ALI ABA

Employee Benefits

24th Annual Advanced
ALI-ABA Course of Study /
Live Video Webcast

American Law Institute – American Bar Association
Continuing Leadership in Professional Education

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

Featuring Practical Solutions to Problems under the Internal Revenue Code, ERISA, and Other Federal Laws

Monday-Tuesday,
September 13-14, 2010

Washington, D.C.
(Hilton Washington
Embassy Row)

Live Video Webcast

Designed for attorneys, accountants, actuaries, consultants, human resource professionals, and administrators.

A niche course with 14 current government officials on the faculty!

COURSE HIGHLIGHTS:

- Governmental Plan IRS Determination Letters
- Investment Advice Arrangements
- 403(b) Workshop, Including Form 5500 Issues
- Health Care Reform: Near-Term and Long-Term Effects on Employer-Sponsored Health Plans

www.ali-aba.org/CS013

Planning Chairs *(also on faculty)*

David L. Raish
Ropes & Gray LLP, Boston

Louis T. Mazawey
Groom Law Group, Chartered, Washington, D.C.

Faculty

FROM THE GOVERNMENT

William K. Bortz
Associate Benefits Tax Counsel, U.S. Department of the Treasury, Washington, D.C.

George Bostick
Benefits Tax Counsel, U.S. Department of the Treasury, Washington, D.C.

Angelique V. Carrington
Tax Law Specialist, Employee Plans Division, Tax Exempt and Government Entities, Internal Revenue Service, Washington, D.C.

Christopher E. Condeluci
Tax and Benefits Counsel, Committee on Finance, U.S. Senate, Washington, D.C.

Sherri M. Edelman
Tax Law Specialist, Employee Plans Division, Internal Revenue Service, Washington, D.C.

Kevin P. Knopf
Attorney-Adviser, Office of Benefits Tax Counsel, U.S. Department of the Treasury, Washington, D.C.

Jason E. Levine
Tax Law Specialist, Employee Plans Division, Internal Revenue Service, Washington, D.C.

Helen H. Morrison
Deputy Benefits Tax Counsel, U.S. Department of the Treasury, Washington, D.C.

W. Thomas Reeder
Senior Benefits Counsel, Committee on Finance, U.S. Senate, Washington, D.C.

Susan E. Rees
Pension Law Specialist, Office of Regulations and Interpretations, Employee Benefits Security Administration, U.S. Department of Labor, Washington, D.C.

Amy Turner
Senior Advisor and Special Projects Manager, Office of Health Plan Standards and Compliance Assistance, Employee Benefits Security Administration, U.S. Department of Labor, Washington, D.C. *(invited)*

Russell E. Weinheimer
Senior Counsel, Office of the Chief Counsel, Tax Exempt and Government Entities, Internal Revenue Service, Washington, D.C.

Harlan Weller, F.S.A.
Government Actuary, Office of Tax Policy, U.S. Department of the Treasury, Washington, D.C.

Andrew E. Zuckerman
Director, Employee Plans Rulings and Agreements, Employee Plans Division, Internal Revenue Service, Washington, D.C.

FROM THE PRIVATE SECTOR

Greta E. Cowart
Haynes and Boone, LLP, Dallas

Weiyen Jonas
Vice President and Associate General Counsel, FMR LLC Legal Department, Fidelity Investments, Boston

Michael A. Laing
Taft, Stettinius & Hollister LLP, Cincinnati

Robert A. Lavenberg
Partner, BDO Seidman, LLP, New York

Kent A. Mason
Davis & Harman LLP, Washington, D.C.

G. Daniel Miller
Conner and Winters, P.C., Washington, D.C.

Terry A. M. Mumford
Ice Miller LLP, Indianapolis

John A. Nixon
Duane Morris LLP, Philadelphia

David W. Powell
Groom Law Group, Chartered, Washington, D.C.

