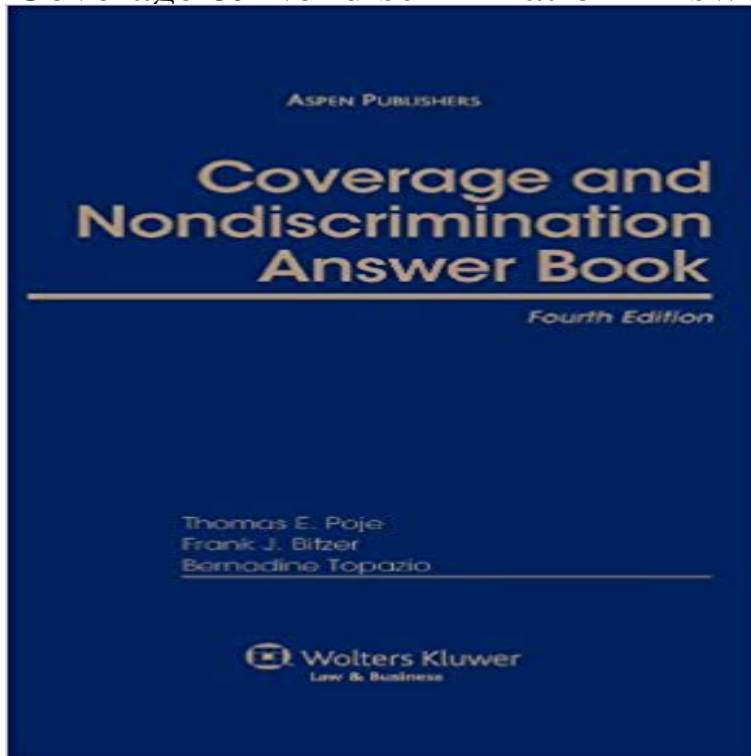


Coverage & Nondiscrimination Answer Book



Coverage and Nondiscrimination Answer Book is the first reference guide that focuses exclusively on the participation, coverage, nondiscrimination, and compliance requirements that must be met to ensure a plans qualified status. This book is designed to help plan sponsors and administrators, as well as benefits professionals, attorneys, and consultants, cope with the complicated requirements of compliance testing. The practical guidance, regulatory and legislative updates, and detailed analysis in Coverage and Nondiscrimination Answer Book will assist pension professionals in managing all aspects of coverage and nondiscrimination testing and compliance. Coverage and Nondiscrimination Answer Book uses straightforward language and avoids technical jargon whenever possible. Citations to authority, particularly the Internal Revenue Code, are provided as research aids for those who wish to pursue particular items in greater detail. Coverage and Nondiscrimination Answer Book will help you: Understand the impact of EGTRRA on coverage and nondiscrimination testing Discover methods of plan design that avoid the need for most coverage and nondiscrimination testing Determine which entities comprise an employer for qualified plan purposes Craft employee census and data requests that capture the information essential to accurate testing Perform all required compliance tests accurately Be aware of corrective measures available and the time frame for these corrections Design plans or combinations of plans that favor certain targeted employees Know the benefits of applying for a determination letter Complete required schedules needed to request a determination letter from the IRS Coverage and Nondiscrimination Answer Book offers real-life examples, charts, and illustrations in a concise format. It provides specific tools and answers such frequently

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