



# UNITED STATES DEPARTMENT OF LABOR EMPLOYEE BENEFITS SECURITY ADMINISTRATION VOLUNTARY FIDUCIARY CORRECTION PROGRAM WORKSHOP

**Who Can Attend?** - Any employee benefit plan sponsors, officials, parties-in-interest or service providers who are interested in how to correct fiduciary violations under the Employee Retirement Income Security Act (ERISA).

**Learn How To Apply and Get Approved** - You'll receive instructions on how to make corrections and use the Voluntary Fiduciary Correction Program (VFCP).

## Eligible ERISA Transactions

- Delinquent Participant Contributions to Retirement Plans, or Insured Welfare Plans, or Welfare Plan Trusts.
- Fair Market Interest Rate Loans from Employee Benefit Plans to Parties in Interest (PIIs).
- Below Market Interest Rate Loans to Parties in Interest, or Nonparties in Interest.
- Below Market Interest Rate Loans to Non PIIs due to delays in perfecting loan collateral security.
- Participant Loans that fail to comply with plan provisions for amount, duration or level amortization.
- Default Participant Loans.
- Purchase of Assets by Plans from Parties In Interest.
- Sale of Assets by Plans to Parties in Interest.
- Sale and Leaseback of Real Property to Sponsoring Employers.
- Purchase of Assets from Non PIIs at less than Fair Market Value (FMV).
- Sale of Assets to Non PII at more than FMV.
- Holding of Illiquid Assets Previously Purchased by Plan
- Benefit Payments based on improper Valuation of Plan assets.
- Payment from a Plan of duplicate, excessive, or unnecessary compensation.
- Expenses Improperly Paid by a Plan, including Settlor fees.
- Payment from a Plan of dual compensation to Plan fiduciaries.

**Bonus** - Learn if you are eligible for relief from IRS Excise Taxes and how you might pay your plan the amount you would otherwise owe in Excise Tax.

Pre-registration for the workshop is required by May 4, 2015 and space is limited to the first 20 registrants. We ask that you make every effort to attend the workshop once you register or send an alternate. Late registrations will be accepted based upon availability and seats are allocated on a first-come basis. Attendees must bring a valid picture ID and be processed through the federal building's security entrance. As a courtesy we ask that you turn off all cell phones and electronic equipment during the workshop. Please act quickly to reserve your spot!

EBSA benefits advisors will be onsite to address your specific questions. One-on-one assistance will be available after the workshop.

- One-on-one assistance requested.
- Individuals with disabilities who need special accommodations please check here.
- The attendees list will be available on request. Please check here if you do not want your name shared.

**When:** May 6, 2015; 1-3:00 PM and May 7, 2015; 9-11:00 AM PDT

**Where:** Alan Bible Federal Building  
600 Las Vegas Blvd, Room 575A, 5<sup>th</sup> Floor  
Las Vegas, Nevada 89101

**Cost:** The workshop and all materials provided are free!

**Registration:** Fax this form to (415) 625-2449

**For More Information:** Telephone Audrey Chan at (415) 625-2445

## VFCP Workshop Selection and Registration Form

May 6, 1-3:00 PM Workshop

May 7, 9-11:00 AM Workshop

Registrants Name:

Title:

Company And/Or Association:

Address:

Telephone/Fax Number:

Email Address: