

Employer Stock Issues in Qualified Plans

Presented by ALI-ABA

December 15, 2011

Partner Gregory Brown will participate in this teleseminar from 2:00–3:30 p.m. ET. Topics covered will include:

- Code §415 limitations for ESOPs
- Dividends paid to participants, reinvested in employer securities and applied to loan repayments
- Calculation of diversification portion
- Code §401(a)(35) and ERISA §204(j) diversification
- Exclusive purpose and prudence rules
- Employer stock litigation
- Fiduciary changes in procedures to limit risk exposure
- Employer stock contribution to defined benefit plan

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