

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.

The Certificate is open to U.S.-trained lawyers, and can be completed in person or online, together with the Tax LL.M. degree (<https://curriculum.law.georgetown.edu/llm/llm-llm-programs/llm-taxation>) or on a stand-alone basis. Some courses in the certificate may require live participation via Zoom videoconferencing.

The Certificate in Employee Benefits Law requires the 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>)

Contact Information

To learn more, please contact:
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Search LL.M Employee Benefits Courses (http://curriculum.law.georgetown.edu/course-search/?program=program_38)

LAW 3011 v00 Employee Benefits Practicum (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%203011%20v00>)

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 (formerly Taxation I), Employee Benefits: Qualified Retirement Plans, Employee Benefits: Executive Compensation, Employee Benefits: Health & Welfare Plans.

If you do not have any experience or knowledge about employee benefits, you need Professor approval to take this class.

Mutually Excluded Courses: Survey of Employee Benefits Law

Note: Required for the Employee Benefits Certificate.

LAW 3004 v00 Employee Benefits: Executive Compensation (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%203004%20v00>)

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 (formerly Taxation I).

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 (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%203003%20v00>)

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

This course focuses on the 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 statutory 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 procedures, and fiduciary duty rules. The course will integrate the tax, labor and public policy aspects of the Affordable Care Act and other health care reforms.

Prerequisite: Federal Income Taxation (formerly Taxation I).

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 (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%203005%20v00>)

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 (formerly Taxation I).

Note: This course is required for the Employee Benefits Certificate