

# ESTHER PETERSON

ASA, EA, MAAA

Consulting Actuary

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## Current Responsibility

Esther Peterson is an actuary with Milliman in Chicago. She joined the firm in 2017.

## Professional Work Experience

Esther provides actuarial services to multiemployer defined benefit, single-employer defined benefit, and retiree medical plans. She prepares actuarial valuations, assumption and benefit improvement studies, asset/liability projections, withdrawal liability calculations, plan design studies (including variable annuity designs), non-discrimination testing, financial accounting disclosures, participant benefit statements, certification of individual retirement benefit calculations, and various IRS and PBGC filings. Esther previously provided actuarial services with another international actuarial consulting firm.

## Professional Designations

- Enrolled Actuary under ERISA
- Associate, Society of Actuaries
- Member, American Academy of Actuaries

## Education

BS, Mathematics/Economics, Seattle Pacific University

## Affiliations

- Retirement Section News Committee, Society of Actuaries
- Retirement Policy and Design Evaluation Committee, American Academy of Actuaries, 2021-2024
- Math Motivators, 2018-2022

## Presentations and Publications

Esther Peterson and Maha Ansari. (December 8, 2022). COVID-19 mortality experience analysis for multiemployer plans. Milliman.com.

Esther Peterson and Joliene Deskus. (May 5, 2022). Experience Studies. Milliman Employee Benefits Forum, Denver, CO.

Esther Peterson. (June 24, 2021). Student loans and employer matching retirement contributions: A solution or a different problem? Milliman.com.

Esther Peterson. (June 11, 2020). COVID-19: A look at minimum required contributions for single-employer defined benefit plans. Milliman.com.

Esther Peterson and Yutaro Seki. (March 13, 2020). QDRO benefit calculations: A closer look at early retirement subsidies. Milliman.com.

### Retirement Section Quarterly Newsletter Articles:

Esther Peterson. (September 2022). Uncertainty in Aging: Are Retirees Prepared to Face the Risks? SOA.org.

Esther Peterson. (January 2023). Aging: The Great Common Denominator. SOA.org.

Esther Peterson. (October 2023). Megatrends Impacting the Future of Retirement Plans. SOA.org.

Esther Peterson. (April 2024). Needs vs. Wants: What do Collective Defined Contribution (CDC) Plans address? SOA.org.