

## Franklin N. Thoen

FSA, EA, MAAA, FCA  
Principal, Consulting Actuary



### CURRENT RESPONSIBILITY

Frank is a principal and consulting actuary with the Seattle office of Milliman. He joined the firm in 1981.

### EXPERIENCE

Frank's area of expertise is the employee benefits field, serving a wide variety of clients.

He has extensive consulting experience in post-retirement medical valuations, including:

- Benefit design studies
- Funding alternatives
- Assessing financial Reporting under
  - SFAS 106 for corporate employers
  - GASB 45 for public employers
  - SOP 92-6 for Taft-Hartley health and welfare plans

He also assists clients with many aspects of defined benefit pension plans, including actuarial valuations, experience studies, cost projections, plan administration, participant communications, plan design, and financial reporting and expense calculations under SFAS No.(s) 87, 88, 132R and 158.

### PRESENTATIONS AND PUBLICATIONS

Recent presentations include:

- "GASB 43 & 45 Issues for Government Employers"
- "Retirement Trends for Pension Plans and Retiree Medical Plans"
- "Medicare Part D Action Items for Plan Sponsors"
- "How Difficult Is It to Fix Social Security?"

Recent publications include:

- "Living with GASB 45: How to Manage Liabilities Associated With Retiree Medical Benefits"
- "Phased Retirement – Innovative Options for Baby Boomers"

### PROFESSIONAL DESIGNATIONS

- Fellow, Society of Actuaries
- Enrolled Actuary, ERISA
- Member, American Academy of Actuaries
- Fellow, Conference of Consulting Actuaries
- Member, Western Pension and Benefits Conference

### AFFILIATIONS

Member, Seattle Downtown Rotary Club

### EDUCATION

- BA, Mathematics, University of Washington

