

PENSION AND EMPLOYEE BENEFITS LAW

Fall 2009

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General Information

Required Texts: The required texts for this course is Medill, *Introduction to Employee Benefits Law*. In addition, you will be expected to read the actual ERISA or Code statutes that you can access on-line through either WestLaw or Lexis. (References to “ERISA” in this syllabus are to the statutory sections of the Employee Retirement Income Security Act of 1974, as amended. References to the “Code” are to the statutory sections of the Internal Revenue Code of 1986, as amended.) If you would prefer to purchase a statute book, Wolk, *Pension and Employee Benefit Statutes and Regulations* (Foundation Press) is a good option.

Office Hours: I will be available before or after class by appointment. You can also reach me by e-mail (mkomornicka@larkinhoffman.com) or by phone 952-896-3225.

Final Paper: The course grade will be based upon a paper (20 page minimum). A list of topics will be provided although you are welcome to select a different topic, subject to my approval.

Additional Reading Suggestions/Library Resources/Internet Resources

Recommended text: Fundamentals of Employee Benefit Programs, Sixth Edition by Employee Benefit Research Institute. At the end of Chapter One of the casebook, you will find a selected list of additional hardcopy sources and internet websites devoted to employee benefits law issues. In addition, I would recommend that you subscribe to the daily e-newsletters of Benefitslink at <http://benefitslink.com/newsletter/> and Plan Sponsor’s “NewsDash” at http://plansponsor.com/hp_type1/?page_id=24432 These will help you see current trends in the benefit field.

READING ASSIGNMENTS

Class Date	Topic	Casebook	Statute
Aug 16	Introduction	1-28	ERISA §2
	Statutory Structure & Plans subject to ERISA	29-50	ERISA : §§4,3(3),3(1),3(2), 3(6),3(7),3(32),3(33)
	Plan Documents, Trust Requirements & Plan Amendments	50-60 App. A –Plan Doc.	ERISA §§402,403
Aug 23	Plan Reporting & Disclosure Requirements	60-77 App. B – Form 5500	ERISA §§ 101, 102, 103, 104
	Discussion Questions—Chpt 2	80-81	
	Introduction to Qualified Plans	82-101	Code §§401(a); 403(b); 457 ERISA § 201
	Investment Fundamentals	99-105	
Aug 30	Types of Qualified Plans	108-119	
	Problems	116	
	Age and Service Requirements	120-123	Code §401(a)
	Problems	129-130	
	Benefit Accrual Requirements	131-142	ERISA §§204(g); 204(h)
	Problems	142	
	<i>Optional:</i> Cash Balance Plan Conversions	142-144, 149, 160-161	
Sept 13	Nondiscrimination	162-176	Code: §§414(b), (c),(m), (n), (q)
	Section 410(b) Requirements	170-179	Code: §410(b)
	Problems	174-176	
	Section 401(a)(4) Requirements	179-185	Code §§401(a)(4), 401(a)(17)
	Problems	183	
	§401(k) Nondiscrimination Requirement	185-195	Code §§401(k), 401(m)
	Problem	189	
	§416 Requirements	195-197	Code §416
Sept 20	Limits on Qualified Plan Benefits	198-208	Code §§415, 404
	Problems	206-207	
	Distributions Rollovers & Participant Loans	198-212	
	Problems	222-223	
Sept 27	Avoiding Plan Disqualification	223-225 App. D – Form 5300	
	Bankruptcy & Divorce Issues	225-230, 236-238 App. F -- QDRO	Code §§401(a)(13); 414(p)
	Future of PBGC	244-246	
	Multiemployer Plan Issues	249-262, 272-274	

Class Date	Topic	Casebook	Statute
Oct 4 & Oct 11	Who are ERISA Fiduciaries?	390-418	ERISA §3(21)(A)
	Fiduciary and Co-Fiduciary Responsibilities	418-445	ERISA §§404, 405
	Problems	445-447	
	Prohibited Transactions	447-456, 462-470	ERISA §§ 406, 407, 408
	Problems	470	
	Emerging Fiduciary Issues in 401(k) Plans	470-501	ERISA §404(c)(1)
Oct 25 & Nov 1	Civil Enforcement Actions: ERISA Litigation	503-516	
	Section 502(a)(1)(B) Claims	516-538, 543-544	
	Section 502(a)(2) Claims	544-564	
	Section 502(a)(3) Claims	565-639	
Nov 8	Welfare Plans – Introduction	276-292	
	Insured & Self-Insured Health Care Plans	292-301	ERISA §514(a)-(b)(2)
	Health Savings Accounts	316-322	
	OBRA, COBRA and HIPPA	322-345	ERISA §§601-609, 701, 702
Nov 15	Add'l Welfare Requirements	347-349	ERISA §§711,712,713
	Civil Actions to Enforce Health Plans	349-350	
	Amending or Terminating Welfare Plans	350-357	ERISA §510
Nov 22	ADEA, Retiree Health, ERISA Litigation	371-388	
	Preemption Overview	645-648	
	Modern Preemption Jurisprudence	678-710	
	State Laws re: Health Care	711-737; 742 745-760, 762-765	

Note: The last three weeks are subject to change, based on the developments of the national health plan.