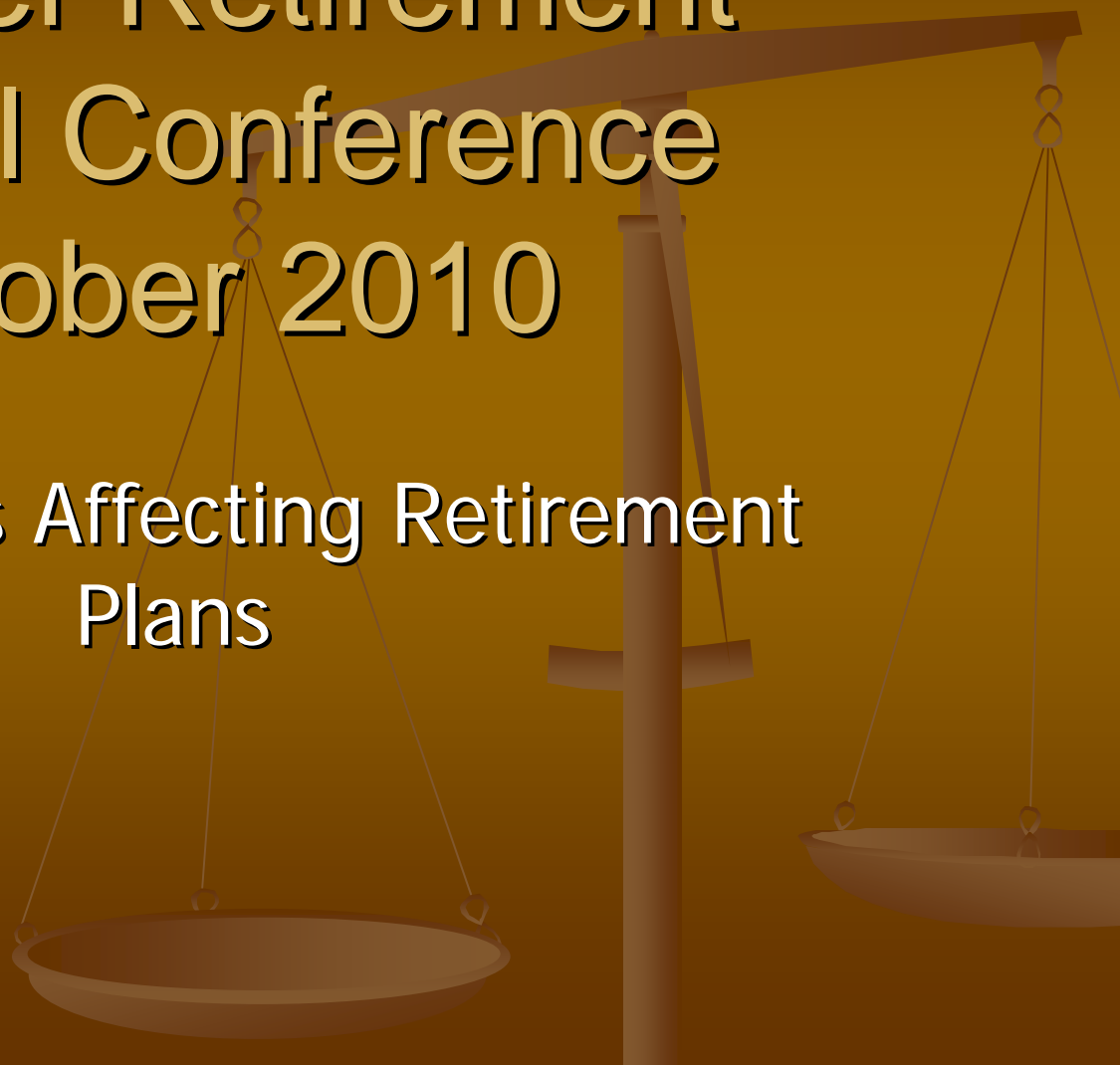


# National Conference on Teacher Retirement Annual Conference October 2010

Legal Issues Affecting Retirement  
Plans



# Presenter



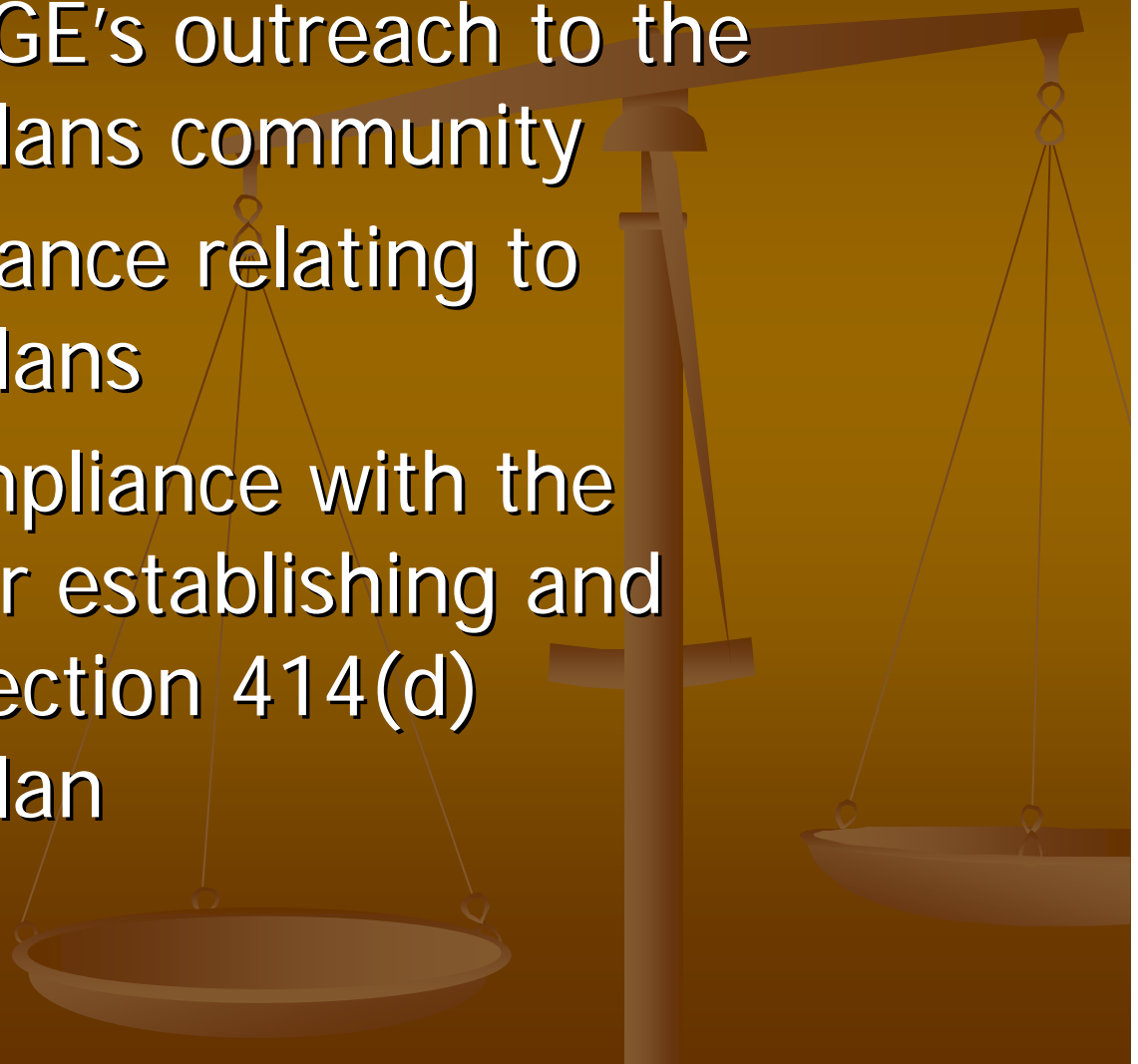
- Pamela R. Kinard
- Attorney Advisor, Assistant Branch Chief
- Qualified Plans Branch 2, Office of Division Counsel, Associate Chief Counsel (TEGE)
  
- Contact Information
- (202) 622-6060

# Governmental Plans Initiative Team Effort

- Employee Plans Division (EP)
- Federal State and Local Governments (FSLG)
- Indian Tribal Governments (ITG)
- Working together as a team to serve the governmental plans community

