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## The Qualified Plan eSource

### A Virtual Encyclopedia

*The Qualified Plan eSource is a complete treatise for ERISA professionals working with defined contribution plans*

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### COMPREHENSIVE – Easily search chapters that include:

- Types of Plans/General Qualification Requirements
- Common Definitions
- Minimum Participation Requirements
- DC Allocations/Limitations on Benefits
- Minimum Vesting Requirements
- Distributions/Rollovers/Withholding/RMDs
- Hardship/In-Service Withdrawals/Loans
- Administrative Procedures/Claims
- Top-Heavy
- General Testing Principles (HCEs/Compensation)
- Coverage Testing
- Nondiscrimination Testing of Allocations
- Other Nondiscrimination
- 401(k) & Matching Rules and ADP/ACP Testing
- Plan Document Qualification/411(d)(6)/Merger-Spinoff/Termination
- 403(b) Plans/Governmental and Church Plans
- Deductions for Contributions to Qualified Plans
- Reporting, Disclosure and Recordkeeping Requirements
- Fiduciary Issues/Prohibited Transactions
- Mergers and Acquisitions
- Plan Correction

**Extensive Source Materials** — Resources have been selected by our editors to only include resources relevant to ERISA professionals. These materials include:

IRS	DOL	PBGC	Other Resources
Internal revenue code	ERISA law	PBGC law	Court cases
IRS regulations	DOL regulations	PBGC regulations	Industry articles
IRS other / PLRs & WDs	DOL other guidance	PBGC other guidance	