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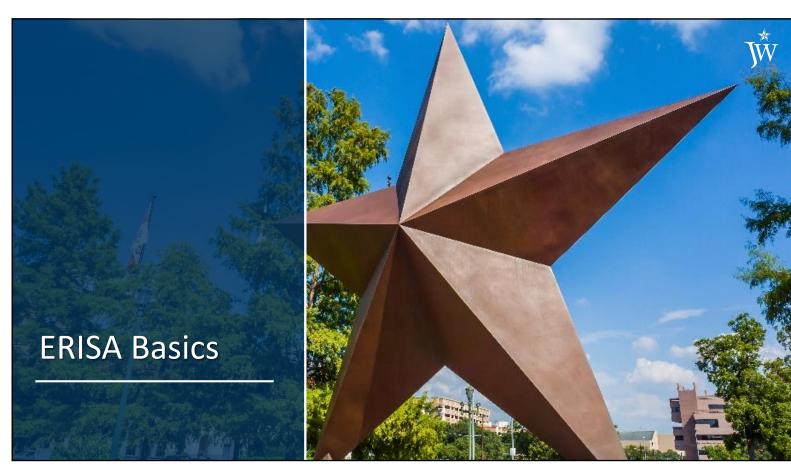


- 2. Common Compliance Issues with Retirement and Welfare Plans
- 3. Severance Agreements: ERISA Plans or Not?



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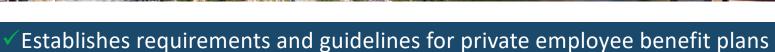
When Does ERISA Apply?

- Private Sector Employee Benefit Plan:
 - Retirement
 - Welfare
- Does <u>NOT</u> apply to:
 - o Governmental employer
 - Church employer*



^{*}assuming no Code Section 410(d) election

What Does ERISA do?



- Reporting, disclosure, administration and enforcement, etc.
- Fiduciary responsibility

Sets minimum standards for retirement and welfare plans

- · Participation, vesting, and funding
- Group Health Plans (Title I, Part 6 and 7)

Pension Benefit Guaranty Corporation and Multiemployer Plan Withdrawal

Title IV

5

Retirement



- Defined Contribution vs. Defined Benefit
- Volume Submitter vs. Individually Designed
- Multiemployer vs. Multiple Employer vs. Single Employer

The most common employer plan is a single-employer, volume submitter 401(k) plan





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Title search: How ERISA Can Benefit You: What Every Employment Lawyer Needs to Know

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