Richard A. Turner
Vice President and Deputy General Counsel, The Variable Annuity Life Insurance Company, Houston

Roberta Casper Watson
Trenam, Kemker, Scharf, Barkin, Frye, O'Neill & Mullis, P.A., Tampa

ALI-ABA Staff Attorney:
Amy S. Weinberg, Assistant Director, Office of Courses of Study

Program

All Times Are Eastern Daylight Time

Monday, September 13, 2010

8:00 a.m. Registration and Continental Breakfast

8:55 a.m. Administrative Remarks
– ALI-ABA Staff

Video Webcast Segment A: 403(b) Workshop, Fiduciary Obligations, and Other Issues for Defined Contribution Plans | $299

9:00 a.m. Introductory Remarks
– Messrs. Mazawey and Raish

9:05 a.m. 403(b) Workshop - Mss. Carrington, Edelman, Jonas, and Rees and Messrs. Lavenberg, Levine, Powell, and Turner

- Update from the IRS
- Update from the Department of Labor
- Update from Provider Representatives
- Form 5500 Issues

10:45 a.m. Networking and Refreshment Break

11:00 a.m. Fiduciary Obligations and Other Current Issues for 401(k), 403(b), and Other Defined Contribution Plans
– Ms. Jonas and Messrs. Laing, Miller, Nixon, and Turner

12:00 noon Questions and Answers

12:30 p.m. Lunch Break

Video Webcast Segment B: Church and Governmental Plans, Defined Benefit Plans, and Health Care Reform | $299

1:45 p.m. Church Plans Update
- Messrs. Miller and Powell

2:15 p.m. Governmental Plans Update
- Ms. Mumford and Mr. Nixon

3:00 p.m. Current Issues for Defined Benefit Plans
– Messrs. Mason and Weller

3:30 p.m. Questions and Answers

3:45 p.m. Networking and Refreshment Break

4:00 p.m. Health Care Reform Legislation
- Mss. Cowart, Morrison, Turner *(invited)*, and Watson and Mr. Reeder

5:30 p.m. Questions and Answers

5:45 p.m. Adjournment for the Day; **Networking Reception for Registrants and Faculty**

ALI-ABA Curriculum
Employee Benefits

ALI-ABA has been the undisputed leader in employee benefits CLE on a national level since the late 1960s, and that leadership has continued to grow ever since the passage of ERISA in 1974. Our faculty — a virtual "who's who" of Employee Benefits practice and legislation — is composed of top practitioners and government officials from the SEC, IRS, U.S. Department of Labor, and U.S. Treasury Department. With direct, key involvement in major legislative initiatives and regulatory changes affecting the practice, the faculty brings a weight and perspective to the curriculum that can be found nowhere else.

Our robust employee benefits curriculum offers depth, breadth, and practicality in a variety of formats. The renowned live, in-person courses of study — typically held over two or three days and comprising 12-18 hours of instruction — provide the ultimate CLE experience, including unparalleled opportunities for networking with the best in the country. Short hot topic updates by webcast and telephone keep practitioners current in a constantly changing landscape of new regulations, legislation, court decisions, and transactional techniques. Virtually all courses also are webcast live and archived for on-demand access. The curriculum is further enriched by ALI-ABA's well regarded periodicals and books.

Total 60-minute hours of instruction: 14.25

Note: The discussions include at least **one full hour on ethics and professional responsibility issues,** accepted as such by most, but not all, MCLE jurisdictions.

17 CPE credit hours in Business and/or Taxation (live program and group internet based program)

Tuesday, September 14, 2010

8:00 a.m.	Continental Breakfast and Networking Session

Video Webcast Segment C: Welfare Benefits; What's New under §§457 and 409A | $299

8:30 a.m.	**Welfare Benefits Update** - Mss. Cowart, Turner *(invited)*, and Watson and Messrs. Knopf and Weinheimer
9:45 a.m.	**What's New under §457 - Eligible Deferred Compensation Plans** - Messrs. Bortz and Laing and Ms. Mumford
10:15 a.m.	Networking and Refreshment Break
10:30 a.m.	**What's New under §§457 and 409A - Ineligible Deferred Compensation Plans, Severance Arrangements, and Employment Agreements** - Messrs. Bortz, Laing, and Raish
12:00 noon	Questions and Answers
12:30 p.m.	Lunch Break

