

# Pension and Retirement Benefits Databases

Current through October 31, 2008

Westlaw provides pension and retirement benefits practitioners with an extensive library of databases covering privately funded retirement plans and benefits for private- and public-sector employees. These include cases; statutes; regulations; administrative decisions from the Employee Benefits Security Administration (formerly the Pension and Welfare Benefits Administration) of the U.S. Department of Labor; news releases and other announcements from the Pension Benefit Guaranty Corporation (PBGC); and analysis from BNA, Tax Management, Inc., and RIA®.

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## Combined Federal Materials

DATABASE	IDENTIFIER
<b>Federal Pension and Retirement Benefits—Combined Federal Pension Materials</b> Combined federal pension administrative materials from the FPEN-ADMIN database, federal pension case law from the FPEN-CS database, and federal pension statutory and regulatory materials from the FPEN-CODREG database. Coverage varies by source.	FPEN-ALL
<b>Federal Pension and Retirement Benefits—Code and Regulations</b> Combines materials from the FPEN-USCA, FPEN-FR, and FPEN-CFR databases. Coverage varies by source.	FPEN-CODREG
<b>Corporate Scandals—U.S. Code Annotated, Federal Register, and Code of Federal Regulations</b> Documents relating to corporate financial scandals and related topics, such as pension plan security and accounting reform, from the <i>United States Code Annotated</i> ® (USCA®), <i>Federal Register</i> , and <i>Code of Federal Regulations</i> (CFR). Coverage varies by source.	CORPSCAN-CODREG

## Federal and State Cases and Court Documents

DATABASE	IDENTIFIER
<b>Federal Pension and Retirement Benefits—Cases</b> Cases from the U.S. Supreme Court, courts of appeals, district courts, bankruptcy courts, Court of Federal Claims, Tax Court, military courts, and related federal and territorial courts that relate to privately funded retirement plans and benefits for private- and public-sector employees. Coverage begins with 1789.	FPEN-CS
<b>Federal Pension and Retirement Benefits—Supreme Court Cases</b> Cases from the U.S. Supreme Court that relate to privately funded retirement plans and benefits for private- and public-sector employees. Coverage begins with 1790.	FPEN-SCT
<b>Federal Pension and Retirement Benefits—Courts of Appeals Cases</b> Cases from the federal appellate courts that relate to privately funded retirement plans and benefits for private- and public-sector employees. Coverage begins with 1891.	FPEN-CTA

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<b>Federal Pension and Retirement Benefits–District Courts Cases</b>	FPEN-DCT
Cases from the primary federal courts of original jurisdiction that relate to privately funded retirement plans and benefits for private- and public-sector employees. Coverage begins with 1789.	
<b>Federal Pension and Retirement Benefits Briefs</b>	FPEN-BRIEF
Selected briefs filed with the U.S. Supreme Court and courts of appeals that relate to privately funded retirement plans and benefits for private- and public-sector employees. Coverage begins with 1937.	
<b>Multistate Pension and Retirement Benefits Cases</b>	MPEN-CS
<b>Individual State Pension and Retirement Benefits Cases</b>	XXPEN-CS
Cases from the state courts of all 50 states and the District of Columbia that relate to privately funded retirement plans and benefits for private- and public-sector employees. Coverage varies by state. Individual state cases can be found in databases with the identifier XXPEN-CS, where XX is a state's two-letter postal abbreviation.	
<b>Andrews Corporate Corruption Litigation Reporter Court Documents</b>	ANCORPCLR-DOC
Court documents that are cited in the Andrews Corporate Corruption Litigation Reporter database (ANCORPCLR), including petitions, complaints, briefs, motions, and memoranda. Coverage begins with 2000.	
<b>Pension and Retirement Benefits Trial Filings</b>	PEN-FILING
Motions, memoranda, pleadings, and other trial filings related to pension and retirement benefits litigation in state and federal courts. Coverage begins with 1995.	
<b>Federal Statutes and Legislative History</b>	
<b>DATABASE</b>	<b>IDENTIFIER</b>
<b>Federal Pension and Retirement Benefits–U.S. Code Annotated</b>	FPEN-USCA
Documents from the USCA that relate to privately funded retirement plans and benefits for private- and public-sector employees.	
<b>Arnold &amp; Porter Legislative History: Employee Retirement Income Security Act of 1974</b>	ERISA-LH
Comprehensive legislative history of the Employee Retirement Income Security Act of 1974 (ERISA), Pub. L. No. 93-406, compiled by Arnold & Porter, including the text of bills, committee reports, transcripts of hearings, and other documents.	
<b>Arnold &amp; Porter Legislative History: Multiemployer Pensions Act</b>	MULTEMP-LH
Comprehensive legislative history of the Multiemployer Pension Plan Amendments Act of 1980, Pub. L. No. 96-364, compiled by Arnold & Porter, including the text of bills, committee reports, transcripts of hearings, and other documents.	
<b>Federal Administrative Materials</b>	
<b>DATABASE</b>	<b>IDENTIFIER</b>
<b>Federal Pension and Retirement Benefits–Code of Federal Regulations</b>	FPEN-CFR
Documents from the CFR that relate to privately funded retirement plans and benefits for private- and public-sector employees.	
<b>Federal Pension and Retirement Benefits–Federal Register</b>	FPEN-FR
Rules and regulations from the <i>Federal Register</i> that relate to privately funded retirement plans and benefits for private- and public-sector employees. Coverage begins with January 1981.	
<b>Federal Pension and Retirement Benefits–Final, Temporary, and Proposed Regulations</b>	FPEN-REG
Combination of the FPEN-FR and FPEN-CFR databases. Coverage varies by source.	

