

# STEPHANIE SENT

ASA, EA, MAAA

Principal & Consulting Actuary

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## Current Responsibility

Stephanie Sent is a principal and consulting actuary with the Seattle office of Milliman. She joined the firm in 2004.

## Professional Work Experience

Stephanie has 30 years of experience in employee benefits. Her specific area of expertise is the pension field, with a particular emphasis on large and medium-sized clients. She has assisted clients with many aspects of defined benefit plans, including actuarial valuations, projections of costs, plan design, plan administration, financial reporting and expense calculations under FASB ASC Topic 715, and nondiscrimination testing for both defined benefit and cafeteria plans. Additionally, Stephanie has experience performing postretirement medical valuations.

## Professional Designation

- Associate, Society of Actuaries
- Member, American Academy of Actuaries
- Enrolled Actuary, ERISA
- Fellow, Conference of Consulting Actuaries

## Education

- BS (*magna cum laude*), Applied Mathematics, Western Washington University
- MS, Mathematics, Western Washington University

## Presentations and Publications

- Minimum and Maximum Funding
- ASC Topic 715 Accounting Issues
- Phased Retirement
- PPA Min/Max Funding for Single Employer Plans
- PPA-Lessons Learned; What Plan Sponsors Need to Know
- Late Retirement Overview of Post-NRA Defined Benefit Calculations
- Lump-sum Project Case Study
- IRS Substitute Mortality Tables
- Sustainable Income Plan Q&As
- Plan Design Alternatives