Pension & Employee Benefits Suite on Cheetah™

> *"Wolters Kluwer reached out to discuss how they could make their research tools more valuable to my practice. I made a couple of suggestions and they listened! The newly combined pension & employee benefits dashboard lets me search all available resources in the employee benefits practice area, making it much easier to find the resources I need to do my job."*
>
> **Jacob Mattinson**, Partner at McDermott Will & Emery

Wolters Kluwer Legal & Regulatory U.S. provides current, accurate, and authoritative resources with analysis and insight into virtually every aspect of employee benefits, retirement plan administration, and compliance. ***Cheetah™ Pension & Employee Benefits Suite*** gives you access to time-saving practice tools, current awareness resources, and professional references. You can set successful strategies, make the correct choices, maintain compliance, establish and administer plans, and provide effective advice using:

60
Explanatory Guides and Answer Books

19
Journals/Newsletters

18
Practical Tools

7,506
Interactive Forms

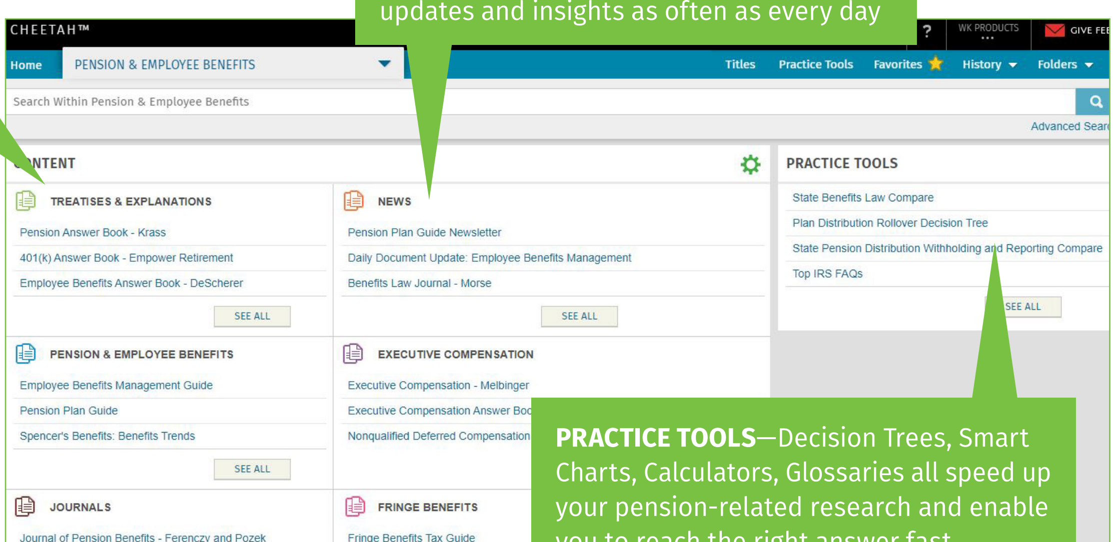
58,000
ERISA Cases

105,000
Tax Law Cases

205,000
Agency Materials

CURRENT AWARENESS—Industry-standard journals and newsletters deliver valuable updates and insights as often as every day

EXPERT ANALYSIS AND AUTHORITATIVE CONTENT—Leading authorities deliver completely up-to-date guidance on all types of defined benefit and defined contribution plans, ERISA, compliance, correction, termination—and much more!



PRACTICE TOOLS—Decision Trees, Smart Charts, Calculators, Glossaries all speed up your pension-related research and enable you to reach the right answer fast.