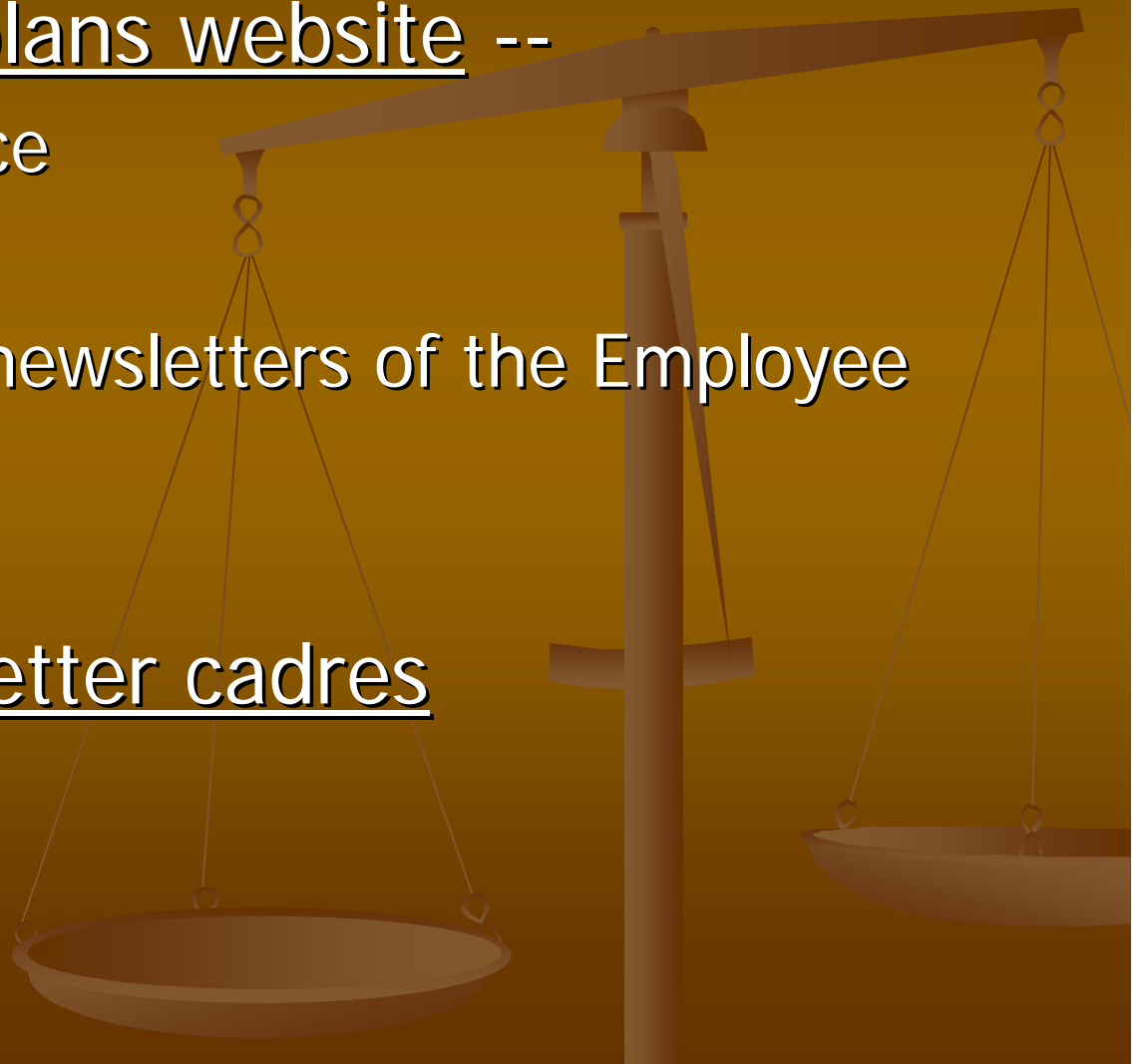
# Goals of the Governmental Plans Initiative

- To improve TE/GE's outreach to the governmental plans community
- To provide guidance relating to governmental plans
- To increase compliance with the requirements for establishing and maintaining a section 414(d) governmental plan



