PENSION AND HEALTH CARE BENEFITS

SYLLABUS

1. Class Content. This course is about the federal law of pension and health care benefits.
   Employee benefits law is a fast-growing areas of law practice, and law firms and businesses are always looking for lawyers who have this expertise. Classes consist primarily of statutory and problem analysis. Problems discussed in class will be similar to those contained on the final examination. Students will be called upon at random. There are no prerequisites.

2. Download this Syllabus (with hyperlinks) at http://jay.law.ou.edu/faculty/jforman, click on Teaching Material.

3. Required Texts. The following books are required for this course:
   c. By the end of the first week, subscribe (for free) to both the daily Retirement Plans Newsletter and the Health & Welfare Plans Newsletter at www.benefitslink.com (via the Subscribe link on the upper left side of the home page. Uncheck the bottom two links unless you want them—you can always look at new jobs from this page.)
   d. By the end of the first week of classes, login to Bloomberg Law, and go to the Benefits & Executive Compensation Practice Center, https://www.bloomberglaw.com/product/bec/page/bec_home. You may want to set that page as your home; and you may want to subscribe to a newsletter or two (e.g., Benefits & Executive Compensation News, Daily Tax Report, Compensation Planning Journal).
   e. You may also want to subscribe to the Morning Pulse Newsletter at https://themorningpulse.com/ (retirement news).

4. Assignments. Assignments in this course generally refer to the Casebook. The assignments below are estimates only, and we may not get through all the material. To prepare for class, you should focus primarily on reading the assignment in the Casebook. Note any questions you may have. Ask them during class. Briefly look over the assigned statutes (if any) in the statute book. We will examine the key statutory language during class. If a problem or problems have been assigned, write down some notes about how you would solve the
problem. The final examination will be comprehensive based upon all assignments through the last assignment that is covered in class.

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Medicare
https://fas.org/sgp/crs/misc/IF10885.pdf

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5. **Recommended.** The following additional materials are recommended for this course:
a. Go to Law Library - Databases by Subject webpage,
http://guides.ou.edu/lawdatabasesbysubject, and click on Bloomberg BNA. Under Employee Benefits, click on Benefits Practice Resource Center, and on the left, under BNA Portfolios, you will find detailed reports about lots of compensation and health law issues (e.g., Portfolio 350-1st: Plan Selection — Pension and Profit-Sharing Plans)

b. Get your Lexis and Westlaw accounts set up, and find the Pension & Benefits Law Libraries. (Think about making these home pages, icons, or bookmarks.)

6. **Final Examination.** Your final examination will be on Monday, December 2, 2019, at 2:00 p.m. Your final examination is open book, open computer, and you may use University of Oklahoma Law Library or web materials of any kind, but you may not consult with any other person. You may also use a calculator.

7. **Grading.** Your grade is based primarily upon the final examination. I reserve the right to raise or lower the student’s grade based upon class attendance and participation.

8. **Office Hours.** Generally, before and after class, but stop by anytime.

9. **Class Preparation and Attendance.** Each student must attend class, and students are expected to be on time. For each class, you are expected to have done the assigned readings carefully and to have attempted to work through the assigned problems in advance. I also expect you to be able to discuss the assigned readings and any policy issues raised by the readings and the problems or discussion questions. I will call on students randomly throughout the semester. This is not to embarrass you, but rather for your benefit. Over the years, I have found that cold-calling results in higher levels of class preparation and participation, which benefits not only the student “on call” but the rest of the class as well by ensuring a higher level of discussion. I understand, however, that sometimes life gets in the way and not everyone can be prepared every day. Still, it is far better for you to come to class and ask me not to call on you than to miss class.

Due to the large amount of class discussion, you are all learning from each other as well as from me. Failing to attend class and/or repeatedly failing to prepare for class harms not only yourself but the class’s overall experience. In any event, if you miss or are unprepared for more than six classes, you will need to drop or you will receive an “F.”

10. **Computer Policy.** You should use an iPad or laptop to access the Treatise during class. Checking email, social media, or non-legal websites on any device, including cell phones, is distracting to other students and can result in a grade penalty (with respect to participation). Cell phones and pagers must be turned off.

11. **No Recording Policy.** Pursuant to the honor code, students are prohibited from recording, in any format, any class session, meeting, or conference with a professor without the professor’s explicit permission.

