

Retirement, Deferred Compensation, and Welfare Plans of Tax-Exempt and Governmental Employers

September 13-14, 2010

Lou Mazawey is the co-planning Chair of the ALI-ABA sponsored seminar, "Retirement, Deferred Compensation, and Welfare Plans of Tax-Exempt and Governmental Employers." The seminar will take place in Washington, DC on September 13-14, 2010. David Powell will lead a 403(b) workshop. Participants will learn all the recent developments affecting tax-favored retirement plans (IRC §§401, 403(a), 403(b), and eligible §457 plans), nonqualified plans (IRC §§83, 409A, and 457(f)), and welfare plans. Topics to be covered include:

- What are the likely near-term and long-term effects of health care reform on employer-sponsored health plans? What steps/options should you consider taking now to prepare?
- What are the next wave of IRS and DOL issues affecting 403(b) programs, including the implications of recent DOL guidance on non-ERISA status and form 5500 reporting and audits?
- What new guidance does the IRS have in store for church and governmental plans?
- How to deal with governmental plan IRS determination letters – Pension Protection Act amendments, filing tips, and responding to IRS reviewers
- How should 403(b) and other plan sponsors cope with new investment advice and fee disclosure rules?
- How does the new 409A correction guidance apply to 457(f) and other nonqualified plans?
- What changes are likely for nonqualified plans in view of expected IRS guidance on "substantial risks of forfeiture"?
- How will cash balance and other hybrid plans cope with expected IRS regulatory guidance on interest rates and other critical issues?