

Index

401(K) PLANS

Employee, **12:27**

ABSENCE

Labor Management Relations Act, **10:10**

ACQUISITION

Agreements, **12:52**

Amendments, **3:4**

Appreciation rights, **2:14**

Assets, **2:14, 3:4, 3:6, 12:14, 12:52**

Defined benefit plan, **2:14, 3:4**

Disability, **2:14**

Employee stock ownership plans, **12:14**

ERISA, **2:14, 3:4, 3:6, 12:14**

Incentive stock options, **2:14**

Minimum funding, **2:14**

Modification, **2:14, 12:52**

Options, **2:14, 3:6, 12:14, 12:52**

Pension plan, **3:4, 12:14, 12:52**

Prohibited transactions, **3:4, 3:6, 12:14**

Renegotiation, **12:52**

Restricted stock grants, **2:14**

Severance, **2:14**

Spinoffs, **2:14**

Stock, **2:14, 3:6, 12:14, 12:52**

Summary plan description, **3:4**

Termination, **2:14, 3:4, 12:14**

Transfers, **2:14**

Welfare plans, **3:4, 12:14**

ACTUARIES

Retirement plans, **12:32**

ADMINISTRATIVE PROCEEDINGS

Delaware, **12:32**

Discovery, **12:32**

ADMINISTRATORS

Retirement plans, **1:3, 1:5, 1:8, 3:2, 5:4, 6:5, 9:4, 11:5, 12:3, 12:5, 12:11, 12:14, 12:16, 12:32, 12:46, 12:49, 12:66, 12:67, 12:71, 12:73**

AGE

Group insurance, **9:2, 10:9, 10:10, 12:55**

AGE—Cont'd

Individual retirement accounts, **1:5, 1:17, 3:4, 5:11, 6:5, 11:6, 12:23, 12:41**

AGE DISCRIMINATION

ADEA, **12:63**

Benefits, **1:5, 12:63**

Employees, **1:5**

Employers, **1:5**

Parties, **12:63**

Pensions, **1:5**

Tax, **1:5**

AGE DISCRIMINATION IN EMPLOYMENT ACT

Attorneys, **12:63**

Date, **12:63**

Intent, **12:63**

Parties, **12:63**

AGENCIES

Labor relations, **10:10**

ALABAMA

Assignments, **12:29, 12:40, 12:66**

Compensation, **2:14, 12:5, 12:28, 12:29, 12:66**

Conditions, **2:14**

Court proceedings, **12:5**

Garnishment, **12:28, 12:40**

Life insurance, **12:5, 12:26, 12:40, 12:66**

Payment of compensation, **2:14**

Permits, **2:14, 12:29**

Remedies, **12:26, 12:28, 12:29, 12:40**

Sanctions, **12:29, 12:40**

ALASKA

Assignments, **12:15, 12:66**

Board, **12:23, 12:35, 12:57, 12:66**

Compensation, **12:23, 12:28, 12:35, 12:57, 12:58, 12:66**

Costs, **12:15, 12:23, 12:57, 12:66**

Creditors, **12:57**

Credits, **12:57**

Default, **12:23, 12:57**

Disclosures, **12:22**

Enforcement, **12:23, 12:28, 12:35, 12:57**

ALASKA—Cont'd

Exemptions, 12:57
 Garnishment, 12:28, 12:35, 12:57
 Hearings, 12:23
 Injunction, 12:23
 Life insurance, 12:23, 12:57, 12:66
 Losses, 12:35, 12:57, 12:58, 12:66
 Marital status, 12:22
 Medical benefits, 12:57
 Notice, 12:22, 12:23, 12:35, 12:57, 12:66
 Permits, 12:35, 12:57
 Remedies, 12:23, 12:28, 12:35
 Retirement benefits, 12:12, 12:15, 12:22, 12:23, 12:28, 12:35, 12:57, 12:58, 12:66
 Termination of employment, 12:22
 Terms, 12:22, 12:23, 12:35, 12:57, 12:66

