Employee Benefits (EB)

EB 450. Lawyering Skills IV: Drafting Employee Benefits Law. 3 hours.
Drafting course focuses on the skills needed to create effective documents in the area of employee benefits law. Course Information: Same as JD 450. Previously listed as JD 155/EB 377. Prerequisite(s): JD 401, and JD 405, and JD 406, and JD 407, and JD 411, and JD 414, and JD 415, and JD 416; and LAW 402 or LAW 403 or LAW 404; and LAW 412 or LAW 413; and LAW 422, and EB 475.

EB 460. Survey of Executive Compensation Plans. 2 hours.
Provides an overview of the framework of rules governing nonqualified executive compensation, with primary focus on tax, legal, and financial issues. Course Information: Same as JD 460. Previously listed as JD 224/EB 365. Prerequisite(s): JD 401 and JD 405 and JD 406 and JD 407 and JD 411 and JD 414 and JD 415 and JD 416; and LAW 402 or LAW 403 or LAW 404 and LAW 412 or LAW 413; and JD 470 or TX 470.

EB 475. Employee Benefits Law. 3 hours.
Surveys basic tax, legal, business, labor, employment, and other issues that affect retirement plans, and participants rights under such plans. Course Information: Same as JD 475. Previously listed as EB 360/JD 216. Prerequisite(s): JD 401 and JD 405 and JD 406 and JD 407 and JD 411 and JD 414 and JD 415 and JD 416; and LAW 402 or LAW 403 or LAW 404; and LAW 412 or LAW 413.

EB 479. Employee Benefits Litigation. 2 hours.
Examines the litigation aspects of controversies and claims involving retirement, welfare, and other fringe benefit plans. Course Information: Same as JD 479. Previously listed as EB 358/JD 358. Prerequisite(s): JD 401 and JD 405 and JD 406 and JD 407 and JD 411 and JD 414 and JD 415 and JD 416; and LAW 402 or LAW 403 or LAW 404; and LAW 412 or LAW 413.

EB 482. Compensation Law: Taxation and Other Legal Issues. 3 hours.
Explores the measurement of income compensation and the legal framework of taxation on that income. Course Information: Same as JD 482. Previously listed as JD 144/EB 344. Prerequisite(s): JD 401, and JD 405, and JD 406, and JD 407, and JD 411, and JD 414, and JD 415, and JD 416; and LAW 402 or LAW 403 or LAW 404; and LAW 412 or LAW 413.

EB 494. Health Care Reform Under the Affordable Care Act. 3 hours.
This seminar explores global implications of information crossing jurisdictional lines and conflicts of laws and culture regarding protection of information and information privacy. Course Information: Same as JD 494. Previously listed as JD 364/EB 364. Prerequisite(s): JD 401, and JD 405, and JD 406, and JD 407, and JD 411, and JD 414, and JD 415, and JD 416; and LAW 402 or LAW 403 or LAW 404; and LAW 412 or LAW 413.

Basic survey course intended to provide fundamental familiarity with welfare benefit plans and their related tax issues. Course Information: Same as JD 501. Previously listed as JD 223/EB 363. Prerequisite(s): JD 401, and JD 405, and JD 406, and JD 407, and JD 411, and JD 414, and JD 415, and JD 416, and LAW 402 or LAW 403 or LAW 404, and LAW 412 or LAW 413.

EB 511. Tax and Employee Benefits Research. 2 hours.
Acquaints students with the research materials available in the tax and employee benefits areas and develops their skills in researching issues. Course Information: Same as TX 511. Previously listed as EB 333/TX 333.

EB 520. Fundamentals I of Retirement Plan Issues. 3 hours.
Covers the design, qualification, funding and administration of employee retirement plans, including ERISA compliance requirements and the Internal Revenue Code. Course Information: Previously listed as EB 361. Prerequisite(s): EB 475 or JD 475.

EB 521. Fundamentals II of Retirement Plan Issues. 3 hours.
A continuation of Fundamentals I and covers the design, qualification, funding and administration of employee benefit plans. Course Information: Previously listed as EB 382. Prerequisite(s): EB 475 or JD 475.

EB 522. Survey of Retirement Plan Issues. 2 hours.
Surveys the labor, employment, and tax rules affecting employee pension and profit sharing plans. Course Information: Previously listed as EB 359.

EB 531. ERISA Responsibilities for Financial Institutions and Service Providers. 2 hours.
Examines substantive areas that financial institutions and service providers must know when providing investment options and services to ERISA plans. Course Information: Previously listed as EB 353. Prerequisite(s): EB 521.