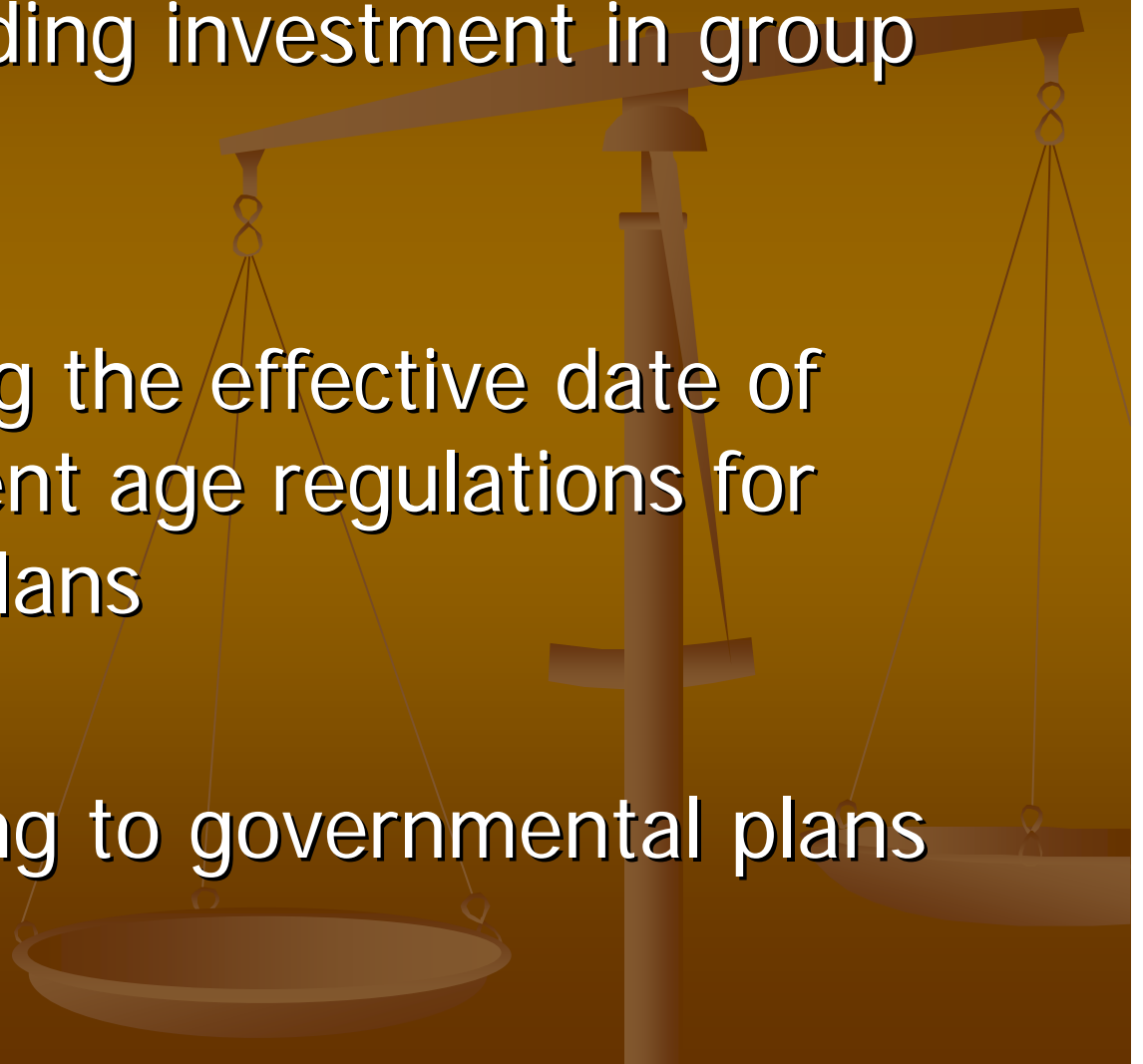
# Governmental Plans Initiative

- Governmental plans website --
  - general guidance
  - FAQs
  - special edition newsletters of the Employee Plans News
- Determination letter cadres



