

DEFERRED COMPENSATION
 Professor Hoyt
 Winter Semester, 2009
 Friday, 8:15 A.M. to 9:50 A.M.

- Texts:
- (1) Canon, Qualified Retirement and Other Employee Benefit Plans.
 - (2) Internal Revenue Code and Regulations. If you do not have access to the Code (particularly an unedited version of Section 401), you can "cut and paste" statutes from Westlaw or LEXIS.
 - (3) Cases and Rulings: To be posted at Prof Hoyt's UMKC web page.

<u>DATE</u>	<u>SUBJECT</u>	<u>CODE AND REG</u>	<u>CANON("C"), IRS PUBS & COMPILATION</u>
1/09	Overview of Qualified Plans Intro to Non-Qualified Plans Constructive Receipt	1.404(a)-1(b) 1.451-2(a)	C: 1:1 to 1:9;1:28&1:29 Materials from Prof Hoyt's UMKC web page
1/16	Nonqualified Deferred Comp Plans, Rabbi Trusts Restricted Property	Reg 1.451-1 & 2 1.83-3(e); §402(b) §409A §83	C: §2:22; 2:8 to 2:17 §2:27 & 2:28; 2:33 Rev. Rul. 60-31
1/23	Employer's View: Selecting a Plan;	Reg. 1.401-1(b)	C: §
	<u>Sections (not page numbers)</u>		
	Pension Plans	--	3:50 to 3:54; 3:57&3:58; 3:63 to 3:65;3:75; skim 3:55&56
	Profit Sharing	--	3:4 to 3:6
	Stock Bonus/ESOP	--	3:23 to 3:25; skim 3:31 to 3:33
1/30	Selecting a plan (continued)		
	IRA	--	4:1 to 4:12
	SEP	--	4:46 to 4:50
	SIMPLE	--	4:52 to 4:57
	Choice:	--	skim 3:128 to 3:135
2/06	Maximum Contributions	404, 415 ,	skim 412
	Maximum Benefits	skim 219, 408	
	Max Benefits & Contributions-- 10:47 & 10:49; 10:57		
	Tax Deduction 13:1; [skim 13:2 to 13:7]; 13:16; 13:20; 13:12 & 13:13; 12:1 (Sec. 412)		

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2/13	§ 401(k), Matching Contributions Highly Compensated Empl	401(k) & 401(m) 414(q)(1)	ADP testing
Employee non-deductible contributions: 14:1 to 14:3 Section 401(k) plans: 3:84 to 3:86; 3:90 to 3:100			
2/20	No class - first "mini-term" of the semester		
2/27	Availability of Distributions; Minimum Distributions; C: §	401(a)(14) , 72(p) skim 401(a)(9)	C: §7:40; 7:43-7:54 Hoyt UMKC web page
3/06	Employee's View: Taxation of Distributions Estate planning for retirement plans	72,402(a)&(e)&(f) 408(c), 72(t)	C: §15.1 & 2; Skim 15.7 - 12 15.21 & 15.22; 15.28 15.40 to 15.45 Skim rest of CH. 15
3/13	Administrator's View: Qualifying a Plan, loans, QDRO Social Security Integr Cross testing / new comparability	401(a)(1)-(13) espec. (13), 414(p) , 72(p), 4975 (loans) 401(l)	C: §7.1 - 7.8; skim 7:8 to 7:25 7:26 to 7:30; Loans: 3:13 to 3:17 SocSec: skim § 10.29 to 10:38 § 3.11; skim 10:17
3/20	Administrator's View: Qualifying a Plan (continued)	401(a)(14)-(32) 401(b)-(j)	C: § 7.73 - 7.79 C: § 11.1 - 11.4
3/27	SPRING BREAK		
4/03	Administrator's View: Qualifying a Plan (continued)	401(a)(14)-(32) 401(b)-(j)	C: § 7.73 - 7.79 C: § 11.1 - 11.4
4/10	Vesting Participation Top Heavy	416, 410, 401(a)(26) 411(b)	C: § 9.24; 9:33-9:37 C: skim §8.1 to 8.19 skim 8.38-45, skim Chapter 5
4/17	Fiduciary Standards ERISA Litigation	4975	C: § 7:57; 16.1-16.7 16.13; 16:20-23; skim 16:30 <u>Firestone, Ingersoll- Rand Co.</u> ; skim <u>FMC</u>
	Termination, Freeze Plan Mergers	411(d)(3), 414(L), Regs 1.414(L)	C: § 20:1-20:10

FRIDAY MAY 2, 2008 -- 9:00 am to 11:30 (2 1/2 hours)
-- FINAL EXAMINATION FOR DEFERRED COMPENSATION

Open book and open note. Computers for Examsoft only; not for research. BRING A #2 LEAD PENCIL FOR THE MULTIPLE CHOICE QUESTIONS.