

SYLLABUS
EMPLOYEE BENEFITS PLANS AND COMPENSATION

University of Houston Law Center - Spring Semester 2025

7:30 - 9:30 PM; Mondays (LAW 5244/16696)

Instructors: Krisa Benskin, Allison Perry and David Winston

Mode of Instruction: Face-to-Face

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 skim through the ERISA and Code sections and regulations referenced in the assigned chapters or cases. Time permitting, the class discussion/homework problems for the assigned chapters may be discussed in class. Classes:¹

<u>Class</u>	<u>Date</u>	<u>Topic</u>	<u>Reading</u>
1	Jan 13	Introduction to Benefit Plans; 401(k) Plans	Chapters 1 and 17.01-02, Scan the following: Benefits Enrollment Guide Example Example of 401(k) Plan Example of 401(k) Plan Summary Plan Description
	Jan 20	NO CLASS – Martin Luther King Holiday	

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.

<u>Class</u>	<u>Date</u>	<u>Topic</u>	<u>Reading</u>
2	Jan 27	Qualification Rules; Participation and Coverage	Chapters 2, 3 and 4
3	Feb 3	Vesting; Accrued Benefits	Chapters 5 and 6 Wooten article on Studebaker case
4	Feb 10	Qualified Plan Limitations; Nondiscrimination; Related Employers	Chapters 7, 8, 11 and 17.04 Sample Retirement Plan Enrollment Page
5	Feb 17	Minimum Funding and Deductibility	Chapters 9 and 10
6	Feb 24	Terminations; Distributions; Taxation of Distributions	Chapters 12, 13 and 14
7	Mar 3	In-class practical midterm exam	Review and prepare previous material
	Mar 10	NO CLASS - Spring Break	
8	Mar 17	Health and Welfare Plans	Chapter 16; handouts
9	Mar 24	Health and Welfare Plans, continued	Chapter 16; handouts
10	Mar 31	Health and Welfare Plans, continued	Chapter 16; handouts
11	Apr 7	Determination Letters and Plan Corrections; Fiduciary Duties	Chapters 15, 18 and 17.06

12	Apr 14	Fiduciary Duties, continued; Reporting and Disclosure	Chapters 18 and 20
13	Apr 21	Civil Litigation	Chapter 19; case handouts.

Components of Final Grade: Your final grade for this class will be made up of the following components: 20% based on the midterm exam and 80% based on the final exam. In addition, as permitted at the Law Center, your grade may be raised or lowered one-third of a letter grade (e.g., from a B to a B+; or A- to B+) on the basis of class participation.

Midterm Practical Exam: On March 3, we'll have a short review period, and then an in-class midterm practical exam.

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.

Office Hours: We do not have regularly scheduled office hours. We can speak with a student 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, Allison.Perry@shell.com, and krisa.benskin@lw.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; and
- Gain an understanding of the types of careers available in the employee benefits legal space

Attendance

As noted in the student handbook, the Law Center has a minimum 80% attendance policy for students. In the case of a class with 13 sessions, attending 11 sessions meets that standard. Attendance will be taken by roll call in class. A student's nonadherence will be notified to the Office of Student Affairs (OSA).

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 Justin Dart, Jr. Student Accessibility Center. 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.

Prohibition on use of AI – Associate Dean's Office

The software technology known as artificial intelligence has recently expanded its capability to generate text and other work product (AI Generated Work Product). Examples of the technology include what are known as "generative" large language models (LLMs), and a specific implementation what is well known in the general public is ChatGPT. These systems can generate text and other work product in response to prompts and/or input of other text/documents/code/images. The output, the AI Generated Work Product, appears to have human-mimicking "intelligence" and is thus potentially usable as a substitute for material one might generate themselves. AI Generated Work Product can include computer code or programs as well as human language content and materials. Your continuing enrollment in this course obligates you to not knowingly prompt, generate, or use any AI Generated Work Product in relation to any activity or assessment in this course. This applies to AI Generated Work Product from yourself or others. This obligation includes that your assessment materials in the course be without any contribution from AI Generated Work Product. This obligation specifically extends to not plagiarize any writing required of you for assessment in the course: AI Generated Work Product will be treated as from another/others in applying the plagiarism policy to this course. The term "assessment" means any material generated for this course that is submitted to the instructor or presented in a class session, regardless of whether it is graded content or not. Assessments include mid-terms and final exams. AI Generated Work Product may not be used in the development or drafting of any assessments created by you in a non-proctored environment, such as a "take-home" final examination.