<b>Federal Pension and Retirement Benefits–Administrative Materials</b>	FPEN-ADMIN
Combines administrative materials that relate to federal pension and retirement benefits from the following databases: FPEN-ERISA, PFEN-NR, FPEN-PWBAIL, and FPEN-PBGC. Coverage varies by source.	
<b>Federal Pension and Retirement Benefits–ERISA Opinion Letters</b>	FPEN-ERISA
Opinion letters, advisory letters, and advisory opinions released by the Employee Benefits Security Administration that respond to specific inquiries regarding practices under Title I of ERISA. Coverage begins with 1974.	
<b>Federal Pension and Retirement Benefits–News Releases</b>	FPEN-NR
News releases and other types of announcements from the PBGC concerning regulatory actions and other current matters. The PBGC is a federal agency that administers insurance programs guaranteeing payment of basic retirement benefits earned by American workers participating in defined benefit pension plans for the private sector. Coverage begins with April 1990.	
<b>Federal Pension and Retirement Benefits–Pension Benefit Guaranty Corporation</b>	FPEN-PBGC
Opinion letters responding to specific inquiries regarding the effect of Title IV of ERISA on pension programs overseen by the PBGC. Coverage begins with 1974.	
<b>Federal Pension and Welfare Benefits Administration Information Letters</b>	FPEN-PWBAIL
Information letters and field assistance bulletins released by the U.S. Department of Labor’s Employee Benefits Security Administration (formerly the Pension and Welfare Benefits Administration). Selected coverage begins with 1977; full coverage begins with 1992.	
<b>Federal Pension and Welfare Benefits Administration Materials</b>	FPEN-PWBA
Combines documents from the FPEN-ERISA and FPEN-PWBAIL databases. Coverage varies by source.	

## Treatises, Forms, and Other Practice Materials

DATABASE	IDENTIFIER
<b>Pension and Retirement Benefits–Law Reviews, Texts, and Bar Journals</b>	PEN-TP
Documents from law reviews, texts, <i>American Jurisprudence 2d</i> (Am Jur® 2d), continuing legal education (CLE) course materials, bar journals, and legal practice-oriented periodicals that relate to privately funded retirement plans and benefits for private- and public-sector employees. Coverage varies by publication.	
<b>Advising the Elderly Client–Pension and Retirement</b>	ADVELD-PNR
Text of Part 4, “Social Security and Supplemental Security Income,” and Part 5, “Pension and Retirement Benefits,” of the treatise <i>Advising the Elderly Client</i> .	
<b>Baldwin’s Kentucky Wills and Trusts–Elder Law</b>	KYWT-ELD
Text of Chapter 11, “Retirement Plans and Benefits,” and Chapter 26, “Planning for Care and Affairs in Case of Disability,” from <i>Baldwin’s Kentucky Wills and Trusts</i> .	
<b>Benefits Guide</b>	BNGD
Full text of the <i>Benefits Guide</i> , which covers basic benefits programs, laws affecting benefits plans, ERISA, communicating benefits to employees, and outsourcing. The types of benefits covered by the treatise include health insurance, retirement and deferred compensation plans, disability and death benefits, flexible benefits, executive benefits, unemployment insurance, flexible scheduling, and time off and leaves.	

