

Checkpoint – Pension & Benefits Sources

All Pension & Benefits Sources

- 99th Congress - Enacted Legislation
- 99th Congress - Tables of Code Sections Amended
- 100th Congress - Enacted Legislation
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- 101st Congress - Enacted Legislation
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- 111th Congress - Enacted Legislation
- 111th Congress - Pending Legislation
- 111th Congress - Tables of Code Sections Amended
- Actions on Decisions (1967 - Present)
- Advance Notices of Proposed, Interim & Final DOL Rules
- Advance Notices of Proposed Rulemaking & Treasury Decisions
- American Federal Tax Reports (1860 - 2009)
- American Federal Tax Reports (Current Year)
- Analysis of IRS Restructuring and Reform Act of 1998
- Analysis of Tax and Trade Relief Extension Act of 1998
- Analysis of Taxpayer Relief Act of 1997
- Analysis of the Medicare, Medicaid, and Other Health Care Provisions of the 2010 Health Care Act as Amended by the 2010 Health Care Reconciliation Act
- Announcements (1959 - Present)
- Audits of Employee Benefit Plans
- BNA Daily Tax Report™
- Benefits Analysis
- Benefits Plan Documents and Clauses (RIA Authored)
- Benefits Planning (RIA Authored)
- Benefits Practice Aids (RIA Authored)
- Bennett et al. / Taxation of Distributions From Qualified Plans
- Bittker & Lokken / Federal Taxation of Employee Compensation
- Cafeteria Plans (EBIA)
- Cafeteria Plans (PPC)
- Chief Counsel Advice
- Chief Counsel Bulletins
- Chief Counsel Notices
- Choosing Retirement Plans for Small Businesses
- COBRA: The Developing Law (EBIA)
- Compensation and Benefits
- Compensation Planning for Small Businesses
- Committee Reports (Code Arranged - USTR)
- Complete Analysis of the Tax and Benefits Provisions of the Small Business Jobs Act of 2010
- Complete Analysis of the Education Jobs Act of 2010 and Other Recent Tax and Pension Acts
- Complete Analysis of the Tax and Benefits Provisions of the 2010 Health Care Act as Amended by the 2010 Health Care Reconciliation Act
- Complete Analysis of the American Recovery and Reinvestment Act of 2009
- Complete Analysis of the Worker, Retiree, and Employer Recovery Act of 2008

- Complete Analysis of the Heartland, Habitat, Harvest, and Horticulture Act of 2008
- Complete Analysis of the Heroes Earnings Assistance and Relief Tax Act of 2008
- Complete Analysis of the AMT Patch, Mortgage Relief, Energy, Technical Corrections, and Other Late 2007 Tax Acts
- Complete Analysis of the Pension Protection Act of 2006
- Complete Analysis of the Tax Provisions of the Energy and Transportation Acts of 2005
- Complete Analysis of the American Jobs Creation Act of 2004
- Complete Analysis of the Working Families Tax Relief Act of 2004
- Complete Analysis of the Pension Funding Equity Act of 2004
- Complete Analysis of the Tax Provisions of the Medicare Act of 2003
- Complete Analysis of the Jobs and Growth Tax Relief Reconciliation Act of 2003
- Complete Analysis of the Job Creation and Worker Assistance Act of 2002
- Complete Analysis of the Victims of Terrorism Tax Relief Act of 2001
- Complete Analysis of the Economic Growth and Tax Relief Reconciliation Act of 2001
- Complete Analysis of the Community Renewal Tax Act of 2000, the Installment Tax Correction Act of 2000, and the FSC Repeal Act of 2000
- Compliance Explanations
- Consumer-Driven Health Care (EBIA)
- DOL Final Regulations & Interim Rules
- DOL Rulings & Releases
- Daily TaxBase Overview
- Delegation Orders (1956 - Present)
- Disclosure Litigation Bulletins & Other IRS Documents
- Domestic Partners: Design, Taxation, and Administration (EBIA)
- ERISA Compliance for Health & Welfare Plans (EBIA)
- ERISA (RIA)
- ERISA Annotations
- ERISA Arranged Committee Reports
- ERISA Explanations
- ERISA History
- ERISA Opinion Letters
- Executive Compensation Analysis
- Executive Compensation Surveys
- Executive Orders
- 401(k) Plans (EBIA)
- Field Service Advice
- Final, Temporary & Proposed Regulations
- Final Miscellaneous Nontax Regulations
- Fringe Benefits (EBIA)

