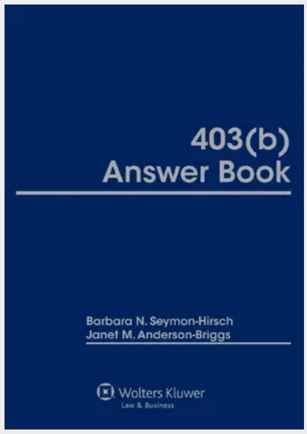
Staff

403(b) Answer Book

403(b) Answer Book is the only professional resource that systematically answers hundreds of questions on Section 403(b) plans, 501(c)(3) organizations, and church plans. It provides insight on how to handle complicated issues not yet resolved by the IRS or the courts and includes coverage of plan documents, qualified domestic relations orders, nondiscrimination requirements, contribution limits, correction of plan defects, and Section 403(b)(7) custodial accounts. 403(b) Answer Book, Tenth Edition provides clear, practice oriented coverage of: - Maximum contribution and other discrimination rules - Multiple funding alternatives available - Fiduciary responsibility - Prohibited transactions and exemptions - Reporting and other requirements of the Internal Revenue Service (IRS) and the Department of Labor (DOL) - And much more! 403(b) Answer Book has been updated to include coverage of: - IRS Revenue Procedure 2014-28 on the 403(b) pre-approved plan program. - IRS Notice 2013-74 issued in December 2013 on in-plan Roth rollovers - The change in the law for certain in-plan Roth transfers, effective for transfers to Roth accounts after December 31, 2012 - The in-plan 403(b) Roth rollovers (conversions) guidance under IRS Notice 2010-84 - The 403(b) pre-approved plan program under Revenue Procedure 2013-22 and the new 403(b) List of Required Modifications (LRMs) - The new version of EPCRS issued December 31, 2012, including an analysis of the newest correction methodologies available to Section 403(b) plans under Revenue Procedure 2013-12 - The DOL Advisory Opinion 2012-02A, which clarifies the DOL's view concerning the effects of an employer that conditions its contributions to the employer's separate retirement plan on an employee making voluntary salary reduction contributions to the Section 403(b) plan - The DOL's final fee disclosure regulations - DOL guidance on the ERISA 403(b) safe harbor and 5500 filing requirements under Field Assistance Bulletin (FAB) 2010-01 - Remedial amendment relief for Section 403(b) plan documents set forth in IRS Announcement 2009-89 - The ERISA 5500 reporting requirements for Section 403(b) ERISA plans - The operational compliance requirements that began January 1, 2009 - The increased contributions limits under Code Section 415(c), the 15-year catch-up, and age 50+ catch-up rules - An overview of Revenue Ruling 2011-7 regarding 403(b) plan terminations - Changes made regarding the flexibility of converting a Section 403(b) amount to a Roth IRA - The SEC's position on the employer's obligation to provide eligible employees with prospectuses and other reports Previous Edition: 403(b) Answer Book, Ninth Edition, ISBN: 9781454842903



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