<b>Bennett, Bradley, Kaiser, Northwood, and Sharpe: Taxation of Distribution from Qualified Plans</b>	<b>WGL-QUALIFPL</b>
<p>Full text of the treatise <i>Taxation of Distribution from Qualified Plans</i>, which includes in-depth analysis of topics such as the tax rules covering payouts in the form of annuities, lump-sum distributions, employer securities, and insurance; the effect of excise taxes and penalty taxes on distributions from plans; the estate planning impact of distributions from qualified plans and individual retirement accounts (IRAs); the taxation of transfers and rollovers to and among qualified plans and IRAs; dealing with distributions from qualified plans and IRAs under domestic relations orders; U.S. taxation of distributions from foreign-based plans; the treatment of insurance in qualified plans; tax issues that arise when distributions are made from disqualified plans; and the Taxpayer Relief Act of 1997.</p>	
<b>Conison's Employee Benefit Plans in a Nutshell</b>	<b>EMPBENPLN-NS</b>
<p>Full text of <i>Employee Benefit Plans in a Nutshell</i>, Third Edition, which provides the background needed to acquire a thorough understanding of employee benefits law. Topics covered include basic plan finance and taxation; economic aspects of plans; plan regulation; the legislative background to ERISA; vesting; participation, accrual, and noninterference; distribution; employer securities and employee stock ownership plans; preemption; nondiscrimination; and plan termination. Not available to law school subscribers.</p>	
<b>Corporate Compliance Series: Designing an Effective ERISA Compliance Program</b>	<b>CORPC-ERISA</b>
<p>Full text of <i>Designing an Effective ERISA Compliance Program</i>, which covers the establishment and monitoring of compliance programs required by ERISA and related Internal Revenue Code (IRC) provisions, including the components of ERISA compliance programs such as auditing and document review, employee communications, and dealing with government investigations.</p>	
<b>Corporate Counsel's Guide to ERISA</b>	<b>CCGERISA</b>
<p>Full text of the <i>Corporate Counsel's Guide to ERISA</i>, which provides an overview of the retirement issues arising under ERISA. It also addresses the problems involving employee welfare benefit plans, including litigation related to those problems. Some of the topics covered include defining an employee benefit plan under ERISA, health care plan litigation, damages and internal remedies under ERISA, fiduciary responsibilities, termination of pension plans, withdrawal liability, ERISA reporting and disclosure requirements, ERISA preemption, discrimination problems in employee benefit plans, criminal enforcement of ERISA, and severance pay plans.</p>	
<b>Domestic Partner Benefits: An Employers Guide</b>	<b>DOMPARTNER</b>
<p>Full text of <i>Domestic Partner Benefits: An Employers Guide</i>, Third Edition, which discusses the pros and cons of offering pension, welfare, and other benefits to employees' domestic partners and guides you through the process of establishing and running a domestic partner benefits program.</p>	
<b>DRI: ERISA Litigation Primer</b>	<b>DRI-ERISA</b>
<p>The 2004 edition of DRI's <i>ERISA Litigation Primer</i>.</p>	
<b>Employee Benefits Law: ERISA and Beyond</b>	<b>EBLERISA</b>
<p>Full text of the treatise <i>Employee Benefits Law: ERISA and Beyond</i>.</p>	
<b>Employee Fringe and Welfare Benefits Plans</b>	<b>EMPFRINGE</b>
<p>Full text of the treatise <i>Employee Fringe and Welfare Benefit Plans</i>, 2008 Edition.</p>	
<b>Employer's Guide to Fringe Benefit Rules</b>	<b>FRINGEBNF</b>
<p>Full text of the <i>Employer's Guide to Fringe Benefit Rules</i>, which discusses the Tax Code requirements and federal regulations governing fringe benefits.</p>	
<b>ERISA Practice and Procedure</b>	<b>ERISA-PP</b>
<p>Full text of <i>ERISA Practice and Procedure</i>, which provides detailed coverage of the law and practical aspects of ERISA. The treatise discusses the scope and coverage of ERISA; reporting, disclosure, and other procedural requirements; participation, vesting, and benefit accrual; minimum funding standards; fiduciary responsibility; plan termination insurance and withdrawal liability; and the administration and enforcement of ERISA.</p>	

