



SHEEHAN PHINNEY
BASS + GREEN PA
the business law firm

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Members

Alan P. Cleveland, Chair

Retirement Plans and ERISA

Sheehan Phinney offers a broad range of services pertaining to qualified retirement plans and ERISA (Employee Retirement Income Security Act). We consult with clients to design, implement and administer plans and arrangements. In addition, we help clients with their fiduciary and litigation matters under ERISA, as well as other dealings with the government agencies.

Retirement Plans

- 401(k) Plans
- 403(b) Plans
- Age Weighted/New Comparability Plans
- Audits, Determination Letter Requests and Closing Agreements
- Compliance Reviews and Consulting
- Defined Benefit Pension Plans
- Distribution and Tax Planning
- Grandfathered 401(k) Plans for Governmental Employees
- Money Purchase Pension Plans
- Non-Discrimination and Limitation Issues
- Plan Terminations, Mergers and Transfers
- Profit Sharing Plans
- Related Employer/Leased Employee Issues
- Section 457 Arrangements

Welfare Benefit Plans

- Adoption Benefits
- Cafeteria Plans
- Day Care Benefits
- Death Benefits
- Disability Benefits
- Education Benefits
- Medical Reimbursement Plans
- Medical/Surgical or Hospital Care Benefits
- Severance Payments

ERISA Issues

- Contribution Limitations



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- Duties and Liabilities
- Fiduciary Duties and Liabilities
- Funding Requirements
- Non-Discrimination and Vesting Requirements
- Plan Requirements
- Preemption of State Law
- Prohibited Transactions
- Reporting and Disclosure