Honor Code

The UHLC Honor Code applies to all aspects of this course. You are responsible for knowing all Honor Code provisions and for complying with the Honor Code. Please inquire if you have any questions regarding how the Honor Code's provisions apply to specific activities or situations related to this course. Your continuing enrollment in this course is deemed to be a pledge by you under the Honor Code to comply with the Honor Code in relation to this course and to comply with the instructions in the course syllabus.

Mental Health and Wellness Resources

The University of Houston has a number of resources to support students' mental health and overall wellness, including CoogsCARE and the UH Go App. UH Counseling and Psychological Services (CAPS) offers 24/7 mental health support for all students, addressing various concerns like stress, college adjustment and sadness. CAPS provides individual and couples counseling, group therapy, workshops and connections to other support services on and off-campus. For assistance visit uh.edu/caps, call 713-743-5454, or visit a Let's Talk location in-person or virtually. Let's Talk are daily, informal confidential consultations with CAPS therapists where no appointment or paperwork is needed.

Title IX/Sexual Misconduct

Per the UHS Sexual Misconduct Policy, your instructor is a "responsible employee" for reporting purposes under Title IX regulations and state law and must report incidents of sexual misconduct (sexual harassment, non-consensual sexual contact, sexual assault, sexual exploitation, sexual intimidation, intimate partner violence, or stalking) about which they become aware to the Title IX office. Please know there are places on campus where you can make a report in confidence. You can find more information about resources on the Title IX website at <https://uh.edu/equal-opportunity/title-ix-sexual-misconduct/resources/>.

Reasonable Academic Adjustments/Auxiliary Aids

The University of Houston is committed to providing an academic environment and educational programs that are accessible for its students. Any student with a disability who is experiencing barriers to learning, assessment or participation is encouraged to contact the Justin Dart, Jr. Student Accessibility Center (Dart Center) to learn more about academic accommodations and support that may be available to them. Students seeking academic accommodations will need to register with the Dart Center as soon as possible to ensure timely implementation of approved accommodations. Please contact the Dart Center by visiting the website: <https://uh.edu/accessibility/calling> (713) 743-5400, or emailing jdcenter@Central.UH.EDU.

The Student Health Center offers a Psychiatry Clinic for enrolled UH students. Call 713-743-5149 during clinic hours, Monday through Friday 8 a.m. - 4:30 p.m. to schedule an appointment.

The A.D. Bruce Religion Center offers spiritual support and a variety of programs centered on well-being.

The Center for Student Advocacy and Community (CSAC) is where you can go if you need help but don't know where to start. CSAC is a "home away from home" and serves as a resource hub to help you get the resources needed to support academic and personal success. Through our Cougar Cupboard, all students can get up to 30 lbs of FREE groceries a week. Additionally, we provide 1:1 appointments to get you connected to on- and off-campus resources related to essential needs, safety and advocacy, and more. The Cougar Closet is a registered student organization advised by our office and offers free clothes to students so that all Coogs can feel good in their fit. We also host a series of cultural and community-based events that fosters social connection and helps the cougar community come closer together. Visit the CSAC homepage or follow us on Instagram: @uh_CSAC and @uhcupbrd. YOU belong here.

Women and Gender Resource Center

The mission of the WGRC is to advance the University of Houston and promote the success of all students, faculty, and staff through educating, empowering, and supporting the UH community. The WGRC suite is open to you. Stop by the office for a study space, to take a break, grab a snack, or check out one of the WGRC programs or resources. Stop by Student Center South room B12 (Basement floor near Starbucks and down the hall from Creation Station) from 9 am to 5 pm Monday through Friday.