

# Pension Suite

## Now Available on Cheetah™

Wolters Kluwer Legal & Regulatory US provides current, accurate, and authoritative resources with analysis and insight into every aspect of retirement plan administration and compliance. **Cheetah™ Pension** gives you access to time-saving practice tools, current awareness resources, and professional references on everything from creating plans, to executive compensation, QDROs, state-by-state comparisons, and more. Establish, administer, correct, and terminate plans, while providing the most effective professional advice, using:

- **Expert analysis and authoritative content**—Leading authorities deliver completely up-to-date guidance on 401(k)s, 403(b)s, 457s, SIMPLE, SEP, SARSEP, ERISA, compliance, correction, termination—and much more!
- **Practice tools**—Decision Trees, Smart Charts, Calculators, Glossaries all speed your pension-related research and enable you to reach the right answer fast.
- **Current awareness**—Industry-standard journals and the cutting-edge Pension Tracker deliver valuable updates and insights as often as every day.

### LISTING OF TITLES AVAILABLE

#### PRACTICE TOOLS

- CCH SmartTool: Benefit Facts & Figures
- Glossary of Pension Terms
- Maximum Loan Amount Calculator
- Pension & Benefits Interactive Forms
- Plan Distribution Rollover Decision Tree
- SIMPLE 401(k) and Other Plans Comparison Chart
- State Pension Distribution Withholding & Reporting Compare

#### TREATISES, EXPLANATIONS & NEWS

- 401(k) Advisor
- 401(k) Answer Book
- 403(b) Answer Book
- 457 Answer Book
- 5500 Preparer's Manual
- Cash Balance Plan Answer Book

- Annuities Answer Book\*
- Coverage and Nondiscrimination Answer Book
- Defined Benefit Answer Book
- Dividing Pensions in Divorce
- Employee Stock Ownership Plan (ESOP) Answer Book
- ERISA: A Comprehensive Guide
- ERISA Fiduciary Answer Book
- ERISA Law Answer Book
- Executive Compensation Library
- Governmental Plans Answer Book
- Handbook on ERISA Litigation
- Individual Retirement Account (IRA) Answer Book
- Journal of Deferred Compensation
- Journal of Pension Benefits
- Journal of Pension Planning & Compliance
- Nonqualified Deferred Compensation Answer Book
- Pension and Deferred Compensation Guide

- Pension Answer Book (The)
- Pension Benefits Newsletter
- Pension Distribution Answer Book
- Pension Plan Guide
- Pension Tracker
- Plan Administrators Compliance Guide
- Plan Correction Answer Book
- Plan Termination Answer Book
- Qualified Domestic Relations Order (QDRO) Answer Book
- Qualified Domestic Relations Order (QDRO) Handbook
- Quick Reference to ERISA Compliance
- Roth IRA Answer Book
- SIMPLE, SEP, and SARSEP Answer Book
- The Complete QDRO Training Manual for Corporations and Plan Administrators\*
- U.S. Master Pension Guide

\* Only available on Cheetah

## **401(k) Advisor**

Current reporting and analysis of changes in 401(k) regulations and rulings with expert commentary, summaries of key court cases, IRS and DOL notices, new laws, and more.

## **401(k) Answer Book**

Comprehensive reference covering design considerations, employee communications, participant loans, hardship withdrawals, nondiscrimination testing, reporting requirements, distributions, and more.

## **403(b) Answer Book**

The only professional reference that systematically answers hundreds of questions on 403(b) plans, plans of 501(c)(3) organizations, and church plans.

## **457 Answer Book**

In-depth resource providing answers for tax-exempt organizations, state and local governments, their accountants, tax and legal advisors, 457 administrators, product providers, and investment counselors.

## **5500 Preparer's Manual**

Practical, line-by-line explanations of the Form 5500 and related schedules.

## **Annuities Answer Book**

Covering annuities from all angles this resource provides succinct and authoritative analysis and commentary on various types of annuities, annuity regulations, and how annuities may be used to achieve specific financial goals.\*

## **Cash Balance Plan Answer Book**

Reliable answers to over 500 cash balance plan questions, organized in a convenient Q&A format.

## **CCH Smart Tool: Benefit Facts**

Instant access to pension and benefit-related COLAs, penalties, excise taxes, interest rates, and user fees, with direct links to IRC sections, ERISA sections, Revenue Procedures and rulings.

## **Coverage and Nondiscrimination Answer Book**

Q&A resource focusing exclusively on the participation, coverage, nondiscrimination, and compliance requirements that must be met to ensure a plan's qualified status.

## **Defined Benefit Answer Book**

Guidance on the actuarial, administrative, and compliance facets of defined benefit arrangements.

## **Dividing Pensions in Divorce**

Lucid explanations, insights, and strategies for working in the complex field of present values and qualified domestic relations orders (QDROs).

## **Employee Stock Ownership Plan (ESOP) Answer Book**

Q&A resource answering the most common questions about establishing and administering ESOPs, with discussions of applicable law, court rulings, and government agency regulations.

## **ERISA: A Comprehensive Guide**

Authoritative analysis of the principal statutory provisions of ERISA and the corresponding provisions of the Internal Revenue Code dealing with employee benefits.

## **ERISA Fiduciary Answer Book**

Expert answers to questions concerning government regulations and court rulings that continually refine the duties of fiduciaries and the scope of their liabilities.