Video Webcast Segment D: Updates from the Government | $299

1:45 p.m.	**IRS Update on Employee Plans** - Mr. Zuckerman
2:15 p.m.	**Treasury Update** - Mr. Bostick
2:45 p.m.	Questions and Answers
3:15 p.m.	Networking and Refreshment Break
3:30 p.m.	**Legislative Update** - Mr. Condeluci
4:00 p.m.	Questions and Answers
4:15 p.m.	**DOL Update** - Mss. Rees and Watson
5:15 p.m.	Questions and Answers
5:30 p.m.	Adjournment

Here's what registrants said about last year's presentation of this course:

"Times are tough and we cannot attend as many conferences as we might like – this, however is a 'must attend.'" – 2009 registrant

"Very important and timely information imparted by very knowledgeable and qualified individuals and panels." – 2009 registrant

"This is the best, most informative, conference I attend each year. Our company administers several hundred plans of governmental and nonprofit employers. I have worked in this field for over 30 years. This course is a huge help in keeping current in this specialized practice." – Mike Cochran, TCG Group, Austin, TX (2009 registrant)

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Group Webcasts: Schedule a convenient group viewing of this course for two or more people and save on tuition. Provide your firm or department with access to the finest legal talent — and train more people at a lower cost — without the additional expense or time constraints of travel. UP TO 30% OFF

Online (on demand/archive) CLE: Online audio and/or video and searchable (PDF) course materials are available 24/7 for every course and course segment. Free To Registrants

DVD / CD-ROM / Audio MP3 Watch or listen to ALI-ABA's renowned courses in your car, home, or office — on your computer, DVD player, or MP3 player — at your own pace. $799 / $599 / $229

Printed + Online Course Materials ALI-ABA's acclaimed course materials are available in print or electronically and can be purchased before or after the course. $149

HOW TO REGISTER

online	**www.ali-aba.org/CS013**
phone	**1-800-CLE NEWS**
fax	**215- 243-1664**
mail	return the form on the back panel of this brochure to: **REGISTRAR, ALI-ABA, 4025 Chestnut Street, Philadelphia, PA 19104-3099**

GET MANDATORY CLE AND CPE CREDIT

Virtually all ALI-ABA programs receive CLE credit in **AK, AL, AR, AZ, CA, CO, DE, FL, GA, IA, IL, IN, KS, KY, LA, ME, MN, MO, MS, MT, NC, ND, NE, NH, NJ, NV, NY, OH, OK, PA, RI, SC, TN, TX, UT, VA, VT, WA, WI,** and **WV.** Upon request, ALI-ABA will apply for CLE credit in **ID, OR,** and **WY**. This course is expected to qualify for 14.25 credits, including 1 ethics credit, in 60-minute MCLE jurisdictions; and for 17 credits, including 1 ethics credit, in 50-minute MCLE jurisdictions. In NY, this course is appropriate for both newly admitted and experienced attorneys. For specific information on CLE, CPE, or other professional accreditation in your state, please e-mail the MCLE Team at TeamMCLE@ali-aba.org, go to http://www.ali-aba.org/mcle, or call 1-800-CLE-NEWS.

NASBA

ALI-ABA is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Web site: www.nasba.org. For more information regarding ALI-ABA's administrative policies, such as complaint and refund, please call Customer Service at (800) CLE-NEWS. **CPE credit hours for this course:** 17 in Business and/or Taxation (live program and group-internet-based program). **Learning Objectives:** To get up-to-date on recent regulatory and legislative developments and other unique issues affecting tax-favored retirement plans, nonqualified plans, and welfare plans. **Suggested Prerequisite:** Experience in practice in subject matter. **Level of Instruction:** Advanced.

