



## SunGard Advanced Pension Conference

Wyndham Grand Orlando Resort, Orlando, FL  
February 10-12, 2016

### AGENDA

#### Wednesday, February 10

8:00 - 8:30 a.m. Registration and Continental Breakfast

#### General Sessions

8:30 - 8:40 a.m. **Welcome and Announcements** – Watson

8:40 - 10:20 a.m. **Keeping Current** – Ferenczy, Watson  
Join Ilene and Derrin for an entertaining session that highlights the latest guidance from Congress, the IRS, the DOL, and the courts. Emphasis is given to areas not covered elsewhere in the program.

10:20 - 10:35 a.m. Refreshment Break

10:35 - 11:50 a.m. **EPCRS Update** – Watson

- Reduced fees
- Options for overpayments
- New rules for elective deferral failures

11:50 - 1:00 p.m. Hosted Luncheon

**Concurrent Sessions** 1:00 p.m. - 5:15 p.m. – Group I sessions are 75 minutes each. Group II sessions are 75 minutes each. Attend **two** topics from Group I and **two** from Group II.

**GROUP I:** 1:00 - 2:15 p.m. and repeated 2:25 - 3:40 p.m.

#### **01. Frequently Asked Questions for Restatements and Individually Designed Plans** – Richter

- Effective date issues
- Signature for trustees and participating employers
- Defined benefit and 403(b) issues
- Future of determination letter program
- Terminating plans



**02. Makeover Your Takeover – Ferenczy**

- Techniques to guide your new relationship
- Uncovering the good, the bad, and the ugly
- Developing a plan of action in calm seas and rough waters
- Transition and implementation strategies to build a good foundation
- Case studies that put your skills to the test

**03. New 5500 Compliance Questions – Watson**

- Unrelated business income tax
- Paper or pixels; you will answer
- Coverage questions
- 401(k) testing

3:40 - 4:00 p.m. Refreshment Break

**GROUP II - Part 1:** 4:00 - 5:15 p.m. and *repeated on Thursday tomorrow* 8:30 - 9:45 a.m.

**04. Give It Up for Forfeitures! – Schultz**

- Forfeiture triggers
- Forfeiture offsets and allocations; timing and methods
- Accumulated forfeitures on takeovers
- How forfeitures trigger other contributions
- New IRS forfeiture allocation limits and how to allocate "safely"

**05. New Cash Balance Regulations – Donovan**

- Interest crediting
- Relief given, and not
- Late retirement

**06. Benefits, Rights, and Features: Identifying, Testing, and Correcting – Richter**

- BRFs and plan design
- BRFs and plan merger
- Testing BRFs for non-discrimination
- Correcting BRFs

5:15 p.m. Cocktail Reception

**Thursday, February 11**

8:00 - 8:30 a.m. Continental Breakfast

**Concurrent Sessions** 8:30 a.m. - 12:05 p.m. – Group II - Part 2. Group III sessions are 30 minutes each. Group IV sessions are 30 minutes each. Attend **one** topic from Group III, **one** from Group IV.



**GROUP II - Part 2:** 8:30 - 9:45 a.m. See above for Group II session descriptions.

9:45 - 9:55 a.m. Refreshment Break

**GROUP III:** 9:55 - 10:55 a.m.

**07. Midyear Safe Harbor Amendments – Hoffman**

- Latest guidance from IRS
- Potential trouble spots
- Strategies to address employer needs

**08. Understanding Affiliated Service Groups – Watson**

- Traditional affiliated service groups
- Management function groups
- Examples of common ASGs

**09. Negotiating with the Government – Ferenczy**

- Laying the groundwork
- Negotiating corrections in VCP
- Negotiating sanctions in Audit CAP
- Preparing a client to compromise

10:55 - 11:05 a.m. Refreshment Break

**GROUP IV - 11:05 - 12:05 p.m.**

**10. Combination 401(k)/Cash Balance – Donovan**

- Deduction limits
- Minimum gateways
- Top heavy issues

**11. Self-employment Income: Beyond the Basics – Watson**

- Related employers
- Dealing with losses
- Choice of definition for employees
- Midyear transactions

**12. You Can't Do That: A Study of Prohibited Transactions – Schultz**

- ERISA and Internal Revenue Code prohibited transactions
- Investments and activities that create prohibited transactions
- Correcting prohibited transactions; how to and how much
- Strategies for constructively advising (determined) plan sponsors and participants on how to avoid prohibited transactions



12:05 - 1:05 p.m. Hosted Luncheon

## General Sessions

1:05 - 2:45 p.m.

### **Conflicted Advice Rules** – Hoffman, Schultz

The proposed regulations on investment advisor fiduciaries promise to be the most controversial issue facing the DOL for the rest of the President's term. Join us for an in depth look at the proposed rule and the best interest contract exemption.

2:45 - 3:00 p.m. Refreshment Break

3:00 - 4:00 p.m.

### **Industry Trends** – Donovan, Hoffman, Richter

It's one thing to know what the DOL is proposing. It's quite another to determine what the real impact is. Our panel considers the effect of the rules on plan sponsors and administrators, TPAs, auditors, and, of course, financial professionals.

4:00 - 4:15 p.m. Refreshment Break

4:15 - 5:15 p.m.

### **Pension Jeopardy** – Panel

Join Derrin as he hosts our version of the popular game show. Topical questions test the knowledge of our expert speakers. This session is not only fun, but also highlights important pension issues in a memorable way.

## Friday, February 12

8:00 - 8:30 a.m. Continental Breakfast

## General Session

8:30 - 8:35 a.m.

### **Announcements** – Watson

8:35 - 10:05 a.m.

### **Washington Update** – Hoffman

A fast paced review of activity in Congress, the White House, and executive agencies dealing with retirement plans and tax reform.

10:05 - 10:25 a.m. Refreshment Break

10:25 - 12:00 p.m.

### **Ask the Experts Workshop** – Panel

Get those tough questions answered. Case studies will be used in a discussion of the issues currently facing practitioners in employee benefits area.

Continuing Education Credits – Total possible hours:  $1,000 \text{ Minutes} \div 50 = 20 \text{ CPE/CE hrs.}^*$

$1,000 \text{ Minutes} \div 60 = 16.5 \text{ CE hrs.}^*$

\*Final decision rests with governing body. Some governing bodies recognize fractions of hours; the program may qualify for a partial credit more than whole hours shown with these bodies.