## **ERISA Law Answer Book**

Authoritative answers to questions related to ERISA compliance requirements, as well as to the interpretation of ERISA and Internal Revenue Code sections and regulations.

## **Executive Compensation**

Analysis of the federal statutes, court decisions, state laws, accounting standards, stock exchange requirements, governmental regulations, and market forces that affect executive compensation.

## **Executive Compensation Answer Book**

Expert answers to more than 800 questions on the full range of compensation issues, all in a straightforward question-and-answer format.

## **Glossary of Pension Terms**

Alphabetical list of pension terms from which a user can select the terms desired and generate a chart with the definitions and links into the Pension Plan Guide explanations.

## **Governmental Plans Answer Book**

Hundreds of answers providing step-by-step guidance through the various laws that regulate retirement plans of state and local governments.

## **Handbook on ERISA Litigation**

Clear insight into which ERISA claims are recognized by which courts and how to litigate them. Includes key citations, valuable checklists, and time-saving forms.

## **Individual Retirement Account (IRA) Answer Book**

Comprehensive coverage of traditional IRAs, Roth IRAs, SIMPLE IRAs, SEP IRAs, Health Savings Accounts, and Coverdell Education Savings Accounts.

## **Journal of Deferred Compensation**

A unique source of timely analysis, innovative strategies, and practical solutions for professionals in the field of executive compensation.

## **Journal of Pension Benefits**

Quarterly journal providing pension professionals with new ideas, fresh insights, and expert views on topics affecting plan design, compliance, and administration.

## **Journal of Pension Planning & Compliance**

The leading source for in-depth coverage of pension compliance and design issues, keeping you apprised of significant decisions and rulings from the federal courts, IRS, DOL, and PBGC.

## **Maximum Loan Amount Calculator**

An interactive decision tree, used to calculate the maximum amount of loan that can be taken from a defined contribution plan/401(k) plan.

## **Nonqualified Deferred Compensation Answer Book**

Q&A guidance on what kind of plan best fits your needs and how to avoid compliance problems, with answers to more than 500 vital questions.

## **Pension & Benefits Interactive Forms**

The most commonly used forms, updated and augmented regularly, all accessible, and able to be printed, right from your desktop.

## **Pension Answer Book**

Covers the full spectrum of pension topics, including qualification requirements, taxation of distributions, minimum distribution requirements, and 401(k) plans.

## **Pension and Deferred Compensation Guide**

A quick reference guide for establishing and administering all types of pension plans.

## **Pension Benefits Newsletter**

A monthly pension industry review in digest format, reporting on every aspect of the ever-changing pension benefits field.

## **Pension Distribution Answer Book**

Coverage of all facets of qualified plan distributions, with expert answers and tips on hundreds of complicated issues.

## **Pension Plan Guide**

The complete, core guide to creating and managing a pension plan, from beginning to end.

## **Pension Tracker**

Fully customizable daily industry updates and alerts, covering everything from plan type to plan administration.

## **Plan Administrators Compliance Guide**

Expert guidance on complying with all plan reporting and disclosure requirements.

## **Plan Correction Answer Book**

The most comprehensive answers to the issues faced daily by plan administrators, benefits consultants, attorneys, and other pension professionals in the area of plan compliance.

## **Plan Distribution Rollover Decision Tree**

An interactive decision tree that allows the user to look at what type of plan the distribution is coming from and then determine what type of plan the distribution can be rolled into.

## **Plan Termination Answer Book**

Q&A resource that outlines the numerous administrative tasks that must be addressed in connection with a plan termination and offers suggestions on certain areas of plan design.

## **Qualified Domestic Relations Order (QDRO) Answer Book**

Q&A resource that addresses specific problems and general concerns facing plan administrators, employee benefits managers, and lawyers on the subject of retirement plan division.

## **Qualified Domestic Relations Order (QDRO) Handbook**

Details the elements of the QDRO, the standards that are required by ERISA, and step-by-step procedures to qualify the order as a QDRO. Includes samples.

## **Quick Reference to ERISA Compliance**

Easy-access resource that helps you determine what you need to do to comply with all the ERISA rules and the many related IRS, DOL, and PBGC requirements.

## **Roth IRA Answer Book**

Expert answers covering all aspects of the administration and operation of a Roth IRA, as mandated by the IRC, Treasury regulations, and IRS notices and announcements.

## **SIMPLE 401(k) and Other Plans Comparison Chart**

Succinct summaries of plan requirements for 401(k), SIMPLE 401(k), SEP, and SIMPLE IRA plans. Choose from the plan types you want to compare and then from 25 of the most important plan requirements.

## **SIMPLE, SEP, and SARSEP Answer Book**

Clear guidance on the complex design, administration, and compliance issues that arise with SIMPLEs, SEPs, and salary reduction SEPs (SARSEPs.)

## **State Pension Distribution Withholding & Reporting Compare**

Instantly compare multiple states' laws in a convenient chart format.

## **The Complete QDRO Training Manual for Corporations and Plan Administrators**

This brand new resource is solely dedicated to enhancing the QDRO administration and qualification process for corporations, plan administrators, TPAs, law firms, and employee benefit consulting companies that administer QDROs for their clients by delivering over 100 practice-tested recommendations, proven QDRO training techniques, QDRO review training tips, 9 model QDROs, and more.\*

## **U.S. Master Pension Guide**

Everything you need to know about pensions, including rules on IRAs, 403(b) plans, 401(k), and non-qualified plans, with a topical index and at-a-glance pension-related facts and figures.

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