- General Counsel Memoranda (1962 - Present)
- General Explanation of Tax Legislation Enacted in 1997 (Blue Book)
- General Explanation of Tax Legislation Enacted in 1998 (Blue Book)
- General Explanation of Tax Legislation Enacted in the 104th Congress '96 (Blue Book)
- Group Health Plans: Federal Mandates Other Than COBRA & HIPAA (EBIA)
- Health Care Reform for Employers and Advisors (EBIA)
- HIPAA Portability, Privacy & Security (EBIA)
- Individual Retirement Accounts
- Information Letters
- Internal Revenue Bulletins
- IR News Releases
- IRS Alert Guidelines (Pension & Benefits)
- IRS Exemption Letters
- IRS Fact Sheets
- IRS Publications
- IRS Technical Assistance
- Journal of Taxation of Employee Benefits
- List of Required Modifications
- Legal Advice Issued by Associate Chief Counsel
- Legal Advice Issued by Field Attorneys
- Litigation Guideline Memoranda
- McNeil / Nonqualified Deferred Compensation Plans (West)
- Miscellaneous Nontax Statutes
- Miscellaneous Nontax Statutes History
- New Law Special Study
- Non-Docketed Significant Advice Review
- Notices (1980 - Present)
- Other Miscellaneous Nontax Releases
- Pamela D. Perdue's Pension & Benefits Update
- Payroll Tax Deskbook
- PBGC Final Regulations & Interim Rules
- PBGC Opinion Letters
- PBGC Rulings & Releases
- PBW Practitioner Planning Articles
- Pension & Benefits Annotations (Code Arranged)
- Pension & Benefits Explanations (Code Arranged)
- Pension & Benefits Week Newsletter
- Pension Analysis
- Pension Planning (RIA Authored)
- Pension Practice Aids (RIA Authored)
- Perdue / Qualified Pension and Profit Sharing Plans
- Plan Documents & Clauses

- PLI's Hot Issues in Executive Compensation – Current Year
- PLI's Hot Issues in Executive Compensation – Archive
- PLI's Pension Plan Investments – Current Year
- PLI's Pension Plan Investments – Archive
- PLI's Understanding ERISA – Current Year
- PLI's Understanding ERISA – Archive
- PPC's 5500 Deskbook
- Preambles to DOL Final Regulations & Interim Rules
- Preambles to Final and Temporary Regulations (Treasury Decisions)
- Preambles to Miscellaneous Nontax Regulations
- Preambles to PBGC Final Regulations & Interim Rules
- Preambles to Proposed Regulations
- Prior Final & Temporary Regulations and Proposed Regulations & Preambles
- Private Letter Rulings & Technical Advice Memoranda (1953 - Present)
- Prohibited Transaction Exemptions
- Proposed DOL Regulations & Preambles
- Proposed Miscellaneous Nontax Regulations & Preambles
- Proposed PBGC Regulations & Preambles
- RIA Tax Watch
- Revenue Procedures (1955 - Present)
- Revenue Rulings (1954 - Present)
- SEC No Action Letters
- Service Center Advice
- Small Employer Retirement Plans
- Strategic Advice Memoranda
- Tables for Complete Analysis of the 2000 Act
- Tables for Complete Analysis of the 2001 Act
- Tax Court & Board of Tax Appeals Memorandum Decisions (1924 - 2010)
- Tax Court & Board of Tax Appeals Reported Decisions (1924 - 2010)
- Tax Court Memorandum Decisions (Current Year)
- Tax Court Reported Decisions (Current Year)
- Treasury Fact Sheets
- Treasury FAQs
- Treasury Press Releases
- U.S. Tax Treaties in Force
- West Employee Benefit Cases

Analysis, Annotations, Explanations and Newsletter (Pension & Benefits)

- Benefits Analysis
- ERISA Annotations
- ERISA Explanations
- Executive Compensation Analysis

- Pension & Benefits Annotations (Code Arranged)
- Pension & Benefits Explanations (Code Arranged)
- Pension & Benefits Week Newsletter, Pension Analysis

Code, Committee Reports, Regulations, Tax Treaties

- Advance Notices of Proposed Rulemaking & Treasury Decisions
- Code
- Code History
- Committee Reports (Code Arranged - USTR)
- Final, Temporary & Proposed Regulations
- Preambles to Proposed Regulations
- Prior Final & Temporary Regulations and Proposed Regulations & Preambles
- Preambles to Final and Temporary Regulations (Treasury Decisions)

