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Sixth Edition

Tess J. Ferrera



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Tess J. Ferrera

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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

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fiduciary responsibility is thoroughly covered and the sample documents and procedures make compliance easy **ERISA Fiduciary Answer Book** William F. Brown, Gregory D. Wait, **ERISA Law Answer Book** Alan P. Woodruff, 2001 Taking a practical how to approach ERISA Law Answer Book emphasizes decision making as it focuses on questions commonly asked of pension and health plan advisors in connection with the administration of retirement programs Rather than merely citing the Code and Regulations for authority and identifying cases which support the proposition or answer given this work sets forth a discussion of case authorities which have dealt with the relevant situation at hand and provides a careful analysis of how those cases apply Key topics covered include Benefit arrangements subject to ERISA Construing and interpreting ERISA plans Notice reporting and disclosure Plan funding Plan distribution Benefit accrual and vesting Fiduciary duties and liabilities Preemption Standard of review Bankruptcy ERISA Fiduciary Answer Book Aspen Publishers, 2002-08 **ERISA Law Answer Book** John F. Buckley, 2006 Taking a practical how to approach ERISA Law Answer Book places an emphasis on decisionmaking as it focuses on questions commonly asked of pension and health plan advisors in connection with the administration of retirement programs Rather than merely citing the Code and Regulations for authority and identifying cases that support the proposition or answer given this work sets forth a discussion of case authorities that have dealt with the relevant situation at hand and provides a careful analysis of how those cases apply Key topics covered include benefit arrangements subject to ERISA construing and interpreting ERISA plans notice reporting and disclosure plan funding plan distribution benefit accrual and vesting fiduciary duties and liabilities preemption standard of review bankruptcy This product is available on the Internet Ask your CCH representative for details **ERISA Fiduciary Answer Book** Jacob I. Friedman, 1995 ERISA Fiduciary Answer Book Tess J. Ferrera, 2007 *Employer's Guide to Health Care Reform, 2016 Edition* Brian M. Pinheiro, Kurt C. Hemphill M. Calpas R. Anderson Brian M. Pinheiro, Jean C. Hemphill, Jonathan M. Calpas, Kurt R. Anderson, 2015-09-14 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 and substantive prudence and and procedural prudence and May a fiduciary face criminal liability for a breach of fiduciary duty ERISA Fiduciary Answer Book has been updated to include Update of the discussion on fiduciary status of custodians that handle plan assets Update on the trend away from finding trustees of Taft Hartley funds to be fiduciaries when they perform a traditional settlor function Update on the fiduciary obligations of directed trustees Update on fiduciary status of insurance companies Discussion of the fiduciary status of an

insurance company that maintained retained asset accounts RAAs for life insurance beneficiaries Update on developing issues concerning a fiduciary's duty of loyalty Update on the fiduciary obligation to diversify investments A discussion of health care reform and multiemployer plans Update on equitable remedies under ERISA Section 502 a 3 after the U S Supreme Court's ruling in CIGNA Corp v Amara 131 S Ct 1866 1871 2011 New developments under ERISA's anti kickback provision Update on attorneys fees awards under ERISA Update on new developments in the Moench presumption DOL guidance on fiduciary obligations in connection with target date funds Update on the fiduciary status of employers participating in Taft Hartley funds Update on who is an employee in connection with Taft Hartley funds **Answers to Key Questions About Private Pension Plans** Barbara J. Bovbjerg, 2002-02 Provides information about the basic features of the private pension plan system the federal framework that governs how private plans must operate This private pensions primer includes questions answers about the types of plans that private employers may sponsor the benefits these plans provide the basic requirements that govern how these plans are administered The answers are intended to be clear concise easy to understand Although the primer summarizes explains some of the fundamental aspects of private pension plans the material does not provide a complete technical interpretation regarding the many complexities of these plans or all of the rules requirements that govern these plans Charts tables *ERISA Fiduciary Answer Book* David R. Levin, 1999

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