<b>401(k) Handbook</b>	FKHBK
Full text of <i>The 401(k) Handbook</i> , which provides guidance on plan design and administration, covering topics such as administration of employer and employee contributions, nondiscrimination testing, reporting requirements, employee communications, valuation problems, hardship withdrawals, plan loans, rollovers, and investment vehicles.	
<b>Madden: Tax Planning for Highly Compensated Individuals</b>	WGL-HICOMPI
Full text of the treatise <i>Tax Planning for Highly Compensated Individuals</i> , which provides expert guidance on areas of concern for the highly compensated individual. Tax-planning strategies such as accelerated deductions, charitable giving, deferral of income, and tax-exempt income are discussed.	
<b>Nonqualified Deferred Compensation Arrangements</b>	NQDCOMPA
Full text of the treatise <i>Nonqualified Deferred Compensation Arrangements</i> , which explains how to develop, administer, and manage nonqualified deferred compensation plans.	
<b>Nonqualified Deferred Compensation Plans</b>	NQDCOMPPL
Full text of <i>Nonqualified Deferred Compensation Plans</i> , which provides an overview of the rules that govern the creation and administration of nonqualified deferred compensation plans under the IRC, including the new regulations under section 4958 regarding the determination of the reasonableness of compensation for employees of tax-exempt organizations and the excise taxes that may be imposed for excess compensation. Topics covered by the treatise include top hat plans, excess benefit plans, rabbi trusts, secular trusts, split dollar arrangements, corporate-owned life insurance, parachute payments, and applicable securities law issues.	
<b>Pension Answer Book</b>	PNABK
Full text of the <i>Pension Answer Book</i> , 2008 Edition, which discusses the full spectrum of pension topics, including the most up-to-date and significant legislative, regulatory, and case law developments affecting these plans.	
<b>Pension Plan Fix-It Handbook</b>	PENHBK
Full text of the <i>Pension Plan Fix-It Handbook</i> , which shows how to correct virtually any mistake that may occur, including what to do if a plan hasn't been amended to reflect required recent tax law changes, a participant rolls over a contribution based on a statement that reflects an overvalued account, or a participant's investment directions have not been followed.	
<b>Perdue: Qualified Pension and Profit Sharing Plans</b>	WGL-PENPLAN
Full text of the treatise <i>Qualified Pension and Profit Sharing Plans</i> , which examines the requirements governing defined benefit or defined contribution plans and gives practical guidance on how to set up and manage these plans to qualify for and maintain tax-favored treatment.	
<b>PLI Tax Law and Estate Planning: Estate Planning and Administration Course Handbook Series</b>	PLI-EST
Selected documents from the Tax Law and Estate Planning: Estate Planning and Administration Course Handbook Series of CLE materials published by the Practising Law Institute (PLI). Topics covered include estate planning, tax planning, Supplemental Security Income, Medicaid, trusts, guardianships and conservatorships, marital and charitable deductions, and the generation-skipping transfer tax. Coverage begins with February 1985.	
<b>PLI Tax Law and Estate Planning: Tax Law and Practice Course Handbook Series</b>	PLI-TAX
Selected documents from the Tax Law and Estate Planning: Tax Law and Practice Course Handbook Series of CLE materials published by the PLI. Topics covered include stock and asset acquisitions, partnerships, limited liability companies, international transactions, reorganizations, employee stock ownership plans (ESOPs), ERISA, franchise taxes, nonprofit organizations, and tax-exempt financing. Coverage begins with September 1984.	
<b>Pond: Personal Finance Planning Handbook</b>	WGL-FINPLAN
Full text of <i>Personal Financial Planning Handbook</i> , which provides guidance on advising clients in all areas of personal financial planning, including insurance planning; credit management; equity, interest-earning, and real estate investments; tax planning; retirement planning; and estate planning.	

