

MAKING THE RIGHT CHOICE

Compare Mockenhaupt to other retirement actuarial consulting firms



mockenhaupt

Experience matters

MOCKENHAUPT DELIVERS TO YOU:

- 60+ years of history providing actuarial and consulting services exclusively for municipal retirement plans for Pennsylvania local governments including boroughs, townships, cities, authorities, regional police departments, and councils of governments
- Experts in pension plans and Other Post-Employment Benefits (OPEB) plans
- Dedicated, experienced service team comprised of actuaries, analysts, and client managers

	MOCKENHAUPT 60+ YEARS 230+ CLIENTS 440+ PLANS	OTHER FIRM
EXPERIENCE: We work with more Pennsylvania local government retirement plans and have been doing it longer than any other firm in the Commonwealth.		
INDEPENDENT AND UNBIASED: Actuarial and plan administration services are our sole focus, so our clients get completely objective and unbiased advice and guidance.	✓	
ACTUARIES: Our actuaries are responsible for preparing and certifying actuarial reports, Act 205 reports, and studies for our clients.	✓	
PENSION FINANCIAL STATEMENTS: We prepare financial statements for every scenario: (1) full Government Accounting Standards Board (GASB) compliant reports with schedules and disclosures, (2) financial summary reports for those who do not utilize full GASB reporting, and (3) minimum actuarial disclosures for GASB 67/68 compliance for those who prepare pension accounting information in-house.	✓	
OTHER POST-EMPLOYMENT BENEFITS (OPEB) VALUATIONS: Preparation of actuarial valuations for retiree medical and life insurance benefits for compliance with Government Accounting Standards Board (GASB) Statement No. 75.	✓	
MINIMUM MUNICIPAL OBLIGATION (MMO): Produced annually (five-year projection available, if requested).	✓	
COST STUDIES: Prepared to assist clients in evaluating the impact of a proposed benefit change on the plan's funding status and contribution requirements – especially useful during union negotiations.	✓	
ACTUARIAL CONSULTING: Guidance on plan design, administration, compliance with applicable state and federal regulations, funding, expert testimony for Act 111 interest and grievance arbitration hearings.	✓	
BENEFIT CALCULATIONS AND STATEMENTS: We prepare retirement benefit estimates, final calculations, and accrued benefit statements for ALL your retirement plans and provisions, including disability retirement benefits, refunds of member contributions, deferred vested benefits, Cost of Living Allowance (COLA) increases, Deferred Retirement Option Plan (DROP) accounts, division of marital property for divorce, military service buybacks, and death/survivor benefits.	✓	
ACT 44 COMPLIANCE: Assist with preparing state-mandated Act 44 guidelines and templates for Request for Proposals (RFPs) to conduct a vendor evaluation.	✓	
PLAN DOCUMENT SERVICES: Draft pension plan document restatements, amendments, and sample ordinances or resolutions, as well as Summary Plan Descriptions (SPDs).	✓	
OTHER SPECIALTY CONSULTING SERVICES: We have experience in virtually every area which may impact your retirement plans, including Act 47 communities dealing with state-appointed Recovery Team needs, preliminary analysis and ongoing tracking of pension obligation bonds, strategies for transitioning from a defined benefit to defined contribution plan or vice versa, plan design benchmarking, and administering Domestic Relation Orders (DROs).	✓	
FULL AND IMMEDIATE ACCESS TO PLAN REPORTS: Provide client access to our secure site which houses all plan reports and pension documents with 24/7 access.	✓	
MUNICIPAL BENEFITS SERVICES (MBS): Mockenhaupt also administers a separate health and welfare benefits trust (MBS) which provides cost-effective medical, dental, vision, life and disability insurance, and many other plans for local PA governments.	✓	
'ONE STOP SHOP': Ability to incorporate ALL of your employee benefit programs (retirement, health care, life and disability, etc.) under a single, fully integrated platform.	✓	