

Who's The Employer eSource

A Guide to Employee and Aggregation Issues Affecting Qualified Plans

Authored by S. Derrin Watson, J.D. Derrin is a prominent pension attorney and educator, who is heavily involved in consulting, speaking, and writing about a variety of pension topics including 401(k), 403(b), 457, 409A plans and Form 5500 issues. He has been working with qualified plans since 1977 and had his first case involving controlled groups shortly thereafter. He 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. In 2006, Derrin was the recipient of ASPPA's Educator Award for his work in providing professional education to plan practitioners.

Who's the Employer, now in its 7th Edition, has long been the leading source of information and analysis about employee and employer issues affecting US retirement plans. The clear, easy to understand language and thorough presentation of the law makes it a pleasure to read, as well as an essential reference for plan administrators, staffing firms, and human resource departments. The book is filled with over 900 examples to make the frequently complex topics understandable.

This important title has a complete analysis of:

- Controlled Groups
- Common Control Groups
- Affiliated Service Groups
- Management Function Groups
- Leased Employee and Staffing Firms
- PEOs after Rev Proc 2002-21
- Shared Employees
- Employee/Independent Contractor Status
- Highly Compensated and Key Employee Attribution Rules
- Multiple Employer Plans
- Entity and Self-Employed Individual Rules
- Coverage
- Compensation
- Service
- HCEs
- Key Employees

While **Who's the Employer** focuses on qualified plan issues, it also discusses the effect of these rules on other employee benefit plans, payroll taxes, and corporate income taxes. It also includes highly useful tables, charts and spreadsheets.

Includes Links to Source Materials 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 guidance	DOL other guidance	PBGC other guidance	