

# 2025 ERISA FACTS

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- DOL Fiduciary Rule • Plan Administration
  - Prohibited Transactions and Exemptions
- Investment Management • Health Benefits and Reform
- Voluntary Compliance Programs • Enforcement Issues

Frank J. Bitzer, Esq., FACEBC  
Nicholas W. Ferrigno, Jr., J.D., CLU®

## 3 Erisa Facts

**National Underwriter Company**



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pay excessive asset administration fees coupled with a failure to monitor poor investment performance Key Topics covered Fiduciary responsibilities under ERISA ERISA regulated plan administration issues Health insurance issues HIPAA COBRA etc Responsibilities related to plan investments and fiduciary liability Compliance and disclosure rules Expanded coverage of Prohibited Transactions and Exemptions Detailed explanations of voluntary compliance programs Real world advice on enforcement trends 2023 ERISA Facts FRANK J. BITZER, Nicholas Ferrigno, 2022-11-04 Employee Retirement Income Security Act ERISA is known as one of the most complicated federal laws but it is one of the most important laws regarding employee benefits 2023 ERISA Facts provides simple explanations for over 800 of the most common ERISA related questions Anyone involved in the administration of ERISA based retirement plans should have this book it s the perfect resource for a wide range of employee benefits professionals including ERISA attorneys TPAs CPAs Employee benefits consultants or specialists Corporate counsel and IFEBP members Organized in a convenient question answer format to help you find the information you need ERISA Facts features Over 800 easy to read Q As that comprehensively cover all aspects of ERISA requirements and practices Practical advice for any professional who is required to comply with ERISA rules including in house HR professionals and third party advisers Detailed explanation of who is an ERISA fiduciary and what requirements fiduciaries must meet Breakdown of potential sources of fiduciary liability Class and Statutory exemptions explained Investment guidelines for ERISA compliant plans New in the 2023 Edition Explanation of the July 27 2022 DOL issued proposed amendments to the class exemption that modifies and expands the ineligibility provisions that would disqualify asset managers from using the exemption A new question on the Financial Accounting Standards applicable to employee benefit plans under the section 103 a 3 C audits including explanation of the removal of the limited scope audit and the updated requirements for plan management and plan auditors Discussion of the HHS s guidance addressing HIPAA privacy protections around reproductive health in response to Dobbs v Jackson Women s Health Organization including new protections for personal health information related to abortion and sexual reproduction health A new question on the DOL IRS and HHS Covid 19 related FAQs addressing group health plan requirements for coronavirus preventive services and vaccine incentives A new section on independent dispute resolution for provider payment disputes including a discussion of new circumstances and information that the IDR entities must weigh in determining appropriate payments in settlement of disputes Discussion of the disclosure requirements for persons who provide brokerage or consulting services under ERISA covered group health plans Updates to Schedules MB SB and R including amendments to Schedule R requiring plans to report identifying information about an employer who contributed more than 5% of the plan s total contributions or was one of the top ten highest contributors A new section on the factors a fiduciary may consider in evaluation of an investment such as climate change factors and workforce practices A new section on proxy voting and exercise of shareholder rights including discussion of plan fiduciary duties A new section on whether individual prohibited transaction exemption applications for

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