



United States Department of Labor Employee Benefits Security Administration Voluntary Fiduciary Correction Program Webinar

Who Can Attend?

Any employee benefit Plan sponsors, financial institutions, trust companies, Plan officials or parties-in-interest.

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 more than Fair Market Value (FMV).
- Sale of Assets to Non-PII at less 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 webinar is required by noon on March 23, 2021 to receive your electronic invitation and URL link prior to the webinar. Registration is limited to the first 100 registrants.

- One-on-one assistance is requested. Please check here.
- 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: **March 24, 2021 at 11 AM to 12 PM, PST**
Cost: The webinar and all materials provided are free!
Registration: Email this completed form to: Registration-LARO@dol.gov
For More Information: Contact Wendy Morgan at Morgan.wendy@dol.gov

Name of Company (Optional): _____
 Number of Person(s) to attend: _____
 Contact E-mail Address: (Required) _____
 Contact Phone Number: (Required) _____

If you would like to sign up for One-On-One Assistance for the Voluntary Fiduciary Correction Program after the program, mark a time below. A DOL representative will contact you.

3/24/21 1:30 - 3:30 pm (PST) _____ 3/25/21 9:30- 11:00am (PST) _____
 3/25/21 11:30 - 1:00pm (PST) _____ 3/25/21 2:00 - 4:00pm (PST) _____