ALIENS

Notice, 9:3
 Review, 9:3
 Verification, 9:3

ALLOCATIONS

Simplified employee pensions, 3:4, 12:14

ALTERNATIVE MINIMUM TAX

Stock options, 2:14

ANNUITIES

Actuarial assumptions, 6:3, 10:10
 Death benefits, 3:4, 10:10, 12:5, 12:11, 12:23, 12:57
 Distributions, 1:5, 1:6, 1:17, 2:14, 2:29, 5:2, 5:3, 5:5, 5:9, 5:14, 6:3, 12:32, 12:43, 12:57
 Funding, 1:5, 1:11, 1:17, 2:14, 5:2, 5:5, 6:3, 10:10
 Individual retirement accounts, 1:5, 1:17, 3:3, 3:4, 12:14, 12:23
 Life insurance, 5:5, 5:9, 5:14, 10:10, 11:2, 12:5, 12:8, 12:11, 12:23, 12:57, 12:60
 Loans to participants, 1:5
 Longevity annuities, 5:3
 Nonqualified deferred compensation, 2:14, 12:5
 Participant loans, 1:17

ARBITRATION

Agreements, 12:32
 Alternative dispute resolution, 6:11
 Appeal, 12:32

ARBITRATION—Cont'd

Binding arbitration, 12:32
 Consideration, 12:32
 Costs, 12:32
 Defenses, 12:32
 Discovery, 12:32
 Evidence, 12:32
 Jurisdiction, 12:32
 Litigation, 12:32
 Process, 12:32
 Qualification, 12:32
 Res judicata, 12:32
 Subject matter jurisdiction, 12:32
 Written agreements, 12:32

ARIZONA

Assignments, 12:29
 Collective bargaining agreement, 12:57
 Compensation, 11:6, 12:21, 12:25, 12:29, 12:32, 12:49, 12:52, 12:57, 12:60, 12:73
 Conciliation, 6:11
 Contempt, 12:21, 12:25, 12:29, 12:32, 12:49, 12:57, 12:59, 12:71, 12:73
 Costs, 12:20, 12:29, 12:32, 12:57, 12:59, 12:73
 Court order, 6:11, 12:20, 12:21, 12:25, 12:29, 12:32, 12:57, 12:71
 Court proceedings, 12:32
 Department of Labor, 12:25, 12:49
 Evidence, 12:21, 12:29, 12:32, 12:49, 12:52, 12:57, 12:59, 12:60, 12:71, 12:73
 Exemptions, 12:32, 12:57
 Garnishment, 12:25, 12:32, 12:57, 12:71
 Insurance benefits, 12:32
 Life insurance, 12:57, 12:60, 12:73
 Mandatory retirement, 12:49
 Medical benefits, 12:57
 Notice, 12:29, 12:32, 12:57, 12:71, 12:73
 Remedies, 12:25, 12:29
 Retirement benefits, 12:20, 12:21, 12:25, 12:29, 12:32, 12:49, 12:52, 12:57, 12:59, 12:60, 12:71, 12:73
 Sanctions, 12:20, 12:29, 12:71, 12:73
 Terms, 11:6, 12:21, 12:25, 12:29, 12:32, 12:49, 12:52, 12:57, 12:59, 12:71, 12:73

ARKANSAS

Assignments, 12:40
 Compensation, 12:52

INDEX

ARKANSAS—Cont'd

- Credits, **12:40**
- Garnishment, **12:40**
- Life insurance, **12:40**
- Notice, **12:40**
- Remedies, **12:40**
- Sanctions, **12:40**
- Terms, **12:40, 12:52**

ASSESSMENTS

- Retirement plans, **2:14**

ASSIGNMENTS

- Life insurance policies, **1:8, 10:9, 12:3, 12:17, 12:40, 12:66**

ASSOCIATIONS

- Labor Management Relations Act, **10:10**
- Unions, **10:10**

ATTORNEY GENERAL

- Retirement plans, **12:11, 12:66, 12:72**

ATTORNEYS

- Discovery, **6:7, 12:32, 12:48, 12:71, 12:73, 12:74**

BANKRUPTCY

- Arbitration, **12:32**
- Assumption, **12:57**
- Automatic stay, **12:32**
- Garnishment, **1:8, 8:9, 12:32, 12:39, 12:40, 12:57, 12:71, 12:72**
- Good cause, **12:71**
- Individual retirement accounts, **5:12**
- Meeting of creditors, **12:32**
- Proposal, **2:14**
- Rejection, **12:57, 12:71**
- Resources, **1:15, 5:6, 12:39, 12:57, 12:74**
- Strike, **3:9**

