Assets*, 27 Fam. Law. Commentator 1, p.18 (Spring, 2014)
- 8) Jerry Reiss & Marc H. Brawer, *The Intersection of Florida Statute § 55.03 and Florida Family Law: Statutory Interest Calculations for Past Due Support Payments*, 87 Fla. B.J. 54 (July/August, 2013)
- 9) Jerry Reiss, *Terminating an Income Trust: A Suggested Approach*, ABA Bankers Journal (online) (December, 2010)
- 10) Jerry Reiss & A Matthew Miller, *Determining the Nonmarital Portion of Pensions and Retirement Benefits*, 83 Fla. B.J. 37 (February, 2009)
- 11) Jerry Reiss, *What's Wrong With Most Forensic Valuations*, 23 Fam. Law. Commentator 30 (Dec., 2008)
- 12) Jerry Reiss & A Matthew Miller, *Determining the Nonmarital Portion of Retirement Benefit and Other Property*, 81 Fla. B.J. 34 (February, 2007)
- 13) Jerry Reiss, *The Anatomy of Commingled Funds: Untying the Knots with New Theory*, 22 Fam. Law Commentator 34 (Summer, 2006)
- 14) Jerry Reiss & Michael Walsh, *The Mathematics for Imputing Income*, 80 Fla. B. J. 64 (July-August, 2006). This is cited as authority in West's Annotated (2007) under F.S. 61.08.
- 15) Jerry Reiss, *Dividing Pension Property: Underrated Malpractice Concerns*, 7 Divorce Litig. 116 (July, 2004).
- 16) Jerry Reiss & Jesse Hogg, *Classification and Valuation of Damages Under Title VII*, 78 Fla B.J. 55 (January, 2004).
- 17) Jerry Reiss & Stuart Rosenfeldt, *Valuing Economic Damages In Employment Litigation From A Plaintiff's Perspective* Fla. B.J. Part 2 (June, 2002)
- 18) Jerry Reiss & Stuart Rosenfeldt, *Valuing Economic Damages In Employment Litigation From A Plaintiff's Perspective* 76 Fla. B.J. 57, Part 1 (May, 2002)
- 19) Jerry Reiss & David A. Thompson, *Dividing Pension Property After Boyett Part 2*, 75 Fla. B.J. 38 (March 2001).

- 20) Jerry Reiss & David A. Thompson, *Dividing Pension Property After Boyett Part 1*, 75 Fla. B.J. 47 (Feb. 2001).
- 21) Jerry Reiss & Richard Ryles, *Settlement Offers in Personal Injury: Identifying the Break-Even Offer*, 74 Fla. B.J. 54 (Feb. 2000).
- 22) Jerry Reiss & Michael R. Walsh, *Post-Retirement Medical Benefits: A Not-So-Jerry Reiss & Michael R. Walsh, Cross-Examining The Pension Expert*, 72 Fla. B.J. 98 (June 1998), *reprinted at* 12 Minn. Family L. J. 1 (Nov./Dec. 1998).
- 23) Jerry Reiss, *Dividing Pension Rights: Exposing the Myths and the Malpractice*, Fair\$hare, March 1997
- 24) Jerry Reiss, *The Public Pension Trap: Why Most Property Divisions Are Unfair Part 2*, Family Law Commentator, Dec. 1996.
- 25) Jerry Reiss, *The Public Pension Trap: Why Most Property Divisions Are Unfair Part 1*, Family Law Commentator, Sep. 1996.
- 26) Jerry Reiss & Douglas H. Reynolds, *The Not-So-Simple Coverture Fraction: Do Attorneys Risk More Than Embittered Clients? Part 2*, 70 Fla. B.J. 101 (June 1996).
- 27) Jerry Reiss & Douglas H. Reynolds, *The Not-So-Simple Coverture Fraction: Do Attorneys Risk More Than Embittered Clients?*, 70 Fla. B.J. 62 (May 1996).
- 28) Jerry Reiss & Stephen M. Waters, *The Pension Trap: Trading Pension Rights in Divorce Settlements*, 83 Ill. B.J. 302 (June 1995).
- 29) Jerry Reiss, *The Emerging Marital Controversy: When Should Post-Dissolution Accruals Be Treated as Marital Property*, Divorce Litigation, Fall 1995.
- 30) Jerry Reiss, *The Role of the Pension Expert in the Valuation and Division of Retirement Plan Benefits*, Family Law Commentator, May 1995.
- 31) Jerry Reiss & A. Matthew Miller, *Drafting QDRO's, A Malpractice Waiting to Happen Part 2*, 69 Fla. B.J. 36 (Mar. 1995).
- 32) Jerry Reiss & A. Matthew Miller, *Drafting QDRO's, A Malpractice Waiting to Happen Part 1*, 69 Fla. B.J. 43 (Feb. 1995).

Jerry Reiss, Family Law (Valuation) Newsletter dealing with nearly every financial topic. It was sent bimonthly via emails for five years and is currently sent at least bi-annually. Read by 3000 attorneys and nearly three dozen judges.