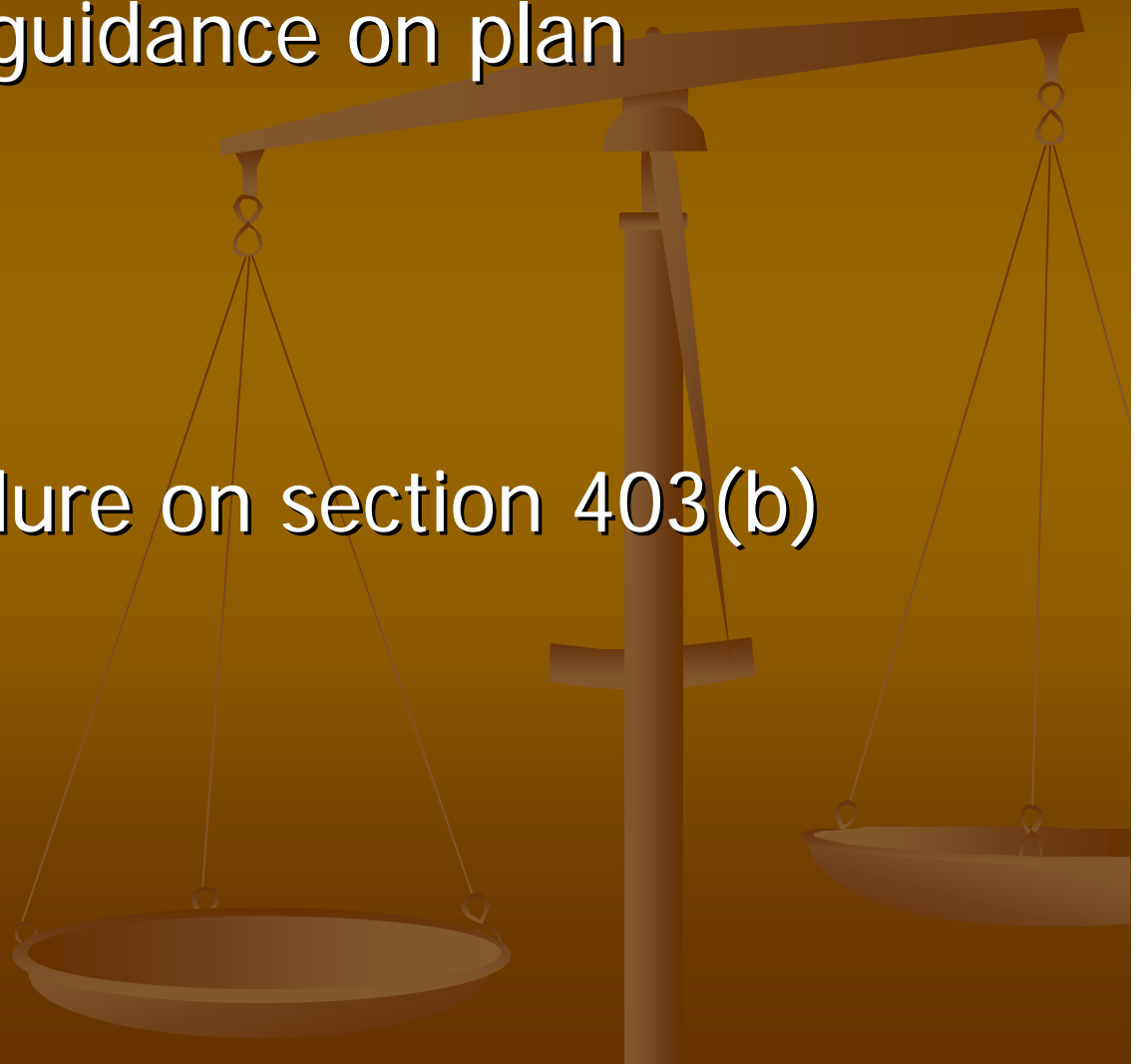
# Guidance Relating to Governmental Plans

- Guidance regarding investment in group trusts
- Notice extending the effective date of normal retirement age regulations for governmental plans
- Guidance relating to governmental plans



# Guidance relating to governmental plans (cont.)

- Section 403(b) guidance on plan terminations
- Revenue procedure on section 403(b) prototype plans



# Guidance relating to governmental plans (cont.)

- Guidance relating to section 457(b) unforeseeable emergencies
- Nonqualified deferred compensation plans under section 457(f)