12. **Students with disabilities.** The University of Oklahoma is committed to providing reasonable accommodation for all students with disabilities. Students with disabilities who require accommodations in this course are requested to speak with the professor as early in the
semester as possible. Students with disabilities must be registered with the Disability Resource Center prior to receiving accommodations in this course. The Disability Resource Center is located in Goddard Health Center, Suite 166, phone 405/325-3852 or TDD only 405/325-4173.

13. Adjustments for Pregnancy/Childbirth Related Issues. Should you need modifications or adjustments to your course requirements because of documented pregnancy-related or childbirth-related issues, please contact me as soon as possible to discuss. Generally, modifications will be made where medically necessary and similar in scope to accommodations based on temporary disability. Please see www.ou.edu/content/eoo/faqs/pregnancy-faqs.html for commonly asked questions.

14. Title IX Resources. For any concerns regarding gender-based discrimination, sexual harassment, sexual misconduct, stalking, or intimate partner violence, the University offers a variety of resources, including advocates on-call 24.7, counseling services, mutual no contact orders, scheduling adjustments and disciplinary sanctions against the perpetrator. Please contact the Sexual Misconduct Office 405-325-2215 (8-5, M-F) or OU Advocates 405-615-0013 (24.7) to learn more or to report an incident.

15. Religious holidays. It is the policy of the University to excuse absences of students that result from religious observances and to provide without penalty for the rescheduling of examinations and additional required class work that may fall on religious holidays.


Some Job Hunt Locations on the Web. Here are some resources that can help with you find a job. Be active. It is up to you to find a job and build your career. Good luck!


b. USA Jobs: http://www.usajobs.gov


e. Internal Revenue Service:
   1) In general: http://jobs.irs.gov/

f. Recruiters
   1) Tax Search: www.taxsearchinc.com
   2) Tax Talent: http://www.taxtalent.com
   3) ET Search, Inc.: http://www.etsearch.com

g. Accounting Firms
2) Deloitte:  


4) PricewaterhouseCoopers:  

h. Benefits Link:  http://employeebenefitsjobs.com/jobs/by_date.html

i. The American College of Employee Benefits Counsel:  

j. Benefits Consulting Firms
   1) Aon:  http://www.aon.com/about-aon/careers.jsp

k. American Bar Association Section of Taxation Public Service Fellowships:  
https://www.americanbar.org/groups/taxation/awards/psfellowship.html


m. Fellowships for Aspiring Law Professors:  
http://taxprof.typepad.com/taxprof_blog/2008/03/teaching-fellow.html

n. National Academy of Social Insurance Internships,  
https://www.nasi.org/studentopps

Writing and Moot Court Competitions:


b. ABA Section of Taxation Law Student Tax Challenge,  
http://www.abanet.org/tax/lstc/home.html

c. American College of Trust and Estate Counsel,  
https://actecfoundation.org/resources-for-law-students/law-student-writing-competition/

d. Paul Faherty Writing Competition (employee benefits),  
https://www.jmls.edu/academics/taxeb/writing-competition.php

e. Albert R. Mugel National Tax Moot Court Competition,  
http://www.law.buffalo.edu/beyond/competitions/mugel.html

f. American College of Employee Benefits Counsel:  
https://www.acebc.com/employee-benefits-writing-competition;  
https://www.acebc.com/moot-court-competition

g. International Fiscal Association (IFA) USA Branch Writing Competition:  

h. Federal Bar Association, Donald C. Alexander Tax Law Writing Competition,  
http://fedbar.org/Sections/Section-on-Taxation/Writing-Competition.aspx

i. National Academy of Social Insurance, Law Student Writing Award for an Outstanding Paper on Social Insurance

Some LL.M in Taxation Information & other educational opportunities:


c. *To Get a Tax LL.M. or Not*,
   http://jay.law.ou.edu/faculty/jforman/TeachingMaterial/TaxLLM.ppt

d. *Pursuing a Tax LLM Degree: Why and When?*,

e. *Pursuing a Tax LLM Degree: Where?*,

Other Resources:

a. Internal Revenue Service: www.irs.gov (e.g., IRS Publication No. 542, *Corporations*).


e. For the latest tax news: 1) go to http://taxprof.typepad.com/taxprof_blog/2018/07/subscribing-to-taxprof-blog.html, and subscribe to Tax Posts (or All Posts, if you prefer). (Think about making this one of your home pages, icons, or bookmarks.); and 2) Check out http://www.taxanalysts.com.

f. For tax research: check out the databases at http://guides.ou.edu/c.php?g=113894&p=5035786