Complete Analysis of New Law

- Analysis of IRS Restructuring and Reform Act of 1998
- Analysis of Tax and Trade Relief Extension Act of 1998
- Analysis of Taxpayer Relief Act of 1997,
- Analysis of the Small Business, Health Insurance & Welfare Reform Acts of 1996
- Analysis of the Medicare, Medicaid, and Other Health Care Provisions of the 2010 Health Care Act as Amended by the 2010 Health Care Reconciliation Act
- Complete Analysis of the Tax and Benefits Provisions of the Small Business Jobs Act of 2010
- Complete Analysis of the Education Jobs Act of 2010 and Other Recent Tax and Pension Acts
- Complete Analysis of the Tax and Benefits Provisions of the 2010 Health Care Act as Amended by the 2010 Health Care Reconciliation Act
- Complete Analysis of the American Recovery and Reinvestment Act of 2009
- Complete Analysis of the Worker, Retiree, and Employer Recovery Act of 2008
- Complete Analysis of the Heartland, Habitat, Harvest, and Horticulture Act of 2008
- Complete Analysis of the Heroes Earnings Assistance and Relief Tax Act of 2008
- Complete Analysis of the AMT Patch, Mortgage Relief, Energy, Technical Corrections, and Other Late 2007 Tax Acts
- Complete Analysis of the Pension Protection Act of 2006

- Complete Analysis of the Tax Increase Prevention and Reconciliation Act of 2005
- Complete Analysis of the Tax Provisions of the Energy and Transportation Acts of 2005
- Complete Analysis of the American Jobs Creation Act of 2004
- Complete Analysis of the Working Families Tax Relief Act of 2004
- Complete Analysis of the Pension Funding Equity Act of 2004
- Complete Analysis of the Tax Provisions of the Medicare Act of 2003
- Complete Analysis of the Military Family Tax Relief Act of 2003
- Complete Analysis of the Job Creation and Worker Assistance Act of 2002
- Complete Analysis of the Victims of Terrorism Tax Relief Act of 2001
- Complete Analysis of the Economic Growth and Tax Relief Reconciliation Act of 2001
- Complete Analysis of the Community Renewal Tax Act of 2000, the Installment Tax Correction Act of 2000, and the FSC Repeal Act of 2000
- New Law Special Study

DOL, PBGC & Other Rulings, Releases

- DOL Rulings & Releases
- ERISA Opinion Letters
- Other Miscellaneous Nontax Releases
- PBGC Opinion Letters
- PBGC Rulings & Releases
- Prohibited Transaction Exemptions
- SEC No Action Letters

EBIA Benefits Compliance Library

- Cafeteria Plans
- COBRA: The Developing Law
- Consumer-Driven Health Care
- Employee Benefits for Domestic Partners
- ERISA Compliance for Health & Welfare Plans
- Fringe Benefits
- Group Health Plans: Federal Mandates Other Than COBRA & HIPAA
- Health Care Reform for Employers and Advisors
- HIPAA Portability, Privacy & Security
- 401(k) Plans

ERISA, Committee Reports, DOL & PBGC Regulations

- Advance Notices of Proposed, Interim & Final DOL Rules
- DOL Final Regulations & Interim Rules
- ERISA

- ERISA Arranged Committee Reports
- ERISA History
- PBGC Final Regulations & Interim Rules
- Preambles to DOL Final Regulations & Interim Rules
- Preambles to PBGC Final Regulations & Interim Rules
- Proposed DOL Regulations & Preambles
- Proposed PBGC Regulations & Preambles

Federal Tax & West Employee Benefit Cases

- American Federal Tax Reports (1860 - 2010)
- American Federal Tax Reports (Current Year)
- Tax Court & Board of Tax Appeals Memorandum Decisions (1924 - 2010)
- Tax Court & Board of Tax Appeals Reported Decisions (1924 - 2010)
- Tax Court Memorandum Decisions (Current Year)
- Tax Court Reported Decisions (Current Year)
- West Employee Benefit Cases

Indexes (Pension & Benefits)

- Current Code Topic Index
- Final & Temporary Regulations Topic Index
- Pension & Benefits Analysis Topic Index
- Proposed Regulations Topic Index

