

# J&J Case Practical Considerations: The Core Four ERISA Fiduciary Duties - Part 2

# **Erisa Fiduciary Answer 4 Cb**

**Al Holifield, Robert Rachal** 

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Erisa Fiduciary Answer Book Al Holifield, Robert Rachal, 2020-09-28 Be aware of your fiduciary responsibilities and how to handle them safely with ERISA Fiduciary Answer Book This expert reference book clearly explains every aspect of ERISA fiduciary duty providing information guidance and advice on prohibited transactions investments fiduciary liability IRS DOL and PBGC requirements and more It answers more than 400 fiduciary related questions including When are attorneys accountants consultants and other professional service providers considered plan fiduciaries What laws govern the conduct of fiduciaries When is a fiduciary personally liable for a transaction prohibited by ERISA or the Internal Revenue Code May a plan release a fiduciary from liability What is the legal distinction between substantive prudence and procedural prudence May a fiduciary face criminal liability for a breach of fiduciary duty ERISA Fiduciary Answer Book has been updated to include New questions discussing COVID 19 s impact on fiduciary obligations including 1 on ESOP valuations 2 on filing deadlines and funding requirements 3 on day to day plan operations and 4 on employee health plans Discussion of Santomenno v Transamerica and whether a service provider negotiating terms of a contract owe a duty to plan participants during the bargaining process New question on when a service provider becomes a fiduciary when it pays itself using discretion provided in its service agreement Discussion of Supreme Court in Retirement Plan Committee v Jander revisiting the issues on the fiduciary standards applicable to inside information and employer stock investments New question on whether a fiduciary violated ERISA's prudence provision by picking a conservative performance benchmark for its stable value fund New question on whether a plan fiduciary violates ERISA's standard of care if it selects proprietary target date funds charging higher fees rather than other similar non proprietary products Discussion of Supreme Court ruling in Intel Corp Investment Com v Sulyma on when the six year statute of limitation period is reduced by actual knowledge Discussion of Supreme Court ruling in Thole v U S Bank N A on Article III standing requirements to bring suits for breaches of fiduciary duties New section on application of arbitration to ERISA fiduciary claims New section discussing plan investments in private equity Update on DOL s new model COBRA notice Update on new DOL regulations providing safe harbor for electronic disclosures of required plan information Pension Answer Book 2015e Stephen J. 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