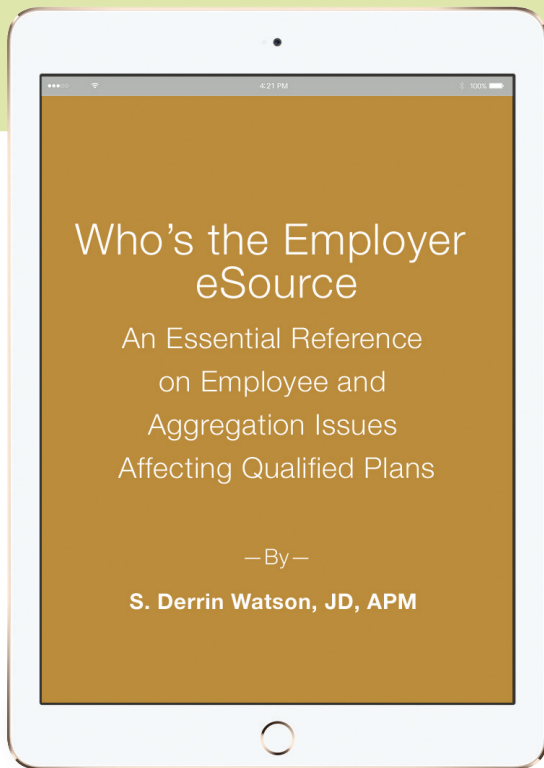


Who's the Employer eSource

An Essential Reference on Employee and Aggregation Issues Affecting Qualified Plans



This has long been the leading source of information and analysis about employee and employer issues affecting US retirement plans. The 8th edition, contains more than 30% new material, including:

- Detailed explanation of how employer and employee status impact testing.
- Analysis of new IRS, DOL, and congressional rules for multiple employer plans.
- A chapter showing the impact of related employers on 401(k) plans.
- Over 1,000 examples illustrating the issues affecting employer and employee status in a unique, light-hearted style.
- Full chapters on nondiscrimination, predecessor employers, and QSLOBs.
- More detailed discussion of the consequences of related employer status.
- Enhanced discussion of multiple employer plans and rehired employees.
- All attribution rules in one place, with comparisons to show the contrasts between the attribution systems.
- Step by step descriptions of how to analyze employer aggregation questions and the consequences.

Complete analysis:

- Focuses on qualified plan issues.
- Discusses the effect of these rules on other employee benefit plans, payroll taxes, and corporate income taxes.
- Incorporates highly useful tables, charts, and spreadsheets.
- Includes Links to Government Source Materials.



Authored by S. Derrin Watson, JD, APM

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 has been involved with qualified plans since 1977 and had his first case involving controlled groups shortly thereafter. Derrin has maintained a strong interest in this area ever since and has become the leading authority on controlled group, affiliated service group, and leased employee issues.

He has just released the 8th edition of his book, *Who's the Employer, A Guide to Employer and Aggregation Issues Affecting Qualified Plans* on ERISApedia.com. In 2006, ASPPA awarded him its Educator's Award for his work in providing professional education to plan practitioners.

It's all here, and easy to use.  ERISApedia.com

ERISApedia.com a Burrmont Compliance Labs Company

1730 New Brighton Blvd., Suite 104-229 Minneapolis, Minnesota 55413 • email sales@ERISApedia.com or call 612.605.2266