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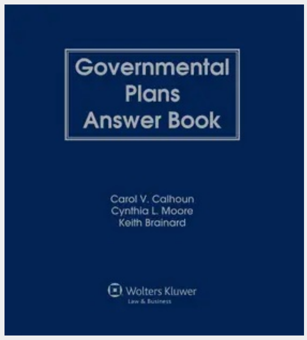
Governmental Plans Answer Book

Governmental Plans Answer Book, Fourth Edition, provides in-depth coverage of these complex plans, which must satisfy federal laws as well as pension, investment, and other laws of the applicable state or local governments. The authors analyze the most current developments in practice, as well as legislation, regulation, and law. Governmental Plans Answer Book, Fourth Edition, is the one resource that takes pension professionals step by step through all the aspects of plan administration and compliance in this demanding practice area. The Fourth Edition of Governmental Plans Answer Book gives subscribers the most relevant, current, and practice-oriented answers to the issues faced daily by plan administrators, attorneys, actuaries, consultants, accountants, and other pension professionals as they navigate the requirements and procedures involved in administering their plans. TheFourth Edition of Governmental Plans Answer Book examines the following significant changes and case law in this area and includes: - Department of Labor regulations that define who is a fiduciary as a result of rendering investment advice to a plan, or to its participants, or beneficiaries (see Chapter 7). - Elimination of the ability to obtain Internal Revenue Service (IRS) determination letters on individually designed plans, except on their inception or termination (see Chapter 4). - Recent legislative developments affecting governmental plans (see Chapter 13). - Expanded coverage of cases in text cross-referenced to Appendix E, Recent Court Decisions of Interest Involving Governmental Plans (see Appendix E). - Updates on the size of the public pension community: its membership, assets, rate of participation in different types of retirement plans, and the number of participating public employers (see Chapter 2 and Appendix Table A–1). - New and updated information regarding public pension financial reporting and communications practices (see Chapter 5). - Expanded and updated descriptions of hybrid retirement plans provided for employees of state and local government (see Chapter 2 and Appendix Tables A–2 through A–5). - An examination of how the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005, as further amended by the Bankruptcy Technical Corrections Act of 2010, impacted certain issues arising under the Bankruptcy Code (see Chapter 14). - Issues concerning proof of electronically signed or adopted beneficiary designation (see Q 12:5). - A review of a Supreme Court case that held a Chapter 7 trustee could not contest the validity of a claimed exemption after the objection deadline expired (see Q 14:32). - New case law discussing the use of the legal fiction of a nunc pro tunc order (see Q 13:33). - Expanded discussion of pre-approved plans (see Chapter 4). - Issuance of IRS opinion and advisory letters on pre-approved 403(b) plans (see Chapter 4). - Inception of annual Required Amendments Lists for individually designed plans (see Chapter 4). - Guidance on correction procedures if a 403(b) plan erroneously excludes participants from making contributions (see Chapter 4). - Modifications to the Employee Plans Compliance Resolution System (see Chapter 4). - Expanded discussion on community property (see Q 12:45). Previous Edition: Governmental Plans Answer Book, Third Edition ISBN 9781454886082



500,50 €
467,76 € (zzgl. MwSt.)

Nicht mehr lieferbar

Artikelnummer: 9781454886709
Medium: Loseblattwerk
ISBN: 978-1-4548-8670-9
Verlag: ASPEN PUBL
Erscheinungstermin: 02.10.2017
Sprache(n): Englisch
Auflage: 4. Auflage 2017
Produktform: Loseblattwerk
Seiten: 1148