

The Fiduciary Summit ©

Objective: This half day course is offered as a stand-alone program, or as part of a full-day course, when combined with “**Trials & Trends**”. This course introduces participants to the fiduciary duties imposed upon a plan’s sponsors, administrators, and service providers by the Employee Retirement Income Security Act (ERISA). Participants will learn to identify a plan’s fiduciaries and to identify the duties they must fulfill, as well as the transactions they must avoid.

What you will learn:

- Identification of named and functional fiduciaries
- Overview of ERISA imposed fiduciary duties
- Introduction to ERISA prohibited transactions and the underlying transactional and operational exemptions
- Civil penalties and fines associated with fiduciary non-compliance
- Criminal fiduciary sanctions
- Overview of recent developments in ERISA fiduciary law, including legislative action and the resulting judicial interpretations
- Navigation of an IRS benefit plan audit or a Department of Labor fiduciary investigation

CPE: 4 Hours

Level: Basic

Category: Tax - Employee Benefits

Prerequisites: None

Instructor: Jason Sheffield

Code: TFSA