LISTING OF AVAILABLE CONTENT

Explanatory Guides and Answer Books

- 401(k) Answer Book
- 403(b) Answer Book
- 457 Answer Book
- 5500 Preparer's Manual
- Annuities Answer Book
- Benefits Answers Now
- Cash Balance Plan Answer Book
- COBRA Guide
- COBRA Handbook
- Compliance Guide for Plan Administrators
- Complete Guide to Human Resources and the Law
- Complete QDRO Training Manual: For Corporations and Plan Administrators
- Coverage and Nondiscrimination Answer Book
- Defined Benefit Answer Book
- Dividing Pensions in Divorce: Negotiating and Drafting Safe Settlements with QDROs and Present Values
- Employee Benefits Answer Book
- Employee Benefits in Mergers and Acquisitions
- Employee Benefits Management Guide
- Employee Stock Ownership Plan Answer Book
- Employer's Guide to Health Care Reform
- Employment Law Answer Book
- ERISA Fiduciary Answer Book
- ERISA Law Answer Book
- ERISA: A Comprehensive Guide
- Executive Compensation
- Executive Compensation Answer Book
- Fringe Benefits Tax Guide
- Flexible Benefits Answer Book
- Governmental Plans Answer Book
- Handbook on ERISA Litigation
- Health Insurance Answer Book
- Health Savings Account Answer Book
- HIPAA Guide for Employers
- Individual Retirement Account Answer Book
- Mandated Benefits Compliance Guide
- Master Health Reform Guide
- Medicare Handbook
- Multistate Guide to Benefits Law
- Nonqualified Deferred Compensation Answer Book
- Pension and Deferred Compensation Guide
- Pension Answer Book
- Pension Distribution Answer Book
- Pension Plan Guide
- Plan Correction Answer Book
- Plan Termination Answer Book
- Qualified Domestic Relations Order Answer Book
- Qualified Domestic Relations Order Handbook
- Quick Reference to COBRA Compliance
- Quick Reference to ERISA Compliance
- Quick Reference to HIPAA Compliance
- Roth IRA Answer Book
- SIMPLE, SEP, and SARSEP Answer Book
- Social Security and Medicare Answer Book
- Spencer's Reports
- State by State Guide to Human Resources Law
- State by State Guide to Managed Care Law
- State Fringe Benefits Tax Guide
- U.S. Master Employee Benefits Guide
- U.S. Master Pension Guide
- Understanding the AMA Guides in Workers' Compensation

Journals & Newsletters

- Journal of Deferred Compensation
- Journal of Pension Benefits
- Journal of Pension Planning & Compliance
- 401(k) Advisor
- Benefits Daily Document Update
- Benefits Law Journal
- COBRA Connections
- Compliance Guide for Plan Administrators Newsletter
- Employee Benefit Plan Review
- Employee Benefits Management Newsletter
- Executive Compensation Update
- Fringe Benefits Report Letter
- Medical Benefits
- Pension Benefits
- Pension Daily Document Update
- Pension Plan Guide Newsletter
- Pensions and Deferred Compensation Report Letter
- Plan Administrators' Newsletter
- Spencer's Benefits: What's New

Practical Tools

- Affordable Care Act: Dependent Coverage Decision Tree
- Affordable Care Act: Grandfathered Plan Status Decision Tree
- Affordable Care Act: Which Provisions Apply to a Health Care Plan Decision Tree
- Cafeteria Plan Mid-Year Change Decision Tree
- CCH SmartTool: Benefit Facts & Figures
- COBRA Requirements Decision Tree
- Glossary of Benefits Terms
- Glossary of Pension Terms
- Health Care Reform Employee Benefits Smart Chart (Insurers)
- Health Care Reform Employee Benefits Smart Chart (Large Employers)
- Health Care Reform Employee Benefits Smart Chart (Small Employers)
- Maximum Loan Amount Calculator
- Medicare Secondary Payer Decision Tree
- Plan Distribution Rollover Decision Tree
- SIMPLE 401(k) and other Plans Comparison Chart
- State Benefits Law Compare
- State Pension Distribution Withholding and Reporting Compare
- Top IRS FAQs

Interactive Forms

ERISA Cases

Tax Law Cases

Agency Materials

Includes:

- IRS Agency Documents
- Proposed Regulation Preambles
- DOL/PBGC Opinion Letters
- EBSA Information Letters
- Prohibited Transaction Exemptions (PTEs)

EXPLANATORY GUIDES AND ANSWER BOOKS

401(k) Answer Book

Comprehensive reference covering design considerations, employee communications, participant loans, hardship withdrawals, nondiscrimination testing, reporting requirements, distributions, and more.