<b>Qualified Deferred Compensation Plans</b>	QDCOMPP
Full text of the treatise <i>Qualified Deferred Compensation Plans</i> , Second Edition, which describes the basic types of qualified deferred compensation plans and their advantages. It defines the issues at stake, with guidance through the major areas such as qualification, funding, benefits, operations, plan changes, and special plans. Specific topics discussed include the reduction of qualified plan compensation cap, nonstandardized safe-harbor plans, proposed regulations relating to minimum coverage and permitted disparity, and recent U.S. Supreme Court cases.	
<b>Qualified Deferred Compensation Plans Forms</b>	QDCOMPPFMS
Full text of <i>Qualified Deferred Compensation Plans Forms</i> , a companion to the treatise <i>Qualified Deferred Compensation Plans</i> that contains the forms needed to draft retirement plans, provide for the adoption of a plan, and apply to the IRS for a determination as to a plan's tax qualification.	
<b>Qualified Retirement Plans</b>	QRP
Full text of the treatise <i>Qualified Retirement Plans</i> , 2008 Edition, which covers selection, qualification, administration, and termination of qualified retirement plans with an emphasis on drafting plans that comply with Internal Revenue Service (IRS) regulations.	
<b>Quick Reference to ERISA Compliance</b>	QRERC
Full text of the 2008 edition of <i>Quick Reference to ERISA Compliance</i> , which discusses the reporting and disclosure requirements for employee benefit plans under ERISA.	
<b>RIA Pension and Benefits Library</b>	RIA-PENBEN
Materials from RIA that analyze pension and benefits issues and provide planning, drafting, and implementation tips.	
<b>RIA Pension and Benefits Library Table of Contents</b>	RIA-PENBENTOC
The table of contents to the RIA Pension and Benefits Library, with links to documents in the RIA-PENBEN database.	
<b>RIA Tax Advisors Planning System Title 24: Pension and Profit-Sharing Plans</b>	RIA-TAPSPPS
Text of <i>Pension and Profit-Sharing Plans</i> , title 24 of the RIA Tax Advisors Planning System, which provides you with a practical understanding of the many rules and planning possibilities associated with qualified plans. It describes the types of retirement plans available to businesses and the rules that govern such plans.	
<b>Streng and Davis: Retirement Planning: Tax and Financial Strategies</b>	WGL-RETIRE
Full text of the treatise <i>Retirement Planning: Tax and Financial Strategies</i> , which examines the myriad of tax and related financial-planning matters that are often confronted by an individual and his or her family prior to, upon, and following termination of full-time employment.	
<b>Welfare Benefits Guide: Health Plans and Other Employer Sponsored Benefits</b>	WELFAREBG
Full text of <i>Welfare Benefits Guide: Health Plans and Other Employer Sponsored Benefits</i> , which focuses on nonpension employee benefit plans, such as health plans, cafeteria plans, and premium-only plans, and the statutes governing them: ERISA, the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), and the Health Insurance Portability and Accountability Act of 1996.	
<b>West's® Legal Forms: Benefit Plans</b>	WESTLF-BP
Forms, clauses, and checklists from <i>West's Legal Forms</i> that relate to employee benefit plans.	
<b>West's Legal Forms: Retirement Plans</b>	WESTLF-RP
Information relating to retirement plans, including tax analysis, from <i>West's Legal Forms</i> .	
<b>WG&amp;L® Combined Pension and Benefits Treatises</b>	WGL-TAXTPEN
Combination database containing WG&L treatises that focus on pensions and other employee benefits.	

