

EMPLOYEE BENEFITS CERTIFICATE

The Certificate in Employee Benefits Law exposes students to three important areas within the field: Qualified Retirement Plans, Executive Compensation, and Health & Welfare Plans.

During the spring semester, students will engage in a practicum course designed to emulate real cases and transactions handled by attorneys in private practice.

Certificate Program Requirements

The requirements for the Certificate in Employee Benefits Law are:

- Successful completion of ten academic credits, consisting of the following four courses:
 - Employee Benefits: Qualified Retirement Plans (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%203005%20v00>)
 - Employee Benefits: Health & Welfare Plans (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%203003%20v00>)
 - Employee Benefits: Executive Compensation (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%203004%20v00>)
 - Employee Benefits Practicum (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%203011%20v00>)
- A minimum grade point average of "B-" or higher in the courses that are counted toward the Certificate requirements.
- Successful completion of all requirements for the Certificate within two years of commencing coursework towards its completion in conjunction with the LL.M. in Taxation (<https://curriculum.law.georgetown.edu/llm/llm-llm-programs/llm-taxation/>) degree.

Certificate Program Prerequisites

Students must successfully complete either a basic federal income taxation course in prior study, or the Foundations of Federal Income Taxation (<https://curriculum.law.georgetown.edu/llm/llm-llm-programs/llm-taxation/#foundationsoffederalincometaxationtext>) course during the fall semester as part of their degree program study.

Eligibility Requirements

- The Certificate in Employee Benefits Law is open to U.S.-trained lawyers, and can be pursued in-person or online, in conjunction with the LL.M. in Taxation (<https://curriculum.law.georgetown.edu/llm/llm-llm-programs/llm-taxation/>) degree.
- The Certificate in Employee Benefits Law may generally not be completed by foreign-trained lawyers who do not hold a J.D. degree.
- J.D. students are not eligible to pursue the Certificate in Employee Benefits Law as part of their J.D. degree studies.
- Students cannot be admitted into the Certificate in Employee Benefits Law program on a standalone basis.
- Students who wish to apply for the Certificate should do so by notifying their LL.M. Program Director no later than the last day of add/drop activity in the last semester before their graduation.

- Some courses in the Certificate program may require live participation via Zoom videoconferencing.

Note on State Authorization to Offer Online Programs

Georgetown Law is a member of the State Authorization Reciprocity Agreement (SARA), which allows online programs that demonstrate compliance with their home state's authorization requirements to enjoy reciprocal authorization in all other SARA states, which include the District of Columbia, Puerto Rico, and all U.S. states except California. Georgetown is also authorized separately to deliver online education to students residing in California. For more information on state authorization, including state complaint processes and refund policies the university is required to comply with, please visit the Georgetown Office of Compliance and Ethics Distance Education (<https://compliance.georgetown.edu/student-consumer-information/distance-education/>) page.

For more information on SARA, please visit the National Council for State Authorization Reciprocity Agreements (<https://www.nc-sara.org/>) website.

Disclosure Regarding Professional Licensure

Georgetown Law's online degree and certificate programs will not lead to professional licensure and will not qualify a student to sit for any state bar exam.

Below is a list of courses that are currently offered or have previously been offered to students to satisfy coursework for Georgetown's Certificate in Employee Benefits Law program.

Please refer to Georgetown's Online Curriculum Guide (<https://curriculum.law.georgetown.edu/course-search/>) for a current list of curricular offerings related to employee benefits law which may be sorted using the *Employee Benefits Certificate* tab under the drop-down menu for *Courses in a Graduate Program*.

