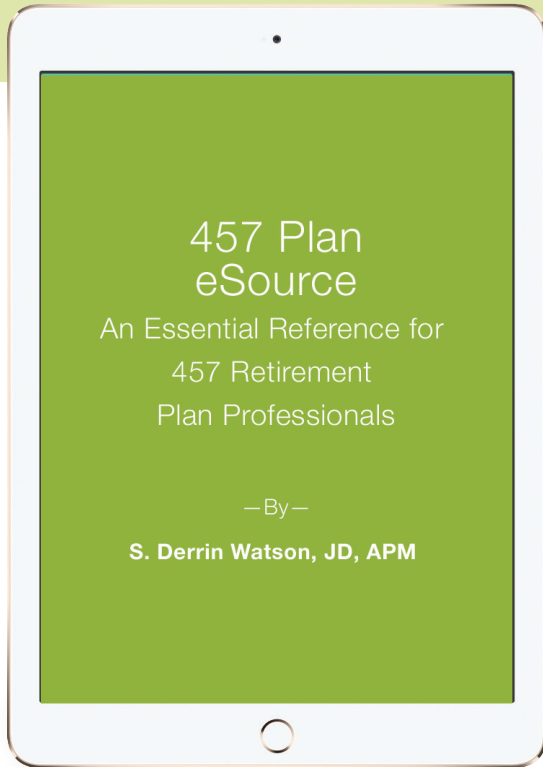


457 Plan eSource An Essential Reference for All Things 457



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 is a pension attorney and educator, consulting, speaking, and writing about a variety of pension topics, including 401(k), 403(b), 457, and 409A plans, and Form 5500 issues. He is of counsel to the Ferenczy Benefits LawCenter. Derrin also works with FIS Relius with their Relius line of documents.

His works published by ERISApedia include the “must have” Who’s the Employer eSource, the 403(b) Plan eSource, and the 457 Plan eSource, as well as co-author of the Plan Correction eSource. Derrin leads the ASK the Author ERISApedia service. He is the primary responder to questions submitted within the ASK Service of ERISApedia.

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