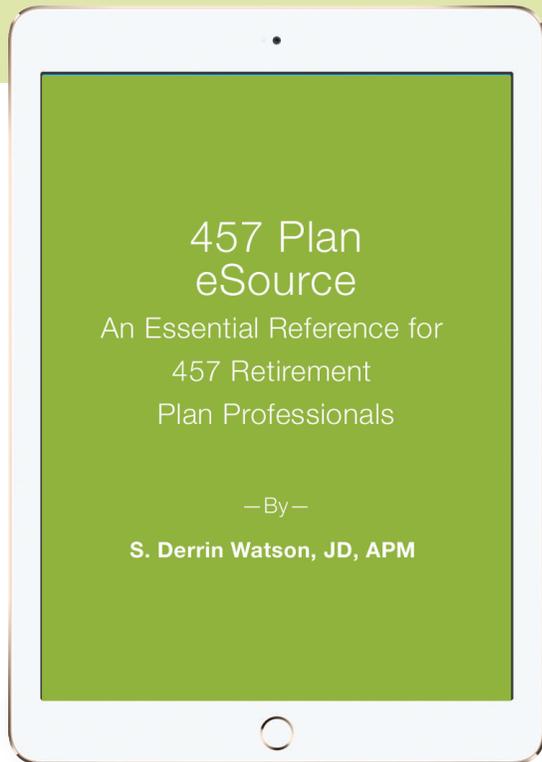


## 457 Plan eSource An Essential Reference for All Things 457



### Insightful and Informative

- Clarifies the benefits of 457(b) plans and their pitfalls and provides a convenient tool to research questions that will arise in plan design or administration.
- Introduces practitioners to 457(f) arrangements, including the impactful proposed regulation definition of substantial risk of forfeiture.
- Offers in-depth explanations of the
  - ▶ many oddities of 457(b) plans
  - ▶ restrictions on in-service distributions before 70½
  - ▶ special 457(b) catch-up
  - ▶ differences between governmental and tax-exempt plans.

### Practical Guidance

- Real Life situations are reflected in the examples in this book.
- Derrin infuses all of his publications with humor to make reading them a pleasure.



### About the Author

S. Derrin Watson, JD, APM received his bachelor's degree in accounting from BYU. In 1980, he graduated from UCLA Law School. He is currently in solo practice as an attorney focusing on retirement plans and pension education. For many years, he worked with Corbel/SunGard/FIS with their Relius line of products, traveling around the country to give seminars. He is of counsel to the Ferenczy Benefits Law Center and answers questions for the **ASK Service of ERISApedia.com**, the publisher of this volume and his other major work, *Who's the Employer*.

While Derrin is perhaps best known for his work with related employers, since his work with SunGard he has been heavily involved with 457(b) plans. Most significantly, took the lead in updating and maintaining SunGard's 457(b) plan documents and was also involved in drafting their 457(f) plan. He also authors the following on-line titles with ERISApedia.com: *Who's the Employer eSource* and the *403(b) Plan eSource*.

He observes: "It's wonderful to be adding this work to the growing library of ERISApedia.com. ERISApedia.com, with its links to official sources and simple search tools, makes it easy for practitioners to find what they need."

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