EMPLOYEE BENEFITS LAW

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Spring 2017

Required Texts:


Class Attendance/Preparation, Additional Resources: This is a three-hour, three-credit course. Please arrive on time and remain in the class during its entirety. It is essential that you come to class fully prepared to participate in meaningful discussion. Failure to do so will result in a downward adjustment of your final grade as discussed in the Student Handbook. At the end of Chapter One of the casebook, you will find a selected list of additional hardcopy sources and internet websites devoted to employee benefits law issues. The amount of material listed herein is aspirational, and we may not be able to cover all of it during the semester.

Learning Outcomes: In this course, you will examine the legal principles governing employee benefits including retirement, health and disability plans. You will also obtain an understanding of the rules applicable to ERISA and IRS compliance under such plans. You will analyze issues arising within the context of topics including fiduciary duties, plan funding, and plan sponsor administration responsibilities. Upon completion of the course, you should be able to advise clients, whether employer or individual client, regarding various plans and the regulatory considerations, advantages, limitations, and suitability attendant to each in achieving the client’s particular goals.

SYLLABUS

READING ASSIGNMENTS
Page numbers listed below in the right hand column are for your Casebook.

Classes 1 and 2    Chapter One: Introduction
Chapter Two: Plan Administration
Statute Book: ERISA Title I, § 2

Plans Subject to ERISA Regulation, Donovan v. Dillingham; Musmeci v. Schwegmann; Nationwide v. Darden, p. 40, Note 2.
1-29

Statute Book: ERISA §§ 4, 3(3), 3(1), 3(2), 3(6), 31-54
Plan Documents and Trust Requirements, Statute Book: ERISA §§ 402, 403

Class 3- Plan Amendments, Curtiss-Wright v. Schoonejongen
Plan Reporting and Disclosure Requirements,
Glocker v. W.R. Grace
Statute Book: ERISA §§ 101, 102, 103, 104

Class 4- Plan Reporting and Disclosure Requirements (cont.)
Discussion Questions for Chapter Two

Class 5- Chapter Three - Qualified Retirement Plans
Perspectives and Introduction
Statute Book: Code §§ 401(a); 403(b); 457
ERISA § 201

Class 6- Investment Fundamentals*
Problems on Investment Fundamentals
*The reading assignment includes using the Appendix C tables in the casebook.

Class 7- Types and Characteristics of Qualified Plans
Age and Service Requirements
Statute Book: Code § 410(a)
Problems on Age, Service and Vesting Requirements

Class 8- Vesting Requirements
Statute Book: Code § 411(a)

Chapter Four - Welfare Benefit Plans

Class 9- Perspectives and Introduction
Insured and Self-Insured Health Care Plans,
Met Life v. Massachusetts, FMC v. Holliday,
American Medical v. Bartlett
Statute Book: ERISA § 514(a)-(b)(2)

Class 10- The Alphabet Soup Requirements:
COBRA and OBRA, Holford v. Exhibit
Statute Book: ERISA §§ 601-609*, 702(a)-(b), 733
*Section 609(c) is in the Statutory Supplement
Targeted Reforms
Statute Book: ERISA §§711, 713,702(c)-(d), 712

Class 11,12- Constitutional Challenges to the ACA,
Burwell v. Hobby Lobby
Questions on the ACA
Constitutional Challenges to the ACA, 401-432
Burwell v. Hobby Lobby
Questions on the ACA 432-434

Class 13- Amending or Terminating Welfare Plans,
McGann v. H&H
Statute Book: ERISA § 510

Class 14,15- Chapter Five - Fiduciary Duties and Prohibited Transactions

Who Are ERISA Fiduciaries? Varity v. Howe, 475-493*
Pegram v. Herdrich *The Pegram case is difficult to follow. Don’t try to brief it. I’ll translate the main points during class.
Statute Book: ERISA § 3(21)(A)

Fiduciary and Co-Fiduciary Responsibilities 505-521
Statute Book: ERISA §§ 404, 405, 409, 410

Class 16- Fiduciary and Co-Fiduciary Responsibilities (cont.) 521-530
Note on the Duty to Inform 530-536
Problems on Fiduciary and Co-Fiduciary Responsibilities 537-538

Class 17- Chapter Six - Civil Enforcement Actions

Nuts and Bolts of ERISA Litigation,
Metropolitan v. Taylor
Statute Book: ERISA §502, 503

Class 18- Section 502(a)(1)(B) Claims
Firestone v. Bruch, Met Life v. Glenn

623-650

Class 19,20- Section 502(a)(2) Claims
Mass. Mutual Life v. Russell, LaRue v. DeWolff,
Donovan v. Bierwirth
Statute Book: ERISA §§ 409, 410, 502

650-680

Class 21- Section 502(a)(3) Claims (Nonfiduciary Defendants)
Mertens v. Hewitt, Harris Trust v. Salomon Smith Barney
Statute Book: ERISA §§ 3(9), 502(l)

681-706
Class 22- Section 502(a)(3) Claims (Reimbursement Clauses) 706-707
(intro to Great-West) 718-733;

Class 23- Section 502(a)(3) Claims (510 Violations) 734-735; 739-743
Sereboff v. MidAtlantic, US Airways v. McCutchen
Statute Book: ERISA §510

Class 24- Section 502(a)(3) Claims (Fiduciary Defendants) 743-768
Varity v. Howe, Cigna v. Amara

Class 25- Chapter Seven - Preemption of State Law 775-779
Overview and Legislative History
Statute Book: ERISA §514
The Early Preemption Cases 779-797
Shaw v. Delta, Pilot v. Dedeaux, Ingersoll v. McClendon

Class 26- Modern Preemption Jurisprudence 797-821
N.Y. State Conf. of Blue Cross v. Travelers,
Egelhoff v. Egelhoff