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23rd Annual Advanced ALI-ABA Course of Study

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

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Thursday–Saturday, September 10–12, 2009
Washington, D.C. (Renaissance M Street Hotel) | Live Video Webcast

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

Since 1987, this comprehensive and sophisticated program has featured a world-class faculty drawn from both government and private practice who examine 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. With extensive updates and insight from both ***government officials*** who make and administer the rules and ***leading benefits professionals*** experienced in working with these benefit programs, this course is a must for attorneys, accountants, actuaries, consultants, human resource professionals, and administrators responsible for understanding Internal Revenue Code, ERISA, and other Federal rules on employee plans of tax-exempt and governmental employers. The faculty reserves time throughout the program for registrants' written questions.

PLANNING CHAIRS

David L. Raish, Ropes & Gray LLP, Boston

Louis T. Mazawey, Groom Law Group, Chartered, Washington, D.C. *(also on faculty)*

FACULTY

FROM THE GOVERNMENT

Robert J. Architect, Senior Tax Law Specialist, Employee Plans Division, Tax Exempt and Government Entities, Internal Revenue Service, Washington, D.C.

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

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

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

Rhonda Migdail, Senior Technical Advisor to the Director's Office of Employee Plans, Internal Revenue Service, Washington, D.C.

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

Martin L. Pippins, Manager, Employee Plans Technical Guidance and Quality Assurance, Tax Exempt and Government Entities, Internal Revenue Service, Washington, D.C.

Cheryl E. Press, Senior Attorney, Office of Division Counsel/Associate Chief Counsel, Tax Exempt and Government Entities, Internal Revenue Service, Washington, D.C.

W. Thomas Reeder, Benefits Tax Counsel, U.S. Department of the Treasury, Washington, D.C.

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

Michael J. Roach, Chief, Qualified Plans Branch 7, Tax Exempt and Government Entities, Office of Chief Counsel, Internal Revenue Service, Washington, D.C.

G. William Scott, Senior Trial Attorney, Office of the Solicitor, Plan Benefits Security Division, 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.

FROM THE PRIVATE SECTOR

Greta E. Cowart, Haynes and Boone, LLP, Dallas

Evan B. Giller, Giller & Calhoun, LLC, New York

Elaine Immerman, Associate General Counsel, TIAA-CREF, New York

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

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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

Thursday, September 10, 2009

8:00 a.m. Registration and Networking Session

Webcast Segment A: The Latest 403(b) Regulations

9:00 a.m. Introductory Remarks

9:05 a.m. **403(b) Workshop – What We Need to Do Under the Final Regulations and By When** – *Mss. Immerman, Jonas, and Rees and Messrs. Architect, Giller, Powell, and Turner*

- *9:05 a.m.* **Update from the IRS**
- *9:25 a.m.* **Update from the Department of Labor**
- *9:40 a.m.* **Plan Documents**
- *10:10 a.m.* **Eligibility, including non-discrimination and controlled group rules**

10:40 a.m. Networking Break

10:55 a.m. **403(b) Workshop** *(continued)*

- *10:55 a.m.* **Contributions, including limits, timing, and auto enrollment**
- *11:15 a.m.* **Distributions, including loans and hardships**
- *11:35 a.m.* **Portability, including rollovers and transfers**
- *12:05 p.m.* **Plan terminations**

12:15 p.m. Questions and Answers

12:45 p.m. Lunch Break

Webcast Segment B: Church and Governmental Plans; Welfare Benefits

2:00 p.m. **Church Plans Update** – *Messrs. Miller and Powell*

2:45 p.m. **Governmental Plans Update** – *Ms. Mumford and Mr. Nixon*

3:30 p.m. Networking Break

3:45 p.m. **Welfare Benefits Update** – *Mss. Cowart, Turner, and Watson and Messrs. Knopf and Weinheimer*

5:15 p.m. Questions and Answers

5:45 p.m. Adjournment for the Day

Total 60-minute hours of instruction: 17.25

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.

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

Friday, September 11, 2009

8:00 a.m. Networking Session

Webcast Segment C: Issues in Defined Contribution Plans, Deferred Compensation Plans, and Severance Arrangements

8:30 a.m. **Current Issues for 401(k), 403(b) and Other Defined Contribution Plans** – *Mss. Cowart, Immerman, and Jonas and Messrs. Giller, Miller, Nixon, and Turner*

10:15 a.m. Networking Break

10:30 a.m. **What's New Under §§ 409A and 457 – Eligible and Ineligible Deferred Compensation Plans and Severance Arrangements** – *Messrs. Bortz and Laing and Mss. Morrison and Press*

12:00 noon Questions and Answers

12:30 p.m. Lunch Break

Webcast Segment D: Issues in Defined Benefit Plans and DOL Update

1:45 p.m. **Current Issues for Defined Benefit Plans, Including Determination Letters for Government Plans** – *Messrs. Mason and Mazawey and Mss. Migdail and Mumford*

3:00 p.m. Networking Break

3:15 p.m. **DOL Update** – *Mss. Rees and Watson*

4:15 p.m. Questions and Answers

4:45 p.m. Adjournment for the Day

Saturday, September 12, 2009

8:00 a.m. Networking Session

Webcast Segment E: Updates From the Government

8:30 a.m. **IRS Update: Employee Plans** – *Mr. Pippins*

9:00 a.m. **Treasury Update: Benefits Tax Counsel** – *Mr. Reeder*

9:30 a.m. Questions and Answers

10:00 a.m. Networking Break

10:15 a.m. **Legislation Update** – *Mr. Condeluci*

10:45 a.m. Questions and Answers

11:00 a.m. **IRS Benefits Litigation** – *Mr. Roach*

11:30 a.m. **DOL Benefits Litigation** – *Mr. Scott*

12:00 noon Questions and Answers

12:30 p.m. Adjournment

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- **FAX** (215) 243-1664
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