

SYLLABUS

EMPLOYEE BENEFITS AND COMPENSATION

University of Houston Law Center - Spring Semester 2020

7:30 - 9:30 PM; Thursday

Instructors: Mark Bodron, David Winston and Krisa Benskin

This class is intended to provide a broad overview of employee benefits plans for future benefits practitioners, in-house counsel for employers, administrators, hospitals, insurance companies and other organizations that work in the employee benefits space. No prior tax courses are required in order to succeed in and benefit from this class.

Text Book: Employee Benefits Law, Qualification and ERISA Requirements, 3rd Edition, by Kathryn Kennedy (“**Kennedy**”)

Optional: Pension and Employee Benefit Statutes and Regulations (Selected Sections), by Sean M. Anderson, David A. Pratt, and Andrew W. Stumpff

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Topics:¹

1. January 16: Introduction to Benefit Plans and Qualification Rules:
Reading: Kennedy, Chapters 1, 2 and 17.01-02.
2. January 23: Welfare Plans and Health Care Coverage
Reading: Kennedy, Chapter 16; handouts.
3. January 30: Welfare Plans continued; Related Employers
Reading: Kennedy, Chapter 16 continued; Chapter 11; handouts.
4. February 6: Nonqualified Compensation
Reading: Code sections 61, 83, 162(a), 409A, 451(a); Skim: Treas. Reg. sections 1.83-1 through 1.83-7; 1.409A-1 through 1.409A-6; 1.446-1; 1.451-1; ERISA sections 3(1), 3(2); handouts.
5. February 13: Nonqualified Compensation
Reading: Continued from previous class.
6. February 20: Qualified Plans: Minimum Participation, Vesting and Deductibility
Reading: Kennedy, Chapters 3, 5 and 10.01-.02, .04.
7. February 27: Qualified Plans: Limitations and Nondiscrimination Testing
Reading: Kennedy, Chapters 4 7 and 8.
8. March 5: Panel and Class Discussion
Reading: Biographies of panelists; handout.

March 9-13: Spring Break

¹ The timing and content of assignments on this syllabus may change as the course progresses. If so, you will be notified of any changes in class or by email. For this reason, if you miss a class you should contact another student or one of the professors to confirm the next week’s assignment.

9. March 19: Qualified Plans: Accrued Benefits, Minimum Funding
Reading: Kennedy, Chapters 6 and 9.
10. March 26: Qualified Plans: Determination Letters and Plan Corrections
Reading : Kennedy, Chapter 15 ;
Revenue Procedure 2019-19, skim Sections 1, 4, 6, 7, 8, 9.
11. April 2: Qualified Plans: Distributions
Reading: Kennedy, Chapters 12 and 14.
12. April 9: Reporting and Disclosure; Fiduciary Duties
Reading: Kennedy, Chapters 18 and 20.
13. April 16: Fiduciary Duties continued; Qualified Plan Litigation
Reading: Kennedy, Chapters 19 and 20; case handouts.
14. April 23: Welfare Plan Litigation; Conclusion; Review
Reading: Kennedy, Chapter 19; case handouts.
15. May ?: Final Exam

It is currently our expectation to give an in-class final exam consisting of approximately ten to twelve equally-weighted short-answer essay questions. The questions may come from any part of the assigned reading, materials provided in class, or classroom instruction or discussion. Generally speaking, we hope each answer to a question will cover identification of issues, analysis of issues, citation of relevant laws, cases, and regulations, discussion of applicable policies or trends, and a clear exposition of the foregoing points (that is to say, good writing counts). We expect to allow you to use the book and other materials, notes, or anything else that you might want as reference material during the exam.

The final exam will be 90% of your grade for this class, with class participation making up the other 10%.

We do not have regularly scheduled office hours. We can speak with a student after class or arrange a mutually convenient time and place. The best way to reach us is through email: David.Winston@shell.com, Mark.Bodron@bakerbotts.com and krisa.benskin@bakerbotts.com.

The University has asked us to let you know about the following services available to University students:

Counseling and Psychological Services (CAPS) can help students who are having difficulties managing stress, adjusting to the demands of a professional program, or feeling sad and hopeless. You can reach CAPS (www.uh.edu/caps) by calling 713-743-5454 during and after business hours for routine appointments or if you or someone you know is in crisis. No appointment is necessary for the "Let's Talk" program, a drop-in consultation service at convenient locations and hours around campus (http://www.uh.edu/caps/outreach/lets_talk.html).