



| Qualified Retirement Plans |   |
|----------------------------|---|
| <b>Date:</b>               | February 17, 2026   |
| <b>Location:</b>           | Webinar   |
| <b>Time:</b>               | 12:30 – 1:30 pm ET  |
| <b>Description:</b>        | <p>Qualified retirement plans are governed by a comprehensive regulatory framework under the Internal Revenue Code and ERISA, which establishes the requirements a plan must satisfy to receive favorable tax treatment. These rules define what it means for a plan to be “qualified,” outline the characteristics of various plan types, and impose operational standards relating to eligibility, participation, vesting, contributions, limits, distributions, fiduciary duties, and annual compliance obligations. This session will provide an overview of qualified retirement plans, including the distinctions between defined contribution and defined benefit arrangements, the statutory rules governing plan entry and vesting, contribution and nondiscrimination requirements, and the tax and distribution rules applicable to plan benefits.</p> <p>The program will also address fiduciary responsibilities and administrative duties under ERISA, as well as key considerations in the context of corporate transactions such as diligence, common red flags, successor plan rules, and post-closing mechanics. The session concludes with practical guidance and tips for navigating qualified plan issues in both routine administration and transactional settings.</p> |
| <b>Instructor(s):</b>      | <ol style="list-style-type: none"> <li>1. Mark Larsen: Benesch Associate, Executive Compensation and Benefits</li> <li>2. Kara Sturtz: Benesch Associate, Executive Compensation and Benefits</li> </ol>  |

Please reach out to the [Benesch Professional Development team](#) for registration information.