403(b) Answer Book

The only professional reference that systematically answers hundreds of questions on 403(b) plans, plans of 501(c)(3) organizations, and church plans.

457 Answer Book

In-depth resource providing answers for tax-exempt organizations, state and local governments, their accountants, tax and legal advisors, 457 administrators, product providers, and investment counselors.

5500 Preparer's Manual

Practical, line-by-line explanations of the Form 5500 and related schedules.

Annuities Answer Book

Covering annuities from all angles this resource provides succinct and authoritative analysis and commentary on various types of annuities, annuity regulations, and how annuities may be used to achieve specific financial goals.

Benefits Answers Now

Resource that provides you with employee benefits answers including: federal & state laws and regulations, news & information, sample plans & policies, and more.

Cash Balance Plan Answer Book

Reliable answers to over 500 cash balance plan questions, organized in a convenient Q&A format.

COBRA Guide

All the requirements and rules that apply to health care continuation coverage and insurance conversion rights, including IRS, ERISA, HIPAA—in an easy-to-use format.

COBRA Handbook

Up-to-date coverage of the complex issues involved in compliance with COBRA.

Compliance Guide for Plan Administrators

Expert guidance on complying with all plan reporting and disclosure requirements.

Complete Guide to Human Resources and the Law

Plain English legal guidance for HR-related situations including ADA accommodation, diversity training, privacy issues, hiring and termination, employee benefit plans, compensation, and recordkeeping.

Complete QDRO Training Manual: For Corporations and Plan Administrators

This resource is solely dedicated to enhancing the QDRO administration and qualification process, by delivering over 100 practice-tested recommendations, proven QDRO training techniques, QDRO review training tips, 9 model QDROs, and more.

Coverage and Nondiscrimination Answer Book

Q&A resource focusing exclusively on the participation, coverage, nondiscrimination, and compliance requirements that must be met to ensure a plan's qualified status.

Defined Benefit Answer Book

Guidance on the actuarial, administrative, and compliance facets of defined benefit arrangements.

Dividing Pensions in Divorce: Negotiating and Drafting Safe Settlements with QDROs and Present Values

Lucid explanations, insights, and strategies for working in the complex field of present values and qualified domestic relations orders (QDROs).

Employee Benefits Answer Book

Clear, detailed explanations concerning the design, administration, and funding of various health and welfare benefits plans.

Employee Benefits in Mergers and Acquisitions

Analysis of the legal and tax compliance requirements and the soundest business practices for administering benefits and compensation plans in a mergers and acquisition setting.

Employee Benefits Management Guide

Comprehensive coverage of the full spectrum of employee benefits from pension and health care plans to work/life issues.

Employee Stock Ownership Plan (ESOP) Answer Book

Q&A resource answering the most common questions about establishing and administering ESOPs, with discussions of applicable law, court rulings, and government agency regulations.

Employer's Guide to Health Care Reform

A practical guide to the requirements and opportunities for employers under health care reform.

Employment Law Answer Book

Clear, concise answers to more than 1,000 key employment law questions related to health care reform, the Americans with Disabilities Act, COBRA, HIPAA, the Fair Labor Standards Act, the Family and Medical Leave Act, and OSHA, all in Q&A format.

ERISA Fiduciary Answer Book

Expert answers to questions concerning government regulations and court rulings that continually refine the duties of fiduciaries and the scope of their liabilities.

ERISA Law Answer Book

Authoritative answers to questions related to ERISA c ompliance requirements, as well as to the interpretation of ERISA and Internal Revenue Code sections and regulations.

