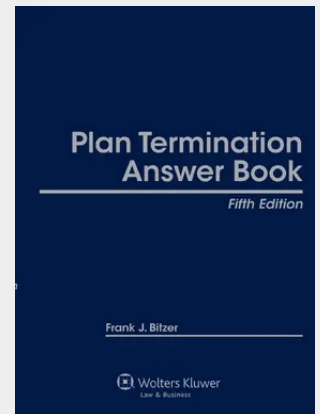


Plan Termination Answer Book

Plan Termination Answer Book helps you systematically address each issue that needs to be considered in the plan termination process and comply with the latest regulations, so you can avoid costly mistakes. From determining what options are available when terminating a defined benefit plan with insufficient assets to understanding the tax implications of outstanding loans on terminations, there's simply no other resource like it for busy pension plan professionals. Among the many topics covered in the Plan Termination Answer Book are the following: - Various requirements of the different governing agencies - Qualification areas that must be addressed in a plan termination - Options for terminating a defined benefit plan with insufficient assets - Circumstances under which a money purchase plan may be terminated - Special procedures and rules for terminating a multi-employer plan - Considerations for partial terminations - Steps to follow for "distress terminations" and their implications - Matters concerning plan mergers - And more! Starting with an overview of the legal, administrative, and tax requirements for all types of plans, practitioners will find expert advice on: - When to terminate Alternatives to termination - How to comply with regulations - Vesting of participants' benefits - Implications of multiemployer plans - And more! Plan Termination Answer Book has been updated to include: - Expanded coverage of retiree health care accounts as a result of July 2012 legislation - Details of the rollover rules for designated Roth accounts - Discussion of fiduciary issues in selecting annuity providers - Updated 120% of midterm rates charts - Updated PBGC rates tables - Updated 30-year Treasury Securities Rates tables - Updated Minimum Present Value Segment Rates



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