EB 533. Cash of Deferred Arrangements. 2 hours.
Examines cash and deferred plans, their ongoing administration, annual testing, plan loans, asset investment, fiduciary issues, QDRO procedures, and reporting and disclosure requirements. Course Information: Previously listed as EB 354. Prerequisite(s): EB 520 and EB 521.

EB 535. Employee Stock Ownership Plans. 1 hour.
Focuses on the use of employee stock ownership plans (ESOPs) as employee benefit plans, tools of corporate finance, and ownership succession strategies. Course Information: Previously listed as EB 355. Prerequisite(s): EB 520 and EB 521.

EB 536. ERISA Fiduciary Law. 2 hours.
Examines fiduciary responsibility under ERISA: requisites for fiduciary status, statutory bases of specific duties and prohibitions, and issues surrounding management of plan assets. Course Information: Previously listed as EB 356. Prerequisite(s): EB 520 and EB 521.

EB 541. Employee Benefits Practice and Procedure. 2 hours.
Examines the federal administration of employee benefit plans under the Internal Revenue Code and ERISA. Course Information: Previously listed as EB 357. Prerequisite(s): EB 520.

EB 543. Specialized Employee Benefits Plan. 2 hours.
Intended for the tax practitioner who has a foundation of rules governing retirement plans; examines additional tax rules applicable to specialized retirement plans. Course Information: Previously listed as EB 366. Prerequisite(s): EB 520.

EB 545. Contemporary Benefits Issues. 2 hours.
Topics may include IRS/DOL compliance and audit programs, estate planning distributions, fiduciary litigation, and the impact of other federal laws on employee benefit plans. Course Information: Previously listed as EB 367. Prerequisite(s): EB 520.
EB 547. Executive Compensation Benefits Advanced. 2 hours.
Explores equity-based compensation plans, change of control arrangements, executive compensation for multinationals and tax-exempts, and insurance. Course Information: Previously listed as EB 369. Prerequisite(s): JD 460 or EB 460.

EB 551. Employee Benefits Public Policy. 2 hours.
Introduces students to policy analysis used to develop legislation and regulations in employee benefits and the courts' implementation of such rules. Course Information: Previously listed as EB 378. Prerequisite(s): EB 520.

EB 553. International Employee Benefits Law. 1 hour.
Examines issues arising from the use of employee benefit plans in the international context. Course Information: Same as IBT 553. Previously listed as EB 388/IBT 788. Prerequisite(s): JD 475 or EB 475.

EB 555. Externship and Practicum in Employee Benefits. 1-4 hours.
Placements include: ABA, ASPPA, DOL, IRS, NEPAP, PBGC, Pension Rights Center, PSCA, U.S. Department of Treasury, and consulting firms. Course Information: May be repeated to a maximum of 4 hours. Previously listed as EB 390. Prerequisite(s): EB 520 and EB 521 and EB 511 or TX 511.

EB 556. Employee Benefits in Corporate Transactions. 1 hour.
Examines employee benefits in the context of a sale of a business, bankruptcy, or other corporate transactions and includes an in-class mock negotiation. Course Information: Previously listed as EB 376. Prerequisite(s): EB 521.

EB 593. EB Consortium: Kent. 1-4 hours.
Law school courses satisfactorily completed at Chicago-Kent College of Law. Course Information: May be repeated with approval. Applies to law school courses law students have received advance approval to complete at Chicago-Kent College of Law through our agreement with Chicago-Kent College of Law. Students will register through UIC and will pay tuition to UIC for these courses.

EB 594. Special Topics in Employee Benefits Law. 1 or 2 hour.
The topics will change form time to time to allow the professor and students to explore advanced topics in employee benefits law. Course Information: May be repeated if topics vary. Previously listed as EB 368. Prerequisite(s): JD 475 or EB 475.

EB 595. EB Consortium: DePaul. 1-4 hours.
Law school courses satisfactorily completed at DePaul University College of Law. Course Information: May be repeated with approval. Applies to law school courses law students have received advance approval to complete at DePaul University College of Law through our agreement with DePaul University College of Law. Students will register through UIC and will pay tuition to UIC for these courses.

EB 596. Independent Study in Employee Benefits. 1-3 hours.
An independent study project must be approved by the director and requires scholarly study which will result in a significant contribution to employee benefits law. Course Information: May be repeated if topics vary to a maximum of 3 hours. Previously listed as EB 394.