

**Employee Benefits Law  
Course 5397 (ERISA)  
University of Houston Law Center  
Fall 2017**

<b>Instructor:</b>	E. Rena Felton, Esq., LL.M. Phone (832) 736-2386 E-mail: <a href="mailto:renajesq@gmail.com">renajesq@gmail.com</a>
<b>Office Hours:</b>	By appointment
<b>Location:</b>	<b>TBD</b>
<b>Class Days/Time:</b>	MW 7:30-9:00 pm
<b>Required Text:</b>	<u>Employee Benefits Law: Qualification and ERISA Requirements, 3<sup>rd</sup> Edition</u> by Kathryn J. Kennedy
<b>Suggested Reading:</b>	“The Most Glorious Story of Failure in the Business”: The Studebaker-Packard Corporation and the Origins of ERISA”, article by Professor Wooten. Additional resources: <a href="http://www.benefitslink.com/articles/usingweb.html">http://www.benefitslink.com/articles/usingweb.html</a> , U.S. Code can be found at <a href="http://uscode.house.gov">http://uscode.house.gov</a> or <a href="http://www.law.cornell.edu/uscode">http://www.law.cornell.edu/uscode</a> ; ERISA’s sections can be found at <a href="http://www.law.cornell.edu/uscode/text/29">http://www.law.cornell.edu/uscode/text/29</a> . Regulations can be found in the Code of Federal Regulations (CRF) at <a href="http://www.gpo.gov">http://www.gpo.gov</a> .
<b>Course Description:</b>	Employee benefits law is ever-changing and of late has been a priority for law makers, including our presidential administrations. This 3-hour course provides a basic overview of the specialized employee benefit plans (such as 401(k) plans and welfare benefit plans) governed by the Employee Retirement Income Security Act (“ERISA”), the federal law governing these benefit plans in general. Students will gain a historical perspective of ERISA’s origins to learn how the need for federal action came about. Students will also learn the qualification requirements of the tax code applicable to employee retirement plans, from both the employer and employee perspective. The goal of the course is to convey a practical understanding of how ERISA impacts a wide variety of practice areas. Such an understanding is likely to prove attractive to a wide variety of prospective employers: big law firms, family law firms, insurance companies, banks, in-house counsel, and more!
<b>Grading System:</b>	All students are expected to participate in class discussions, complete reading assignments prior to class (no more than 25 pages per night) and attend an ERISA attorney panel, entitled “A Day in the Life of ERISA Counsel”  Class Participation: 10% Final Exam: 90%

**Attendance:** All students are required to attend no less than **80%** of classes.  
Attendance will be monitored daily.

## Syllabus

Date	Assignment	Topic
Week 1 Aug 21-23	Chapters 1&2; Review class discussion problems. Be prepared to discuss in class	Introduction to ERISA and Code's Qualification Rules
Week 2 Aug 28-30	Chapters 3&4; Review class discussion problems. Be prepared to discuss in class	Minimum Participation Rules & Overall Coverage Tests
Week 3 Sep 6	Chapters 5&6; Review class discussion problems. Be prepared to discuss in class	Minimum Vesting Standards and Accrued Benefit Requirements
Week 4 Sep 11-13	Chapter 7; Review class discussion problems. Be prepared to discuss in class	Maximum Limitations on Benefits/Contributions under Qualified Plans and the Determination of Compensation
Week 5 Sep 18-20	Chapter 8; Review class discussion problems. Be prepared to discuss in class	Nondiscrimination Requirements under the Internal Revenue Code
Week 6 Sep 25-27	Chapter 9; Review class discussion problems. Be prepared to discuss in class	Minimum Funding Standards
Week 7 Oct 2-4	Chapter 10; Review class discussion problems. Be prepared to discuss in class	Deductibility of Employer Contributions under Qualified Plans
Week 8 Oct 9-11	ERISA attorney panel – <b>Mandatory Attendance</b>	A Day in the Life of ERISA Counsel (Oct 9); No reading assignment; Review
Week 9 Oct 16-18	Chapter 11; Review class discussion problems. Be prepared to discuss in class	Related Employers
Week 10 Oct 23-25	Chapter 12-13; Review class discussion problems. Be prepared to discuss in class	Distributions of Benefits, Loans, and QDROS and Taxation of Distributions
Week 11 Oct 30-Nov 1	Chapter 15; Review class discussion problems. Be prepared to discuss in class	Determination Letters, Plan Disqualification and Correction Programs
Week 12 Nov 6-8	Chapters 16 & 17; Review class discussion problems. Be prepared to discuss in class	Welfare Benefit Plans and Cash or Deferred Arrangements
Week 13 Nov 13-15	Chapter 20; Review class discussion problems. Be prepared to discuss in class	Reporting and Disclosure Requirements
Week 14 Nov 20	Chapter 18; Review class discussion problems. Be prepared to discuss in class	Fiduciary Rules and Prohibited Transaction Rules
Week 15 Nov 27	Review for final exam	

**Final exam: Take home exam. Due, December 2, 2017 12pm**

These assignments are subject to change during the semester.