

SYLLABUS

EMPLOYEE BENEFITS PLANS AND COMPENSATION

University of Houston Law Center - Spring Semester 2026

7:30 - 9:30 PM; Mondays (LAW 5244/16363)

Instructors: Krisa Benskin, Allison Perry and David Winston

Mode of Instruction: Face-to-Face

This class is intended to provide a broad overview of employee benefits plans for future benefits practitioners, in-house counsel for employers, administrators, hospitals, insurance companies and other organizations that work in the employee benefits space. No prior tax courses are required in order to succeed in and benefit from this class.

Text Book: Employee Benefits Law, Qualification and ERISA Requirements, 3rd Edition, by Kathryn Kennedy (“**Kennedy**”)

Optional: Pension and Employee Benefit Statutes and Regulations (Selected Sections), by Sean M. Anderson, David A. Pratt, and Andrew W. Stumpff. (You may also access statutes and regulations online.)

For each class, the expectation is that you will skim through the ERISA and Code sections and regulations referenced in the assigned chapters or cases. Time permitting, the class discussion/homework problems for the assigned chapters may be discussed in class. Classes:¹

<u>Class</u>	<u>Date</u>	<u>Topic</u>	<u>Reading</u>
	Jan 19	NO CLASS – Martin Luther King Holiday	
1	Jan 26	Introduction to Benefit Plans; 401(k) Plans	Chapters 1 and 17.01-02, Scan the following: Benefits Enrollment Guide Example Example of 401(k) Plan Example of 401(k) Plan Summary Plan Description

¹ The timing and content of assignments on this syllabus may change as the course progresses. If so, you will be notified of any changes in class or by email. For this reason, if you miss a class you should contact another student or one of the teachers to confirm the next week’s assignment.

<u>Class</u>	<u>Date</u>	<u>Topic</u>	<u>Reading</u>
2	Feb 2	Qualification Rules; Participation and Coverage	Chapters 2, 3 and 4
3	Feb 9	Vesting; Accrued Benefits	Chapters 5 and 6 Wooten article on Studebaker case
4	Feb 16	Qualified Plan Limitations; Nondiscrimination	Chapters 7, 8, and 17.04
5	Feb 23	Minimum Funding and Deductibility	Chapters 9 and 10
6	Mar 2	Related Employers; Distributions	Chapters 11 and 12
7	Mar 9	Terminations; Taxation of Distributions	Chapters 13 and 14
	Mar 16	NO CLASS - Spring Break	
8	Mar 23	Health and Welfare Plans	Chapter 16; handouts
9	Mar 30	Health and Welfare Plans, continued	Chapter 16; handouts
10	Apr 6	Health and Welfare Plans, continued	Chapter 16; handouts
11	Apr 13	Determination Letters and Plan Corrections; Fiduciary Duties	Chapters 15, 18 and 17.06

12	Apr 20	Fiduciary Duties, continued; Reporting and Disclosure	Chapters 18 and 20
13	Apr 27	Civil Litigation	Chapter 19; case handouts.

Components of Final Grade: Your final grade for this class will be made up of the following components: 100% based on the final exam. In addition, as permitted at the Law Center, your grade may be raised or lowered one-third of a letter grade (e.g., from a B to a B+; or A- to B+) on the basis of class participation.

Exam: It is currently our expectation to give a final exam consisting of approximately 10-13 equally weighted short-answer essay questions. The questions may come from any part of the assigned reading, materials provided in class, or classroom instruction or discussion. Generally speaking, we hope each answer to a question will cover identification of issues, analysis of issues, citation of relevant laws, cases, and regulations, discussion of applicable policies or trends, and a clear exposition of the foregoing points (that is to say, good writing counts). We will allow you to use the book and other materials, notes, or anything else that you might want as reference material during the exam.

Office Hours: We do not have regularly scheduled office hours. We can speak with a student after class or arrange a mutually convenient time to speak on the phone or by video. The best way to reach us is through email: David.Winston@shell.com, Allison.Perry@shell.com, and krisa.benskin@lw.com.

Learning Outcomes:

- Develop an understanding of the primary types of benefit plans offered by U.S. employers and the ERISA and tax laws governing them;
- Engage in issue spotting and problem solving from the perspective of an employer, employer's counsel or M&A counsel; and
- Gain an understanding of the types of careers available in the employee benefits legal space.

Attendance

As noted in the student handbook, the Law Center has a minimum 80% attendance policy for students. In the case of a class with 13 sessions, attending 11 sessions meets that standard. Attendance will be taken by roll call in class. A student's nonadherence will be notified to the Office of Student Affairs (OSA).

SDE LL.M. Student Requirements for Audio/Video

For any student using the classroom's internet videoconferencing capability for synchronous distance education, there are a number of requirements you must meet:

- a) you must be connected to the internet videoconference when class starts;
- b) your computer must have a working video camera and quality audio capability, joining by audio-only due to your lack of video capability will be treated as an absence (you may need an external mic or headset for sufficient audio quality);
- c) if your computer is a laptop, you must not be distracted by traveling or other activities when you join the internet videoconference;
- d) you may not join the class internet videoconference from an audio-only connection via a phone;
- e) you must listen closely and speak loud and clear, as hearing students speak in the class room and classmates ability to hear the SDE LL.M. student may not be optimal;
- f) you must identify yourself with your class roll name in the internet videoconferencing software;
- g) you must present your face and upper body area professionally in the video stream, eating "on-camera" is not a professional presentation, being in a car traveling is not a professional presentation, moving around the house or office is not a professional presentation;
- h) you must be able to fulfill your responsibilities if called on to discuss a case or course materials; and
- i) you must manage the "mute button" when remote to keep a professional demeanor.

