

Continuing Education Quiz

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If seven or more questions are answered correctly, ASPPA will award you with three ASPPA continuing education credits and send a certificate to you for your records. To receive credits, the quiz must be submitted no later than 24 months after the date of the quiz, and credits can only be applied to the cycle in which the grade is received.

You may also mail or fax a completed quiz to ASPPA, following the instructions below, with the \$30 grading fee.

Circle One

- True or False 1. The Funding Target is an obligation of a pension plan and determined using three Segment Rates.
- True or False 2. Plan sponsors have no opinions for utilizing different interest rates or aspects of the Segment Rates.
- True or False 3. The effective interest rate is the single interest rate that would yield the Funding Target under the interest rate method selected and is reported on the IRS Form 5500 - Schedule B.
- True or False 4. In an ESPP, the employer reaps the favorable tax treatment only if the employee does not meet the holding period requirements and sale of stock is capital gain.
- True or False 5. Proposed regulations under Section 6039 establish two sets of requirements relating to ISOs and ESPPs and compliance must be met by 2016.
- True or False 6. The Department of Labor final regulations regarding the timing of employee contributions provides a safe harbor for small plans.
- True or False 7. If a plan provides legitimate welfare benefits on a non-discriminatory basis, it can be funded with life insurance contracts on a tax-deductible basis.
- True or False 8. Cash balance plans can be drafted on a pre-approved volume submitter document.
- True or False 9. The IRS has encouraged plan sponsors not to submit pre-approved plans for a determination letter.
- True or False 10. ERISA and the Internal Revenue Code identify service providers as administrators responsible for keeping complete plan records, including the document and all related paperwork.

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