

# 8 Benefits of Mergers and Acquisitions You Should Consider

Reducing Financial Risk

Having an Exit Plan

Bringing in New Clients

Cross-Selling Opportunities

Reducing Operational & Administrative Workload

Creating More Opportunities for Employees

Increased Access to Talent

Alternative to Shutting Down

# Employee Benefits In Mergers And Acquisitions

**RS Peters**

A decorative graphic element consisting of a light blue horizontal bar with a rounded right end, and a red circular shape partially visible behind it.

## **Employee Benefits In Mergers And Acquisitions:**

**Employee Benefits in Mergers and Acquisitions, 2020-2021 Edition (IL)** Ilene H. Ferenczy, 2020-08-14 Employee Benefits in Mergers and Acquisitions This comprehensive easy to use book provides expansive coverage of employee benefits issues that arise as a result of mergers and acquisitions including analysis of the required legal and tax compliance strategies to avoid costly litigation and the soundest business practices for administering benefits and compensation plans in a merger and acquisition setting It is intended to guide benefits experts who have little experience with mergers and acquisitions and acquisitions specialists who have little background in benefits administration The 2020 2021 Edition updates the coverage of legislative and regulatory developments in the past year that affect employee benefits in mergers and acquisitions M A including Updates of chapters to reflect the Setting Every Community Up for Retirement Enhancement SECURE Act and the Coronavirus Aid Relief and Economic Security CARES Act legislation and their impact on plans of companies involved in M A transactions as well as guidance published by the Departments of Treasury and Labor in relation to these changes Discussion of the impact of the Main Street Employee Ownership Act on employee stock ownership plan lending Explanation of how the SECURE Act changes make it easier to modify safe harbor 401 k plans to accommodate changes caused by a transaction Analysis of funding issues for closely held businesses with Pension Benefit Guaranty Corporation PBGC covered defined benefit plans and actions that may be taken post transaction to preserve the ability of a sponsor to terminate an underfunded plan Review of the current status of court challenges to the Patient Protection and Affordable Care Act Explanation of the SECURE Act safe harbor for fiduciaries involved in purchasing annuity products for participants particularly in a pension plan termination situation Discussion of the availability of the lost participant program by the PBGC for terminated defined contribution plans Continued discussion of the Internal Revenue Service s IRS s current rules relating to the availability of individual favorable determination letters for most plans and recent modifications to those rules Discussion of multiple employer plans MEPs and pooled employer plans how they are affected by a company transaction and how to terminate a plan s participation in an MEP structure Analysis of how the SECURE Act rules regarding post year end plan adoptions and 401 k safe harbor initiation may offer more options for dealing with transaction related issues Current updates to PBGC premiums Continued update of the IRS s most recent changes to plan correction programs particularly the expansion of the self correction program and the use of these programs to repair compliance errors found during or occurring in connection with an M A transaction Note Online subscriptions are for three month periods Previous Edition Employee Benefits in Mergers and Acquisitions 2019 2020 Edition ISBN 9781543812534 **Employee Benefits in Mergers and Acquisitions** Ilene H. Ferenczy, 2008-09 Employee Benefits in Mergers and Acquisitions is an essential tool in assisting both benefits and M A professionals in handling complicated issues that are likely to arise in the wake of a merger or acquisition it includes legal and tax compliance issues strategies to avoid costly litigation and the soundest business practices for administering

benefits and compensation plans in a merger and acquisition setting The 2008 2009 Edition has been updated to include coverage of legislative and regulatory developments in the past year that affect employee benefits in mergers and acquisitions including The effects of the Pension Protection Act of 2006 PPA on plans involved in business transactions The impact of the PPA mandated IRS and DOL guidance and its effect on plan administration and issues in mergers and acquisitions The impact of new final regulations under Code Section 415 on maximum benefits and includible plan compensation The impact of 2007 and 2008 guidance relating To The American Jobs Creation Act of 2004 on nonqualified deferred compensation and other executive compensation Comprehensive modifications To The Internal Revenue Code sections relating to 401 k plans to reflect the guidance relating to Roth 401 k provisions Litigation relating to cash balance plans The prospective resolution of the issues in the PPA And The outstanding controversies still surrounding such plans Ever developing changes to employer and fiduciary liability in relation to employer securities in plans including employee stock ownership plans and the impact of new DOL guidance regarding directed trustee liability And The impact of the PPA on fiduciary rules Changes in defined benefit funding considerations particularly in light of the PPA New rules relating to keeping qualified plans up to date with changes in the law and to submitting such plans for IRS review Discussion of fiduciary responsibility in general particularly in light of the post Enron litigation

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