



# 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 this program.

#### ELIGIBLE ERISA TRANSACTIONS

- Delinquent Participant Contributions to Retirement Plans, or Insured Welfare Plans, or Welfare Plan Trusts.
- Fair Market Interest Rate Loans Between Employee Benefit Plans and Parties-in-Interest (PIIs).
- Below Market Interest Rate Loans with Parties-in-Interest, or Nonparties-in-Interest.
- Below Market Interest Rate Loans to PIIs or Non PIIs due to delays in perfecting loan collateral security.
- Participant Loan Amount Exceeds Plan Limitations.
- Participant Loan Duration Exceeds Plan Limitations.
- 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 Property to Sponsoring Employers.
- Purchase of Assets from Non PIIs at other than Fair Market Value (FMV).
- Sale of Assets to Non PII at other 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 of 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 June 10, 2013 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 list of attendees will be available on request. Please indicate if you do not want your name shared by checking here.

**WHEN:** June 12, 2013; 1:00 - 3:00pm PDT

**WHERE:** Robert F. Peckham Federal Building  
280 South First Street, Conference Room 1198  
San Jose, California 95113

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

**REGISTRATION:** Fax this form to (415) 625-2499

**FOR MORE INFORMATION:** Telephone Audrey Chan at (415) 625-2445

#### WORKSHOP REGISTRATION FORM

<b>REGISTRANTS NAME:</b>	<b>TITLE:</b>
<b>COMPANY AND/OR ASSOCIATION:</b>	<b>ADDRESS:</b>
<b>TELEPHONE/FAX NUMBER:</b>	<b>EMAIL ADDRESS:</b>