

SYLLABUS
EMPLOYEE BENEFITS AND COMPENSATION

University of Houston Law Center - Spring Semester 2023

7:30 - 9:30 PM; Monday

Instructors: Krisa Benskin and David Winston

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. (You may also access statutes and regulations online.)

For each class, the expectation is that you will read through the ERISA and Code sections and regulations referenced in the assigned chapters or cases. Please review the class discussion problems for the assigned chapters and be prepared to discuss in class.

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Topics:¹

1. Introduction to Benefit Plans and Qualification Rules
Reading: Kennedy, Chapters 1, 2 and 17.01-02.

2. Participation and Coverage
Reading: Kennedy, Chapters 3 and 4 .

3. Vesting; Accrued Benefits
Reading: Kennedy, Chapters 5 and 6.

4. Qualified Plan Limitations and Nondiscrimination
Reading: Kennedy, Chapters 7 and 8.

5. Minimum Funding and Deductibility
Reading: Kennedy, Chapters 9 and 10.

6. Related Employers; Distributions
Reading: Kennedy, Chapters 11 and 12.

7. Terminations; Taxation of Distributions
Reading: Kennedy, Chapters 13 and 14.

8. Health and Welfare Plans
Reading: Kennedy, Chapter 16; handouts.

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 teachers to confirm the next week’s assignment.

9. Health and Welfare Plans, continued
Reading: Case handouts.
10. Qualified Plans: Determination Letters and Plan Corrections; Fiduciary Duties
Reading : Kennedy, Chapter 15 and 18.
11. Fiduciary Duties, continued; Reporting and Disclosure
Reading: Kennedy, Chapters 18 and 20.
12. Civil Litigation
Reading: Kennedy, Chapter 19; case handouts.
13. Review
Reading: No additional reading.

Exam: It is currently our expectation to give a final exam consisting of approximately ten 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 will 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 attendance and participation making up the other 10%.

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

Learning Outcomes:

- Develop an understanding of the primary types of benefit plans offered by U.S. employers and the ERISA and tax laws governing them
- Engage in issue spotting and problem solving from the perspective of an employer, employer's counsel or M&A counsel
- Gain an understanding of the types of careers available in the employee benefits legal space

Chosen names and preferred pronouns (including non-binary ones such as they/them/their) must be respected in our virtual classroom. Please feel free to reach out to any of us at any time if you want to make us aware of your chosen name or preferred pronoun, or if you have concerns about how we or your classmates address you.

The Law Center has asked us to let you know about the following services and policies:

Counseling and Psychological Services (CAPS)

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. www.uh.edu/caps/outreach/lets_talk.html .

Sexual Misconduct Policy

The University is committed to maintaining and strengthening an educational, working and living environment where students, faculty, staff, and visitors are free from discrimination and sexual misconduct. If you have experienced an incident of discrimination or sexual misconduct, there is a confidential reporting process available to you. For more information, please refer to the University system’s Anti-Discrimination Policy SAM 01.D.07 and Sexual Misconduct Policy SAM 01.D.08, available here:

<http://www.uhsystem.edu/compliance-ethics/uhs-policies/sams/01-general-information/index.php>

http://www.uhsystem.edu/compliance-ethics/_docs/sam/01/1d7.pdf (antidiscrimination)

http://www.uhsystem.edu/compliance-ethics/_docs/sam/01/1d8.pdf (sexual misconduct)

Please be aware that under the sexual misconduct policy, SAM 01.D.08, faculty are required to report to the University any information received regarding sexual misconduct as defined in the policy. Please note that the reporting obligations under the sexual misconduct policy reach to employees and students. Also, as a required reporting party, Law Center employees and faculty members are not a confidential resource.

Attendance via Zoom

This class will be taught via this Zoom. The link will be emailed to the students directly.

- You must be logged in with a computer (not a phone) with your video camera turned on and microphone muted (note: the class will be set up to mute you automatically upon entry). Video must stay on for the entire class.
- You must identify yourself with your first and last name in the Zoom videoconferencing software.
- You must present yourself professionally in the video stream, both in attire and in conduct.

Recording of Class

Students may not record all or part of class, livestream all or part of class, or make/distribute screen captures, without advanced written consent of the instructor. If you have or think you may have a disability such that you need to record class-related activities, please contact the Center for Students with Disabilities. If you have an accommodation to record class-related activities, those recordings may not be shared with any other student, whether in this course or not, or with any other person or on any other platform. Classes may be recorded by the instructor. Students may use instructor’s recordings for their own studying and notetaking. Instructor’s recordings are not authorized to be shared with *anyone* without the prior written approval of the instructor. Failure to comply with requirements regarding recordings will result in a disciplinary referral to the Dean of Students Office and may result in disciplinary action.