BENEFICIARIES

- Employee Retirement Income Security Act, **1:4, 1:6, 1:16, 1:17, 2:2, 2:14, 2:21, 2:22, 2:29, 2:30, 3:4 to 3:6, 3:8, 4:4, 5:6, 5:12, 6:3, 6:10, 8:6, 9:1, 9:4, 9:9, 9:14, 9:16, 10:8 to 10:10, 11:5, 12:2 to 12:7, 12:10, 12:11, 12:14 to 12:18, 12:23, 12:24, 12:26, 12:27, 12:31 to 12:33, 12:36, 12:39, 12:40, 12:43, 12:55, 12:57, 12:62, 12:66, 12:72, 12:74**
- Group insurance, **10:9, 10:10, 12:3, 12:55**

BENEFIT FUND

- Trustees, **10:10, 12:60**

BENEFITS

- Publications, **3:4, 11:2, 12:14**
- Transportation, **12:24**

CAFETERIA PLANS

- Family and Medical Leave Act, **12:11**
- Family status, **12:11**
- Health benefits, **12:11**
- Requirements, **2:9**

CALIFORNIA

- Assignments, **1:8, 10:9, 12:15, 12:17, 12:29, 12:40, 12:66, 12:72**
- Compensation, **2:2, 3:6, 5:12, 9:6, 10:9, 10:10, 11:6, 12:2, 12:21, 12:23, 12:28 to 12:30, 12:32, 12:33, 12:51, 12:57, 12:66**
- Complaints, **10:10**
- Conciliation, **6:11**
- Conditions, **10:9, 10:10, 12:21, 12:23, 12:33, 12:57**
- Contractors, **2:2**
- Court proceedings, **12:17, 12:32, 12:33**
- Credits, **10:10, 12:40, 12:51, 12:57**
- Disabled persons, **10:10**
- Disclosures, **3:6**
- Dispute, **2:2, 5:12, 6:10, 6:11, 10:9, 10:10, 12:2, 12:15, 12:17, 12:23, 12:26, 12:29, 12:33, 12:34, 12:40, 12:57, 12:66, 12:68, 12:74**
- Employment agencies, **2:2**
- Equipment, **10:10**
- Evidence, **2:2, 6:10, 9:4, 10:10, 12:2, 12:15, 12:17, 12:21, 12:23, 12:26, 12:28, 12:29, 12:32, 12:40, 12:51, 12:57, 12:59, 12:66, 12:68, 12:72**
- Exemptions, **1:8, 12:32, 12:57**
- Garnishment, **1:8, 12:28, 12:32, 12:40, 12:46, 12:57, 12:72**
- Health, **1:8, 2:2, 3:6, 9:4, 9:6, 10:9, 10:10, 11:2, 12:17, 12:21, 12:23, 12:32, 12:34, 12:40, 12:57, 12:72, 12:74**
- Hearings, **12:23, 12:40, 12:46**
- Insurance premiums, **12:74**
- Life insurance, **1:8, 2:2, 6:10, 10:9, 10:10, 11:2, 12:17, 12:23, 12:26, 12:40, 12:57, 12:66, 12:74**
- Marital status, **10:9**
- Medical benefits, **9:4, 10:10, 12:57**

