**Employee Benefits (EB)**

**EB 450. Lawyering Skills IV: Drafting Employee Benefits Law. 3 hours.**

**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 EPL 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 how businesses pay compensation to individuals with respect to tax, corporate, securities, employment, and discrimination laws. 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. 2 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.

**EB 501. Survey of Welfare Plan Issues. 2 hours.**

**EB 511. Tax and Employee Benefits Research. 2 hours.**
Acquaints students with the of 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 362. Prerequisite(s): EB 520.

**EB 522. Survey of Retirement Plan Issues. 2 hours.**

**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 352. 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.**

**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 594. Special Topics in Employee Benefits Law. 1-2 hours.

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.