## Legal Periodicals

DATABASE	IDENTIFIER
<b>Pension and Retirement Benefits—Law Reviews, Texts, and Bar Journals</b> Documents from law reviews, texts, Am Jur 2d, CLE course materials, bar journals, and legal practice-oriented periodicals that relate to privately funded retirement plans and benefits for private- and public-sector employees. Coverage varies by publication.	PEN-TP
<b>Andrews Corporate Corruption Litigation Reporter</b> Full text of the <i>Corporate Corruption Litigation Reporter</i> , a biweekly newsletter (formerly the <i>Enron Litigation Reporter</i> ) covering issues that have arisen from instances of corporate corruption across the country, including issues surrounding the bankruptcy of Enron. Issues covered include securities fraud, bankruptcy, insurance coverage, and auditor and underwriter liabilities. Coverage is from February 2002 to December 2004.	ANCORCLR
<b>Compensation and Benefits Law Bulletin</b> Full-text articles from the <i>Compensation and Benefits Law Bulletin</i> , a monthly newsletter that discusses developments in all areas of employee compensation and benefits, including statutory and regulatory developments, recent cases, and research on trends in compensation and benefits (e.g., salary surveys). Topics covered include compensation policies; leave policies under the Family and Medical Leave Act; vacation and holidays; compensation for executives and employees on commission; international ramifications; pensions and retirement plans; health care benefits; and other benefits such as life insurance, disability benefits, transportation benefits, moving assistance, education assistance, and adoption benefits. Coverage begins with May 2008.	QLNLCMPBN
<b>Employer's Guide to Fringe Benefit Rules Newsletter</b> Full-text articles from the monthly <i>Employer's Guide to Fringe Benefit Rules</i> newsletter, which discusses the latest guidelines, rule changes, pending legislation, and court actions relating to fringe benefits, as well as reporting on what companies are doing. Selected coverage begins with July 1994; full coverage begins with April 2005.	FRINGEBNF-NWL
<b>ERISA Litigation Reporter</b> A bimonthly newsletter that covers developments related to ERISA, including benefits claims, class actions, preemption, fiduciary responsibility, taxation, multiemployer plans, cash balance plans, disability and Americans with Disabilities Act (ADA) claims, and health plan litigation. Coverage begins with April 2000.	GLERISALR
<b>401(k) Handbook Newsletter</b> Full-text articles from the monthly <i>401(k) Handbook</i> newsletter, which provides news and analysis of relevant congressional, IRS, and Department of Labor activities. Selected coverage begins with January 1996; full coverage begins with September 2003.	FKHBK-NWL
<b>Pension Plan Fix-It Handbook Newsletter</b> Full-text articles from the monthly <i>Pension Plan Fix-It Handbook</i> newsletter. Selected coverage begins with January 1996; full coverage begins with January 2000.	PENHBK-NWL
<b>RIA Pension and Benefits Week</b> Full text of the <i>RIA Pension and Benefits Week</i> newsletter, which covers current legislative, judicial, and administrative developments relating to pension and benefit issues. Coverage begins with July 1995.	RIA-PBW

## BNA Materials

DATABASE	IDENTIFIER
<b>ABA/BNA Employee Benefits Law</b> Full text of <i>Employee Benefits Law</i> , Second Edition, by the American Bar Association Section of Labor and Employment Law, Employee Benefits Committee, which covers a multitude of employment-based health and welfare plan issues, including the effect of ERISA and other federal laws on the nation's private pension and welfare plans. Not available to law school subscribers.	ABA-BNA-EBL