ERISA: A Comprehensive Guide

Authoritative analysis of the principal statutory provisions of ERISA and the corresponding provisions of the Internal Revenue Code dealing with employee benefits.

Executive Compensation

Analysis of the federal statutes, court decisions, state laws, accounting standards, stock exchange requirements, governmental regulations, and market forces that affect executive compensation.

Executive Compensation Answer Book

Expert answers to more than 800 questions on the full range of compensation issues, all in a straightforward question-and-answer format.

Federal Fringe Benefits Tax Guide

A full examination of the treatment of more than 50 “perks” from both the employer and employee viewpoints.

Flexible Benefits Answer Book

In-depth coverage of the regulations affecting cafeteria plans, including the effect of PPACA on group health plans.

Governmental Plans Answer Book

Hundreds of answers providing step-by-step guidance through the various laws that regulate retirement plans of state and local governments.

Handbook on ERISA Litigation

Clear insight into which ERISA claims are recognized by which courts and how to litigate them. Includes key citations, valuable checklists, and time-saving forms.

Health Insurance Answer Book

Extensive coverage of health care reform legislation, changes to HIPAA privacy and security rules, the Mental Health Parity and Addiction Equity Act, flexible benefits, plan rating, funding, cost containment, and administration.

Health Savings Account (HSA) Answer Book

Answers to more than 600 key questions on all aspects of HSA establishment, administration, and compliance, including the impact of health care reform on HSAs—all in Q&A format.

HIPAA Guide for Employers

Accurate and straightforward HIPAA compliance information on Privacy, Security and Portability.

Individual Retirement Account (IRA) Answer Book

Comprehensive coverage of traditional IRAs, Roth IRAs, SIMPLE IRAs, SEP IRAs, Health Savings Accounts, and Coverdell Education Savings Accounts.

Mandated Benefits Compliance Guide

Guidance for dealing with the federal regulations governing employee benefits, including in-depth coverage of federal regulations and a state-by-state guide to laws related to temporary disability benefits, pay practices, workplace health and safety, and more.

Master Health Reform Guide

Provides overview of all provisions relating to employers under the Affordable Care Act.

Medicare Handbook

Clarification of Medicare’s confusing rules and regulations, with guidance on the issues to master when providing planning advice or advocacy services to beneficiaries.

Multistate Guide to Benefits Law

Unique chart-formatted resource that enables users to quickly locate information on one state’s treatment of a benefits issue, or compare the treatment required by several states—all on the same chart!

Nonqualified Deferred Compensation Answer Book

Q&A guidance on what kind of plan best fits your needs and how to avoid compliance problems, with answers to more than 500 vital questions.

Pension and Deferred Compensation Guide

A quick reference guide for establishing and administering all types of pension plans.

Pension Answer Book
Covers the full spectrum of pension topics, including qualification requirements, taxation of distributions, minimum distribution requirements, and 401(k) plans.

Pension Distribution Answer Book
Coverage of all facets of qualified plan distributions, with expert answers and tips on hundreds of complicated issues.

Pension Plan Guide
The complete, core guide to creating and managing a pension plan, from beginning to end.

Plan Correction Answer Book
The most comprehensive answers to the issues faced daily by plan administrators, benefits consultants, attorneys, and other pension professionals in the area of plan compliance.

Plan Termination Answer Book
Q&A resource that outlines the numerous administrative tasks that must be addressed in connection with a plan termination and offers suggestions on certain areas of plan design.

Qualified Domestic Relations Order (QDRO) Answer Book
Q&A resource that addresses specific problems and general concerns facing plan administrators, employee benefits managers, and lawyers on the subject of retirement plan division.

Qualified Domestic Relations Order (QDRO) Handbook
Details the elements of the QDRO, the standards that are required by ERISA, and step-by-step procedures to qualify the order as a QDRO. Includes samples.

Quick Reference to COBRA Compliance
Discussions of COBRA rules and compliance requirements including updated and extended COBRA subsidy requirements, as well as sample notices and helpful charts and worksheets.

