TAX DEFERRED QUALIFIED COMPENSATION PLANS
FALL SEMESTER, 2013 SYLLABUS

ADJUNCT PROFESSOR AND CONTACT INFORMATION:

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TEXT: PENSION AND EMPLOYEE BENEFIT LAW Fifth Edition
SELECTED SECTIONS PENSION AND EMPLOYEE BENEFIT STATUTES AND REGULATIONS 2013 Edition

ASSIGNMENTS:

August 27	CHAPTERS 1 & 3
September 03	CHAPTERS 2 & 4
September 10	CHAPTER 8
September 17	Take Home Materials: (OVERVIEW OF QUALIFIED PLANS TAX OUTLINE)
September 24	CHAPTER 9, A and B1.-B3
October 01	CHAPTER 9, B4-B6
October 08	CHAPTER 9, C-F
October 15	CHAPTER 10, A-C
October 29	CHAPTER 9 and 10: Problem Solving
November 05	CHAPTER 11
November 12	CHAPTERS 12 and 13
November 19	PLAN DESIGN, CONTROL GROUP/ASG CASE STUDY: INTRO/BUS ISSUE
November 26	PLAN DESIGN, CONTROL GROUP/ASG CASE STUDY: ALT RESOLUTIONS
November 23	PLAN DESIGN, CONTROL GROUP/ASG CASE STUDY: PRESENT/ANALYSIS

GRADE AND ATTENDANCE POLICY

STUDENTS ARE TO BE PREPARED TO ANSWER THE QUESTIONS IN THE ASSIGNED MATERIALS EACH WEEK. STUDENTS ARE TO ALERT ME IN ADVANCE BY E-MAIL OR PHONE IF THEY ARE GOING TO ARRIVE UNPREPARED OR CAN NOT ATTEND CLASS. MORE THAN TWO UNEXCUSED ABSENCES (NO ADVANCE NOTICE OF ONE'S FAILURE TO BE PREPARED OR INABILITY TO ATTEND CLASS) MAY RESULT IN THE LOWERING OF THE FINAL GRADE BY ONE HALF STEP. STUDENTS ARE ENCOURAGED TO SEEK CLARIFICATION OR ASSISTANCE FROM ME AT ANY AND ALL TIMES DURING THE COURSE SEMESTER, AS WELL AS AFTER THE FINAL EXAM.

THE GRADE WILL BE BASED ON THE TWO COMPONENTS: 25% WILL BE BASED ON THE INDIVIDUAL STUDENT'S IN CLASS PERFORMANCE ON THE CASE STUDY, AND 75% WILL BE BASED ON THE FINAL EXAM, A TAKE HOME WRITTEN EXTENSION OF THE CASE STUDY.

THE CASE STUDY WITH FOCUS ON CONTROLLED GROUP AND AFFILIATED SERVICE GROUP CODE, REGS AND CASE LAW.

This course will cover tax code principles of tax deferral, various non qualified plan options and other tax qualified arrangements such as IRAS and SEPS, 403(b) and 457(b) and (f) plans. Coverage will focus on the core Internal Revenue Code sections relating to various qualified plan options, coverage and participation alternatives, contribution and benefit limits, vesting and benefit protection rules, discrimination rules, salary deferral opportunities under 401(k), merger and acquisition rules, control group and affiliated service group rules, fiduciary and investment management oversight, reporting and disclosure rules, and certain health and welfare benefit rules.

The course culminates with a practicum-style case study which simulates the experience of a law firm associate working in a tax/benefits department. During the case study, students will be required to design compensation plans that achieve the management and financial goals of a simulated client. This interactive process will help the focused and prepared student develop the critical thinking and problem solving skills necessary to succeed in practice and will demonstrate how a skilled attorney uses the tax code, regulations and related authorities to meet the business and financial concerns of clients. In short, the exercise demonstrates the importance of integrating theory and practice skills to successfully serve the needs of clients.