

Retirement Plan Fundamentals 2

Top Heavy Plans and Coverage Testing - Module Part 1 - 20.48 minutes

Learn to identify Key employees and characteristics of Top Heavy plans as well as how to run a top heavy test when more than one plan is involved.

Top Heavy Plans and Coverage Testing - Module Part 2 - 20.47 minutes

Learn the meaning of coverage and benefitting, who can be excluded and how to run a coverage test.

HCEs and 401(k) Nondiscrimination Rules - Module Part 1 - 28.44 minutes

Learn how to identify a Highly Compensated Employee and how to perform nondiscrimination testing for a 401(k) plan and associated correction methods for failed tests.

HCEs and 401(k) Nondiscrimination Rules - Module Part 2 - 23.25 minutes

Learn the defining characteristics of an ACP and how to utilize a design based safe harbor to avoid ADP/ACP testing.

Defined Contribution Allocations and Annual Additions - Module Part 1 - 34.30 minutes

Learn about types of contributions, allocations earnings associated with DC plan and the limits that affect them.

Defined Contribution Allocations and Annual Additions - Module Part 2 - 14.39 minutes

Learn about how forfeitures occur and their use in a DC plan and how to calculate maximum annual additions.

Investments in Daily Valued Plans - Module Part 1 - 47.20 minutes

Learn characteristics and concepts for various investment options available in the qualified plan market. The module specifically addresses asset classes, mutual funds and types of stable value investment contracts.

Investments in Daily Valued Plans - Module Part 2 - 35.22 minutes

Learn characteristics and concepts for various investment options available in the qualified plan market. The module specifically addresses life insurance and employer stock.

Fiduciary Considerations - Module Part 1 - 23.11 minutes

Learn how to identify a fiduciary based on ERISA, some of the fiduciary functions specifically in the selection and maintenance of investments in the plan.

Fiduciary Considerations - Module Part 2 - 28.44 minutes

Learn how the Pension Protection Act changed ERISA 404(c), how to differentiate investment advice from education, how to address deposit timing and how fiduciary rules relate to TPAs.

Conversions (Decisions and Issues) - Module Part 1 - 27.06 minutes

Learn when a conversion occurs and how establish expectations for converting a qualified plan.

Conversions (Decisions and Issues) - Module Part 2 - 24.25 minutes

Learn how to establish expectations for converting a qualified plan, specifically the interplay of VRU / website capabilities, investment transition and reporting and communicating with participants.

Conversions: (Types and Methods) - Module Part 3 - 17.55 minutes

Learn about blackout periods and various types of conversions in relation to the type of record keeping used by each entity involved in the transition of the plan.

Conversions: (Types and Methods) - Module Part 4 - 16.39 minutes

Learn about how take plans from a daily environment to daily as well as going from a balance-forward to daily environment.

Differences Between Balance-Forward and Daily Valuation - Module Part 1 - 20.33 minutes

Learn the defining characteristics of these two accounting methods and the differences in allocating earnings

Differences Between Balance-Forward and Daily Valuation - Module Part 2 - 35.24 minutes

We continue to explore the differences in these two accounting methods specifically as it relates to reporting, transaction processing, investment types and automated response systems.