CALIFORNIA—Cont'd

Notice, 6:10, 9:4, 12:2, 12:17, 12:23,
12:26, 12:29, 12:32 to 12:34, 12:40,
12:46, 12:57, 12:66, 12:74
Penalties, 3:6, 10:10, 12:47, 12:59, 12:72
Permits, 12:2, 12:17, 12:29, 12:32, 12:33,
12:57, 12:74
Pregnancy, 10:10
Privacy, 12:17
Remedies, 6:10, 12:2, 12:17, 12:23,
12:26, 12:28, 12:29, 12:33, 12:40,
12:72
Rest breaks, 2:2
Sanctions, 12:17, 12:20, 12:29, 12:40,
12:46, 12:72, 12:74
Sick leave, 10:10
State statutes, 5:12, 12:17
Taxes, 2:2, 5:12, 9:4, 10:10, 12:2, 12:15,
12:20, 12:23, 12:28 to 12:30, 12:32,
12:40, 12:57, 12:59, 12:66, 12:72
Temporary disability, 10:10
Terms, 1:8, 2:2, 6:10, 9:6, 10:9, 10:10,
11:6, 12:2, 12:17, 12:21, 12:23,
12:26, 12:29, 12:30, 12:32, 12:33,
12:40, 12:46, 12:51, 12:57, 12:59,
12:66, 12:68
Transfers, 12:32, 12:46, 12:57, 12:72
Unemployment compensation, 10:10

CAUSES OF ACTION

Retirement plans, 12:46

CHILD SUPPORT

Garnishment, 1:8, 8:9, 12:32, 12:46,
12:57, 12:71, 12:72

CHURCH PLANS

Annuities, 1:5
Assignment, 5:12
Deferrals, 1:5
Distributions, 1:5, 5:12
Employee Retirement Income Security
Act, 1:5, 5:12, 9:4, 11:1, 11:5
ERISA, 1:5, 5:12, 9:4, 11:1, 11:5
Internal Revenue Code, 1:5, 5:12
Limitations, 1:5, 5:12
Loans, 1:5
Pension Benefit Guaranty Corporation,
1:5
QDROs, 1:5, 5:12, 11:1
Social security, 1:5
Tax, 1:5, 5:12, 9:4, 11:5
Trusts, 5:12

CHURCH PLANS—Cont'd

Vesting, 1:5, 11:5

CLASS ACTIONS

Appeal, 12:14
Attorneys, 12:14
Employee Retirement Income Security
Act, 12:14
Notice, 12:14
Requirements, 12:14
Review, 12:14
Settlement, 12:14
Structure, 12:14

COERCION

Settlements, 10:10, 12:5

COINSURANCE

Health insurance plans, 1:13, 9:3

COLLATERAL

Retirement plans, 12:20, 12:35, 12:46,
12:57, 12:59

COLLECTIVE BARGAINING

Agreement, 2:28, 3:5, 10:10, 12:16,
12:57
Bankruptcy, 12:57
Disabilities, 10:10
Good faith, 10:10, 12:16, 12:57
Negotiations, 12:57
Remedies, 3:5
Waiver, 12:16, 12:57

**COLLECTIVE BARGAINING
AGREEMENTS**

Amendment, 3:5
Benefits, 3:5
Business, 3:5
Changes, 3:5
Conditions, 3:5
Date, 3:5
Description, 3:5
Duties, 3:5
Eligibility, 3:5

COLORADO

Appeals, 10:9, 12:6, 12:21, 12:49, 12:52,
12:55, 12:66
Assignments, 10:9, 12:66
Board, 12:66
Compensation, 9:6, 10:9, 12:21, 12:49,
12:52, 12:66
Conditions, 10:9, 12:21

INDEX

COLORADO—Cont'd

Dispute, 10:9, 12:55, 12:66
Evidence, 12:6, 12:21, 12:49, 12:52, 12:55, 12:66
Health, 9:1, 9:6, 10:9, 12:21, 12:49, 12:55
Insurance, 9:1, 9:6, 10:9, 12:6, 12:55, 12:66
Life insurance, 10:9, 12:6, 12:55, 12:66
Mandatory retirement, 12:49
Marital status, 10:9
Mediation, 12:66
Notice, 12:55, 12:66
Pension or retirement benefits, 12:49
Permits, 12:55
Savings, 9:6, 10:9, 12:6, 12:55, 12:66
Terms, 9:1, 9:6, 10:9, 12:21, 12:49, 12:52, 12:55, 12:66
Training programs, 9:1

