



401(k) Answer Book, 2011 Edition

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401(k) Answer Book, 2011 Edition provides coverage of 401(k) plan design, testing, taxation, reporting and disclosure, and termination, and brings you up to date on investment-related topics and regulatory guidance.

Written by the experts at Great-West Retirement Services, the **2011 Edition** is packed with special features, including:


- Practice pointers
- Checklists, charts, and sample notices
- Step-by-step procedures
- Examples showing how to apply concepts to real-world situations


This comprehensive one-volume desk reference is a must have for pension administrators, benefits managers, fund managers, trustees, accountants, attorneys, human resource professionals, consultants, advisors, and anyone who deals professionally with 401(k) plans.

Quite simply, the hunt for specific answers to important questions begins - and ends - with this clear, comprehensive resource. **401(k) Answer Book**, covers all aspects of plan design and administration, as well as the relationships of 401(k) plans with other types of retirement plans. When participants, sponsors, or service providers ask you questions, this book gives you the answers.

The 2011 Edition of **401(k) Answer Book** brings you up to date on legal and regulatory updates and other recent developments that have had an impact on retirement plans, including:

- Updates from the U.S. Department of Labor (DOL) relating to Form 5500 filing requirements, including changes to Schedule C reporting of service provider fees and the new electronic filing requirements under EFAST2
- DOL interim final regulations under ERISA Section 408(b)(2) on service provider fee disclosures
- IRS guidance regarding contributions of paid time off (PTO) to a 401(k) plan under Revenue Rulings 2009-31 and 2009-32
- SEC and DOL developments regarding target date funds
- Information on guaranteed benefit/lifetime income investment products in the 401(k) context
- SEC proposed measures involving 12b-1 fees
- IRS guidance related to the Heroes Earnings Assistance and Relief Tax (HEART) Act of 2008 under IRS Notice 2010-15
- IRS guidance on implementing the 2009 waiver of minimum distribution requirements, including clarifications related to plan amendments and withholding rules under Notice 2009-82
- Information on "Your Rollover Options," the new model notices under Internal Revenue Code Section 402(f)
- And more!

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