Search LL.M Employee Benefits Courses (https://curriculum.law.georgetown.edu/course-search/?program=program_38)

LAW 3011 v00 Employee Benefits Practicum (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW 3011 v00>)

LL.M Seminar (cross-listed) | 4 credit hours

This course will focus on the practical application of ERISA principles as applied to qualified and non-qualified retirement plans, health and welfare plans and executive compensation. Students will draft plan documents and summary plan descriptions; review employee communications; draft memos and responses to participant inquiries; conduct legal research; conduct due diligence with respect to employee benefits in corporate transactions; negotiate and draft the asset purchase provisions of corporate transactions; negotiate and draft vendor contract provisions; review Securities & Exchange filings with respect to employee benefit plan footnotes and executive compensation disclosures; review the principles of employee benefits in bankruptcy; review principles of labor law as it impacts employee benefits in collective bargaining; review the avoidance and management of ERISA litigation; consider the legal ethics with respect to representing various parties in an ERISA dispute; and other practical considerations in dealing with employees, government agencies, participants, insurance companies and other vendors and plan sponsors.

Prerequisite: Federal Income Taxation, Employee Benefits: Qualified Retirement Plans, Employee Benefits: Executive Compensation, Employee Benefits: Health & Welfare Plans.

Strongly Recommended: A prior course in [Employee Benefits: Health & Welfare Plans](#); [Employee Benefits: Executive Compensation](#).

Mutually Excluded Courses: Survey of Employee Benefits Law

Note: Required for the Employee Benefits Certificate.

LAW 3004 v00 Employee Benefits: Executive Compensation (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW 3004 v00>)

LL.M. Course (cross-listed) | 2 credit hours

This class will focus on the tax aspects associated with nonqualified deferred compensation, including the tax doctrines of constructive receipt and economic benefits, as well as the three different income tax regimes set forth in section 409A, section 457A and section 457(f), and the employment tax regime under section 3121(v). In addition to exploring the various rules and the Federal tax consequences under these and other Code sections, including sections 162(m), 280G and 4960, consideration will be given to the tax policy issues driving the varying treatment and the design, drafting and implementation of many types of executive compensation arrangements, including equity compensation awards, traditional nonqualified deferred compensation plans, SERPS, excess benefit plans, rabbi trusts and top hat plans. This class will also provide an introduction to the registration and reporting requirements under the Securities Act of 1933 and the Securities Exchange Act of 1934, respectively, regarding executive compensation arrangements.

Prerequisite: Federal Income Taxation.

Mutually Excluded Courses: Students may not receive credit for this course and Taxation of Nonqualified Deferred Compensation.

Note: This course is required for the Employee Benefits Certificate.

LAW 3003 v00 Employee Benefits: Health & Welfare Plans (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW 3003 v00>)

LL.M Seminar (cross-listed) | 2 credit hours

This course covers tax and ERISA aspects of employer-sponsored health and welfare benefit plans. The tax discussion will concentrate on the conditions for favorable tax treatment of health and welfare benefits (and other fringe benefits), the cafeteria plan rules, the applicable nondiscrimination requirements, and the special rules applicable to funded welfare benefits. The ERISA discussion will focus on plan design, reporting and disclosure, claims and litigation procedures, and fiduciary duty rules.

Prerequisite: Federal Income Taxation.

Mutually Excluded Courses: Students may not receive credit for this course and Health and Welfare Benefit Plans: Tax & ERISA Aspects.

Note: This course is part of the following graduate programs: Health Law LL.M. Taxation LL.M.

This course is required for the Employee Benefits Certificate. Students may not withdraw from this class after the add/drop period ends without the permission of the professor.

LAW 3005 v00 Employee Benefits: Qualified Retirement Plans (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW 3005 v00>)

LL.M Course (cross-listed) | 2 credit hours

This course provides a substantive overview of the design, policy, operation, and taxation of qualified retirement plans offered by U.S. employers. The course addresses the statutory requirements of the Internal Revenue Code and ERISA, as well as regulatory and other guidance issued by federal agencies. You will learn about retirement plan structure, communications, investments, distributions, and fiduciary obligations. The course will focus on the policy goals and compliance challenges behind qualified plan rules and will include practical strategies for advising clients.

Prerequisite: Federal Income Taxation.

Note: This course is required for the Employee Benefits Certificate