Quick Reference to ERISA Compliance
Easy-access resource that helps you determine what you need to do to comply with all the ERISA rules and the many related IRS, DOL, and PBGC requirements.

Quick Reference to HIPAA Compliance
Comprehensive volume supplies guidance for meeting the compliance requirements of HIPAA, NMHPA, and MHPA, including the effect of the PPACA and HITECH.

Roth IRA Answer Book
Expert answers covering all aspects of the administration and operation of a Roth IRA, as mandated by the IRC, Treasury regulations, and IRS notices and announcements.

SIMPLE, SEP, and SARSEP Answer Book
Clear guidance on the complex design, administration, and compliance issues that arise with SIMPLEs, SEPs, and salary reduction SEPs (SARSEPs.)

Social Security and Medicare Answer Book
Clear answers to the key questions that arise under Social Security and Medicare—in Q&A format.

Spencer's Benefits Reports
A comprehensive online benefits information service covering all issues for health and welfare plans, and retirement plans, including compliance, plan design, surveys, and marketplace information.

State by State Guide to Human Resources Law
Quick access to the employment laws of the 50 states and the District of Columbia that impact professionals who work in multijurisdictional environments.

State by State Guide to Managed Care Law
Clear analysis of health care reform legislation and its potential impact on various state HMO coverage mandates—for all 50 states.

State Fringe Benefits Tax Guide
Easy-access guidance on fringe benefits tax at the state level.

U.S. Master Employee Benefits Guide
Expert analysis of pertinent federal tax and employment laws as they involve employee benefits plans, with time-saving features, such as compliance documents and checklists.

U.S. Master Pension Guide
Everything you need to know about pensions, including rules on IRAs, 403(b) plans, 401(k), and non-qualified plans, with a topical index and at-a-glance pension related facts and figures.

Understanding the AMA Guides in Workers' Compensation
The information necessary to prepare any workers' compensation case—and the courtroom-tested tactics that help to win it.

JOURNALS & NEWSLETTERS

Journal of Deferred Compensation
A unique source of timely analysis, innovative strategies, and practical solutions for professionals in the field of executive compensation.

Journal of Pension Benefits

Quarterly journal providing pension professionals with new ideas, fresh insights, and expert views on topics affecting plan design, compliance, and administration.

Journal of Pension Planning & Compliance

The leading source for in-depth coverage of pension compliance and design issues, keeping you apprised of significant decisions and rulings from the federal courts, IRS, DOL, and PBGC.

401(k) Advisor

Current reporting and analysis of changes in 401(k) regulations and rulings with expert commentary, summaries of key court cases, IRS and DOL notices, new laws, and more.

Benefits Daily Document Update

Latest employee benefits news posted daily.

Benefits Law Journal

Quarterly journal offering in-depth analysis of new legislation, regulations, case law, and current trends governing employee benefits.

COBRA Connections

Provides updates of legislation, new and pending regulations, court decisions and rulings related to continuing health care continuation coverage.

Compliance Guide for Plan Administrators Newsletter

Provides updates of legislation, new and pending regulations, court decisions and rulings to assist pension plan administrators in navigating the rules necessary to maintain compliance status.

Employee Benefit Plan Review

A monthly journal designed to alert employee benefits professionals to developments and trends across the full spectrum of benefit plans.

Employee Benefits Management Newsletter

Provides updates of legislation, new and pending regulations, court decisions and rulings related to employee benefits.

Executive Compensation Update

Provides the latest information plus expert analysis of executive compensation issues.

Fringe Benefits Report Letter

Provides updates of legislation, new and pending regulations, court decisions and rulings related to fringe benefits.

Medical Benefits

A unique newsletter providing an executive briefing on the current data, news, and corporate policies shaping the future of health care.

Pension Benefits

A monthly pension industry review in digest format, reporting on every aspect of the ever-changing pension benefits field.

Pension Daily Document Update

Latest pension news posted daily.