Recording of Class

The Law Center will record class sessions with audio and video for the sole and limited educational purpose of allowing students to stream the recorded sessions for review or to enable students who missed a class to hear the class presentation. Students may not listen to recorded class sessions to avoid an absence. Any recordings created will be deleted and destroyed shortly after the final exam for the class. There is a chance that your contributions to class discussion, whether voluntary or while on call, may be included in the recording. Your continued registration in this class indicates your acquiescence to any such incidental recording for the purposes described above.

Prohibition on use of AI – Associate Dean's Office

The software technology known as artificial intelligence has recently expanded its capability to generate text and other work product (AI Generated Work Product). Examples of the technology include what are known as "generative" large language models (LLMs), and a specific implementation what is well known in the general public is ChatGPT. These systems can generate text and other work

product in response to prompts and/or input of other text/documents/code/images. The output, the AI Generated Work Product, appears to have human-mimicking “intelligence” and is thus potentially usable as a substitute for material one might generate themselves. AI Generated Work Product can include computer code or programs as well as human language content and materials. Your continuing enrollment in this course obligates you to not knowingly prompt, generate, or use any AI Generated Work Product in relation to any activity or assessment in this course. This applies to AI Generated Work Product from yourself or others. This obligation includes that your assessment materials in the course be without any contribution from AI Generated Work Product. This obligation specifically extends to not plagiarize any writing required of you for assessment in the course: AI Generated Work Product will be treated as from another/others in applying the plagiarism policy to this course. The term “assessment” means any material generated for this course that is submitted to the instructor or presented in a class session, regardless of whether it is graded content or not. Assessments include mid-terms and final exams. AI Generated Work Product may not be used in the development or drafting of any assessments created by you in a non-proctored environment, such as a “take-home” final examination.

Honor Code

The UHLC Honor Code applies to all aspects of this course. You are responsible for knowing all Honor Code provisions and for complying with the Honor Code. Please inquire if you have any questions regarding how the Honor Code’s provisions apply to specific activities or situations related to this course. Your continuing enrollment in this course is deemed to be a pledge by you under the Honor Code to comply with the Honor Code in relation to this course and to comply with the instructions in the course syllabus.

Mental Health and Wellness Resources

The University of Houston has a number of resources to support students’ mental health and overall wellness, including CoogsCARE and the UH Go App. UH Counseling and Psychological Services (CAPS) offers 24/7 mental health support for all students, addressing various concerns like stress, college adjustment and sadness. CAPS provides individual and couples counseling, group therapy, workshops and connections to other support services on and off-campus. For assistance visit uh.edu/caps, call 713-743-5454, or visit a Let’s Talk location in-person or virtually. Let’s Talk are daily, informal confidential consultations with CAPS therapists where no appointment or paperwork is needed.

Title IX/Sexual Misconduct

Per the UHS Sexual Misconduct Policy, your instructor is a “responsible employee” for reporting purposes under Title IX regulations and state law and must report incidents of sexual misconduct (sexual harassment, non-consensual sexual contact, sexual assault, sexual exploitation, sexual intimidation, intimate partner violence, or stalking) about which they become aware to the Title IX office. Please

know there are places on campus where you can make a report in confidence. You can find more information about resources on the Title IX website at <https://uh.edu/equal-opportunity/title-ix-sexual-misconduct/resources/>.

Reasonable Academic Adjustments/Auxiliary Aids

The University of Houston is committed to providing an academic environment and educational programs that are accessible for its students. Any student with a disability who is experiencing barriers to learning, assessment or participation is encouraged to contact the Justin Dart, Jr. Student Accessibility Center (Dart Center) to learn more about academic accommodations and support that may be available to them. Students seeking academic accommodations will need to register with the Dart Center as soon as possible to ensure timely implementation of approved accommodations. Please contact the Dart Center by visiting the website: <https://uh.edu/accessibility/> calling (713) 743-5400, or emailing jdcenter@Central.UH.EDU.

The Student Health Center offers a Psychiatry Clinic for enrolled UH students. Call 713-743-5149 during clinic hours, Monday through Friday 8 a.m. - 4:30 p.m. to schedule an appointment.

The A.D. Bruce Religion Center offers spiritual support and a variety of programs centered on well-being.

The Center for Student Advocacy and Community (CSAC) is where you can go if you need help but don't know where to start. CSAC is a "home away from home" and serves as a resource hub to help you get the resources needed to support academic and personal success. Through our Cougar Cupboard, all students can get up to 30 lbs of FREE groceries a week. Additionally, we provide 1:1 appointments to get you connected to on- and off-campus resources related to essential needs, safety and advocacy, and more. The Cougar Closet is a registered student organization advised by our office and offers free clothes to students so that all Coogs can feel good in their fit. We also host a series of cultural and community-based events that fosters social connection and helps the cougar community come closer together. Visit the CSAC homepage or follow us on Instagram: @uh_CSAC and @uhcupbrd. YOU belong here.

Women and Gender Resource Center

The mission of the WGRC is to advance the University of Houston and promote the success of all students, faculty, and staff through educating, empowering, and supporting the UH community. The WGRC suite is open to you. Stop by the office for a study space, to take a break, grab a snack, or check out one of the WGRC programs or resources. Stop by Student Center South room B12 (Basement floor near Starbucks and down the hall from Creation Station) from 9 am to 5 pm Monday through Friday.