Summary of Contents

Volume 1

PART I. PLAN SELECTION
Chapter 1. Factors To Consider In Selecting Methods Of Compensating Employees
Chapter 2. Nonqualified Employee Benefit Plans (Plans Not Described In IRC §§ 401 to 416 & 457)
Chapter 3. Basic Types of Qualified Retirement Plans
Chapter 4. Individual Retirement Arrangements and Simplified Employee Pensions
Chapter 5. Plans Covering Unincorporated Businesses, S Corporations and Top-Heavy Plans
Chapter 6. Collectively Bargained, Multiemployer, Multiple Employer and Related Employer Plans

PART II. PLAN QUALIFICATION
Chapter 7. Required Provisions For Qualified Retirement Plans
Chapter 8. Participation Requirements
Chapter 9. Accrual of Benefits and Vesting
Chapter 10. Discrimination in Coverage or Benefits
Chapter 11. Procedural Requirements of Adopting or Amending a Plan

PART III. PLAN OPERATION
Chapter 12. Minimum Funding Standard
Chapter 13. Deductibility of Employer Contributions
Chapter 14. Participant Contributions
Chapter 15. Taxation of Distributions to Participants

Volume 2

PART IV. PLAN ADMINISTRATION
Chapter 16. Fiduciary Responsibility
Chapter 17. Certain Prohibited Transactions and Unrelated Business Taxable Income
Chapter 18. Reporting and Disclosure Requirements

PART V. PLAN TERMINATION
Chapter 19. Pension Benefit Guaranty Corporation
Chapter 20. Plan Discontinuance, Termination, and Compliance Resolution With the IRS, Voluntary Fiduciary Compliance With the DOL, and Plan Audits

PART VI. ENFORCEMENT
Chapter 21. Enforcement

PART VII. OTHER PLANS
Chapter 22. Governmental, Church, And Exempt Organization Retirement Plans
Chapter 23. International Aspects of Employee Benefits

PART VIII. PLANS IN MERGERS AND ACQUISITIONS
Chapter 24. Employee Benefits and Executive Compensation in Mergers and Acquisitions

Volume 3

I.R.S. Pre-Approved Volume Submitter Plans
Appendix A. 401(k) Plan and Summary Plan Description
Appendix B. Defined Benefit Pension Plan And Summary Plan Description
Appendix C. Profit Sharing Plan and Summary Plan Description
Appendix D. Money Purchase Pension Plan and Summary Plan Description
Appendix E. Sample ERISA Representations and Warranties
Appendix F. Student Study Guide

Table of Laws and Rules
Table of Cases
Index

xxvi