Pension Plan Guide Newsletter

Provides updates of legislation, new and pending regulations, court decisions, rulings and agency announcements.

Pensions and Deferred Compensation Report Letter

Provides news about legislation, regulations and agency releases relating to pensions and deferred compensation.

Plan Administrators' Newsletter

Monthly newsletter on latest developments related to plan reporting and disclosure requirements.

Spencer's Benefits: What's New

A comprehensive daily online benefits information service covering recent news for health and welfare plans, retirement plans including compliance, plan design, surveys, and marketplace information.

PRACTICAL TOOLS

Affordable Care Act: Dependent Coverage Decision Tree

Interactive tool that allows group health plans to quickly determine whether or not they comply with the dependent coverage rules under the Patient Protection and Affordable Care Act.

Affordable Care Act: Grandfathered Plan Status Decision Tree

Interactive decision tool that allows a plan administrator to quickly determine whether or not a group health plan is a grandfathered plan under the Patient Protection and Affordable Care Act.

Affordable Care Act: Which Provisions Apply to a Health Care Plan Decision Tree

Interactive tool that enables a plan administrator and/or employer to quickly determine which provisions of the Affordable Care Act need to be complied with—immediately and in the future.

Cafeteria Plan Mid-Year Change Decision Tree

Interactive tool that helps a plan administrator and/or employer determine whether a participant in a cafeteria plan (Section 125 plan) may make an election change in the middle of the year.

CCH SmartTool: Benefit Facts & Figures

Instant access to pension and benefit-related COLAs, penalties, excise taxes, interest rates, and user fees, with direct links to IRC sections, ERISA sections, Revenue Procedures and rulings.

COBRA Requirements Decision Tree

Interactive tool that allows benefits professionals, plan administrators and employers to determine whether their plan is in compliance with COBRA's requirements.

Glossary of Benefits Terms

Interactive tool that enables users to consult an alphabetical list of benefit terms, select terms desired, and generate a chart with the definitions and links into Employee Benefits Management explanations.

Glossary of Pension Terms

Alphabetical list of pension terms from which a user can select the terms desired and generate a chart with the definitions and links into the Pension Plan Guide explanations.

Health Care Reform Employee Benefits Smart Chart (Insurers)

Interactive tool that contains the topics from Health Care Reform Employee Benefits Smart Chart in which an insurer might be interested.

Health Care Reform Employee Benefits Smart Chart (Large Employers)

Interactive tool that contains only the topics from Health Care Reform Employee Benefits Smart Chart in which a large employer might be interested.

Health Care Reform Employee Benefits Smart Chart (Small Employers)

Interactive tool that contains only the topics from Health Care Reform Employee Benefits Smart Chart in which an employer with less than 100 employees might be interested.

Maximum Loan Amount Calculator

An interactive decision tree used to calculate the maximum amount of loan that can be taken from a defined contribution plan/401(k) plan.

Medicare Secondary Payer Decision Tree

Interactive tool that helps group health plan payers determine when their plan pays primary to Medicare for a plan enrollee.

Plan Distribution Rollover Decision Tree

An interactive decision tree that allows the user to look at what type of plan the distribution is coming from and then determine what type of plan the distribution can be rolled into.

SIMPLE 401(k) and other Plans Comparison Chart

Succinct summaries of plan requirements for 401(k), SIMPLE 401(k), SEP, and SIMPLE IRA plans. Choose from the plan types you want to compare and then from 25 of the most important plan requirements.

State Benefits Law Compare

Interactive tool that enables users to choose topic(s) and then instantly compare multiple states' laws on the subject in a convenient chart format.

State Pension Distribution Withholding and Reporting Compare

Instantly compare multiple states' laws in a convenient chart format.

Top IRS FAQs

Using our state-of-the-art SmartChart technology, you can quickly search through over 200 frequently asked IRS questions including: capital gains, losses, and sale of home queries, child care credit, IRAs, sale or trade of business, depreciation, rentals, and more.

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