HOTEL ACCOMMODATIONS

A limited block of rooms has been reserved at the **Hilton Washington Embassy Row**. Room rate: $199 per night, single or double occupancy. These rooms will be held as a block, unless exhausted, until August 13, at which time they will be released to the general public. Registrants must make their own hotel reservations and indicate that they are attending the ALI-ABA Course of Study to qualify for rooms in the block.

Room reservations may be made by contacting the Hilton Washington Embassy Row, 2015 Massachusetts Avenue, N.W., Washington, DC 20036; phone (202) 265-1600 or (800) 695-7460; FAX (202) 328-7526. Confirmations will be sent by the hotel. Please read the cancellation policy carefully.

IF YOU ARE REGISTERED BUT CANNOT ATTEND IN PERSON, YOU CAN:

1) Transfer to a webcast registration and/or take the online video or audio, which is available to all registrants 4-6 weeks after the course. Most states allow you to earn participatory or self-study CLE credit through these internet formats. PDF versions of study materials are provided with these options.

2) Apply your tuition to:

A. a DVD or mp3 CD-ROM (including the study materials in PDF format that can be copied to your computer or printed); or **B.** another ALI-ABA course or product.

3) Receive a refund, less a $50 cancellation fee. To get a refund, ALI-ABA must receive your request by mail, fax (215-243-1664), or e-mail (registrar@ali-aba.org) at least two business days before the course. On request, registrants who do not provide notice and do not attend are entitled to access the archive online and the study materials.

Go to www.ali-aba.org/CS013 for more info about: registration/cancellation/requirements for persons with disabilities/scholarships

And Don't Miss

Current Developments in Employment Law: The Obama Years
July 22-24, 2010
Santa Fe and live video webcast
www.ali-aba.org/CS006

Pension, Profit-Sharing, Welfare, and Other Compensation Plans
October 7-9, 2010
Washington, D.C. and live video webcast
www.ali-aba.org/CS011

If you don't know the answers to these pressing questions, you need to attend this year's course.

- ***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?*
- *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"?*
- *What are government regulators saying about the latest guidance on HIPAA, mental health parity, COBRA, and other hot issues?*
- *How will cash balance and other hybrid plans cope with expected IRS regulatory guidance on interest rates and other critical issues?*

Ever since the course debuted in 1987, it has proven to be the most comprehensive and sophisticated program to focus on the myriad plans and special issues facing these types of employers.

This course, **comprising more than 14 hours of instruction,** examines 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.

It features extensive updates by a distinguished faculty highlighted by **14 current government officials** who make and administer the rules and by leading benefits professionals experienced in working with these programs. The faculty reserves time throughout the program for registrants' questions.

Online www.ali-aba.org/CS013 **Phone** 1-800-CLE NEWS **FAX** 215- 243-1664
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Retirement, Deferred Compensation, and Welfare Plans of Tax-Exempt and Governmental Employers

Washington, D.C. , September 13-14, 2010 | $1,399

◯ Please enter ______ registration(s) CS013

◯ I am a full-time employee of the federal, a state, or a local government or a government agency.
Tuition: $699.50. CS013GOV

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◯ Webcast Segment B. Tuition: $299 WAS013B
◯ Webcast Segment C. Tuition: $299 WAS013C
◯ Webcast Segment D. Tuition: $299 WAS013D

Can't attend? You don't have to miss anything! Order the:

◯ DVD (video), including a complimentary MP3 CD-ROM and PDFs of the course materials | $799 AS013V

◯ Audio MP3 CD-ROM of the program and PDFs of the course materials | $599 AS013

◯ Printed course materials | $149 SS013

Online video and audio and searchable (PDF) course materials of this program will be available.

Tuition discounts

◯ I am a recent law school graduate (< 5 years) or retired senior lawyer (65 or older).
Payment is in the amount of the stated tuition, minus 50%.
PA residents only, add 8% sales tax to total amount (excluding course registrations).

$____________ **Total**

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