<b>BNA Compensation and Benefits Guide</b>	BNA-CBGD
Text of BNA's <i>Compensation and Benefits Guide</i> , which covers a wide range of issues pertaining to compensation, pensions and retirement, and health and welfare benefits, with expert analysis and full-text government agency documents. The database includes useful forms and provides information that can be used to design, analyze, compare, administer, and communicate compensation and benefits programs that comply with the law. Not available to law school subscribers.	
<b>BNA Daily Labor Report</b>	BNA-DLR
Reports and analyses from BNA's <i>Daily Labor Report</i> covering legislative, judicial, and administrative activities that affect the practice of labor law, including developments in affirmative action, arbitration awards, collective bargaining, employment at will, equal employment opportunity law, fair employment practices, immigration law, occupational safety and health, pension regulation, and Social Security reform. Coverage begins with January 1986. Not available to law school subscribers.	
<b>BNA Daily Tax Report</b>	BNA-DTR
Documents published in BNA's <i>Daily Tax Report</i> that contain reports on and analyses of legislative, judicial, and administrative activities that affect taxation, including analyses of issues related to accounting, the federal budget, and pension regulation. Coverage begins with January 1986. Not available to law school subscribers.	
<b>BNA Employee Benefits and News Library (Multibase)</b>	BNA-EBBENEFITS
All documents from the following BNA databases: BNA-CBGD, BNA-PEN, BNA-PBD, BNAEBC-CS, and TM-CP. Coverage varies by source. Not available to law school subscribers.	
<b>BNA Employee Benefits Cases</b>	BNAEBC-CS
Cases published by BNA in <i>Employee Benefits Cases</i> , including BNA's editorial enhancements. Coverage begins with 2000. Not available to law school subscribers.	
<b>BNA ERISA Library (Multibase)</b>	BNA-ERISA
A combination database containing the <i>ERISA Compliance and Enforcement Strategy Guide</i> and ERISA compliance practice aids, voluntary compliance summaries, and enforcement documents. Not available to law school subscribers.	
<b>BNA ERISA Compliance and Enforcement Strategy Guide</b>	BNAERISA-GUIDE
A collection of reports on the compliance and enforcement aspects of employee benefit programs. The reports discuss topics such as the enforcement activities of the IRS, Department of Labor, and PBGC; agency audits; employee benefits litigation; audit and compliance issues; health and welfare plan issues; and technology. Not available to law school subscribers.	
<b>BNA ERISA Compliance Practice Aids</b>	BNAERISA-AID
Practice aids, such as sample letters and checklists, to help you use the voluntary compliance programs sponsored by the IRS, Department of Labor, or PBGC or work with the agencies in audits, investigations, or examinations. Not available to law school subscribers.	
<b>BNA ERISA Selected Enforcement Documents</b>	BNAERISA-ENFORCE
Selected documents relating to the enforcement of ERISA provisions from the IRS, the Department of Labor, and the PBGC, including relevant sections of the <i>Internal Revenue Manual</i> . Not available to law school subscribers.	
<b>BNA ERISA Voluntary Compliance Summaries</b>	BNAERISA-COMPSUM
Summaries of IRS-approved corrections of violations of sections 401(a) and 403(b) of the IRC relating to qualified retirement plans. Not available to law school subscribers.	
<b>BNA IRS Practice Adviser Report</b>	TM-IRSDADVISERRPT
A monthly report on IRS procedural developments, IRS positions, and new IRS trends and techniques. The report covers critical issues, IRS rulings, and changes to the <i>Internal Revenue Manual</i> and other IRS announcements and includes court case updates and insights and strategies from practitioners. Coverage begins with December 1998. Not available to law school subscribers.	

<b>BNA Pension and Benefits Reporter</b>	<b>BNA-PEN</b>
Documents published in BNA's <i>Pension and Benefits Reporter</i> that contain reports and analyses concerning legislative, judicial, and administrative activities that affect pensions and employee benefit plans. Coverage begins with January 1986. Not available to law school subscribers.	
<b>BNA Pensions and Benefits Daily</b>	<b>BNA-PBD</b>
Documents published in BNA's <i>Pension and Benefits Reporter</i> , <i>Benefits Today</i> , and <i>Employee Benefit Cases</i> that contain reports and analyses concerning legislative, judicial, administrative, and executive activities that affect pensions and employee benefits. Coverage begins with March 1987. Not available to law school subscribers.	
<b>BNA Tax Management Compensation Planning Journal</b>	<b>TM-CPJ</b>
Documents published in <i>Tax Management Compensation Planning Journal</i> , including articles written by experienced compensation specialists, analyses of major plans, and lists of current compensation planning literature. Coverage begins with January 1987. Not available to law school subscribers.	
<b>BNA Tax Management Compensation Planning Portfolios</b>	<b>TM-CP</b>
Discussion of individual planning of pensions, employee benefits, and deferred compensation. Not available to law school subscribers.	
<b>BNA Tax Management Weekly Report</b>	<b>TM-TMWR</b>
Items published in <i>Tax Management Weekly Report</i> , including summaries of selected court decisions and IRS general counsel memoranda, private letter rulings, revenue procedures, revenue rulings, and technical advice memoranda. Includes schedules of legislative tax activity and notification of tax-related meetings and conferences. Coverage begins with January 1987. Not available to law school subscribers.	

## News and Information

<b>DATABASE</b>	<b>IDENTIFIER</b>
<b>Pension and Retirement Benefits News</b>	<b>PENNEWS</b>
News and information about pension and retirement benefits, including news about the PBGC, from newspapers, magazines, journals, newsletters, transcripts, and wires. Coverage varies by source.	
<b>Westlaw Topical Highlights—Labor and Employment</b>	<b>WTH-LB</b>
Documents prepared by the West editorial staff that summarize recent developments in labor and employment law.	

Published 11/09. L-355560

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