

Announcement to be sent by the Society of Actuaries to the May 2021 EA-2 (Segment L) examination candidates and read by examination proctors prior to administering that examination:

(For purposes of the examinations, all provisions of the American Rescue Plan Act of 2021 should be ignored. In addition, all temporary relief due to COVID-19, including (but not limited to) extensions on contribution and filing deadlines, are to be ignored. This includes the provisions of the CARES Act, temporary relief under the SECURE Act, and related Treasury, Department of Labor (DOL), and Pension Benefit Guaranty Corporation (PBGC) pronouncements. This is consistent with the general condition that IRS, Treasury, DOL, and PBGC releases granting disaster relief should be ignored.)