

Who's the Employer: A Guide to Employee and Aggregation Issues Affecting Qualified Plans

S. Derrin Watson



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Who's the Employer has long been a key source of information and analysis about the US retirement plan rules relating to controlled groups, common control, affiliated service groups, multiple employer plans, leased employees, independent contractor, compensation, attribution, and more. The new 6th edition updates the work, with discussions of important cases and the most current guidance. It also expands the book's coverage of multiple employer plans, rehired employees, independent contractor initatives, and Titles I and IV of ERISA. The book is filled with over 900 examples to make the frequently complex topics understandable.

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