Internal Revenue Bulletins

IRS Publications, Rulings, Releases

- Actions on Decisions (1967 - Present)
- Announcements (1959 - Present)
- Chief Counsel Advice
- Chief Counsel Bulletins
- Chief Counsel Notices
- Delegation Orders (1956 – Present)
- Disclosure Litigation Bulletins & Other IRS Documents
- Executive Orders
- Field Service Advice
- General Counsel Memoranda (1962 - Present)
- Information Letters
- IR News Releases
- IRS Alert Guidelines (Pension & Benefits)

- IRS Exemption Letters
- IRS Publications, List of Required Modifications, Notices (1980 - Present)
- IRS Technical Assistance
- Legal Advice Issued by Associate Chief Counsel
- Legal Advice Issued by Field Attorneys
- Litigation Guideline Memoranda
- Non-Docketed Significant Advice Review
- Private Letter Rulings & Technical Advice Memoranda (1953 - Present)
- Revenue Procedures (1955 - Present)
- Revenue Rulings (1954 - Present), Service Center Advice
- Service Center Advice
- Strategic Advice Memoranda

Miscellaneous Nontax Statutes and Regulations containing:

- Final Miscellaneous Nontax Regulations
- Miscellaneous Nontax Statutes
- Miscellaneous Nontax Statutes History
- Preambles to Miscellaneous Nontax Regulations
- Proposed Miscellaneous Nontax Regulations & Preambles

Pending & Enacted Legislation

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- General Explanation of Tax Legislation Enacted in the 110th Congress (Blue Book)
- General Explanation of Tax Legislation Enacted in the 109th Congress (Blue Book)
- General Explanation of Tax Legislation Enacted in the 108th Congress 2005 (Blue Book)
- General Explanation of Tax Legislation Enacted in the 107th Congress 2002 (Blue Book)
- General Explanation of Tax Legislation Enacted in the 106th Congress 2000 (Blue Book)
- General Explanation of Tax Legislation Enacted in the 105th Congress 1997 (Blue Book)
- General Explanation of Tax Legislation Enacted in the 105th Congress 1998 (Blue Book)
- General Explanation of Tax Legislation Enacted in 1997 (Blue Book)
- General Explanation of Tax Legislation Enacted in 1998 (Blue Book)
- General Explanation of Tax Legislation Enacted in the 104th Congress '96 (Blue Book)

Planning, Sample Clauses, Practice Aids (Pension & Benefits)

- Benefits Plan Documents and Clauses (RIA Authored)
- Benefits Planning (RIA Authored)
- Benefits Practice Aids (RIA Authored)

- Compliance Explanations
- Executive Compensation Surveys
- PBW Practitioner Planning Articles
- Pension Planning (RIA Authored)
- Pension Practice Aids (RIA Authored)
- Plan Documents & Clauses

PLI Executive Compensation and Pension Publications

- PLI's Hot Issues in Executive Compensation – Current Year
- PLI's Hot Issues in Executive Compensation – Archive
- PLI's Pension Plan Investments – Current Year
- PLI's Pension Plan Investments – Archive
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PPC's Compensation and Benefits Library

- PPC's 5500 Deskbook
- Audits of Employee Benefit Plans
- Cafeteria Plans
- Choosing Retirement Plans for Small Businesses
- Compensation and Benefits
- Compensation Planning for Small Businesses
- Individual Retirement Accounts
- Payroll Tax Deskbook
- Small Employer Retirement Plans

BNA Daily Tax Report™

WG&L Pension & Benefits Treatises & Journal

- Qualified Pension and Profit Sharing Plans, Perdue
- Taxation of Distributions From Qualified Plans, Bennett et al.
- Federal Taxation of Employee Compensation, Bittker & Lokken
- Guide to Taxation of Benefits, Golub, Rand & Roark
- Journal of Taxation of Employee Benefits

West's Executive Compensation Treatise

- Nonqualified Deferred Compensation Plans, McNeil

2010 Federal Archives

- Annotations (as of 12/31/2010)
- Code History (as of 12/31/2010)
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- Internal Revenue Code (as of 12/31/1996)

2010 ERISA & Miscellaneous Statutes Archives

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- Statute History - Non Tax (as of 12/31/2010)
- Statutes - Non Tax (as of 12/31/2010)

2009 ERISA & Miscellaneous Statutes Archives

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- ERISA History (as of 12/31/2009)
- Statute History - Non Tax (as of 12/31/2009)
- Statutes - Non Tax (as of 12/31/2009)

2008 ERISA & Miscellaneous Statutes Archives

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2007 ERISA & Miscellaneous Statutes Archives

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