COMBINATION

Unions, 9:2, 10:10

COMMON LAW

Social security, 2:2, 10:10, 12:6, 12:35, 12:66

COMMUNITY PROPERTY

Individual retirement accounts, 5:12, 6:5, 12:19, 12:23
Life insurance, 1:8, 5:9, 6:10, 10:9, 12:7, 12:16, 12:17, 12:23, 12:60

COMPENSATION

Controllers, 12:58
Defenses, 10:10, 12:24, 12:29, 12:32
Disciplinary action, 12:73
Discrimination, 2:8, 2:9, 5:6, 9:2
Drivers, 2:2, 10:10
ERISA, 1:3, 1:4, 1:14, 1:17, 2:2, 2:13, 2:14, 2:17, 2:18, 2:24, 2:29, 2:30, 3:4, 3:6, 4:2, 5:6, 5:12, 6:3, 9:2, 10:9, 10:10, 12:2, 12:3, 12:5, 12:7, 12:14, 12:21, 12:23 to 12:25, 12:28, 12:29, 12:32, 12:33, 12:35, 12:37, 12:38, 12:43, 12:50, 12:51, 12:57, 12:60, 12:66, 12:73
Family and Medical Leave Act, 1:17
FMLA, 1:17
Grandfathering, 2:14
Managers, 3:6, 12:2
Market rate, 6:3

COMPENSATION—Cont'd

Service, 1:3, 1:4, 1:13, 1:14, 1:17, 2:2, 2:9, 2:11 to 2:14, 2:16 to 2:18, 2:20, 2:24, 2:29, 2:30, 3:2, 3:4, 3:6, 4:2, 5:2, 5:6, 5:12, 6:3, 9:2, 9:6, 10:9, 10:10, 11:6, 12:2, 12:7, 12:14, 12:19, 12:21, 12:23, 12:25, 12:28 to 12:30, 12:35, 12:38, 12:43, 12:49 to 12:52, 12:57, 12:58, 12:60, 12:66, 12:73
Social Security Act, 12:30
State laws, 2:2, 9:2, 10:10, 12:66
Teachers, 2:29, 12:23, 12:32
Voluntary employee beneficiary associations, 10:10

COMPLAINTS

Parties, 10:10
Relief, 10:10, 12:64

COMPONENTS

Unions, 1:13

COMPOSITION

Unions, 12:11

CONCLUSIONS

Labor Management Relations Act, 10:10

CONFLICTS OF INTEREST

Unions, 10:10

CONNECTICUT

Administrators, 12:3, 12:11, 12:32, 12:66, 12:71
Appeals, 12:3, 12:32, 12:56, 12:57, 12:66, 12:71
Assignments, 12:3, 12:66
Certificates, 12:11
Compensation, 12:3, 12:32, 12:57, 12:66
Conditions, 12:57, 12:71
Constitutionality, 12:11
Court proceedings, 12:32
Credits, 12:57, 12:71
Disclosure, 12:3
Evidence, 12:32, 12:56, 12:57, 12:66, 12:71
Exemptions, 12:32, 12:57
Garnishment, 12:32, 12:57, 12:71
Health, 11:2, 12:11, 12:32, 12:57, 12:71
Health insurance, 12:11, 12:32
Life insurance, 11:2, 12:3, 12:11, 12:57, 12:66
Losses, 12:32, 12:57, 12:66, 12:71

CONNECTICUT—Cont'd

Marital status, **12:11**
 Medical benefits, **12:57**
 Notice, **12:3, 12:32, 12:57, 12:66, 12:71**
 Permits, **12:3, 12:11, 12:32, 12:57, 12:71**
 Remedies, **12:3**
 Sanctions, **12:71**
 Terms, **12:11, 12:32, 12:56, 12:57, 12:66, 12:71**
 Time off, **12:11**
 Transfers, **12:32, 12:57**

CONSIDERATION

Settlements, **10:10, 12:27, 12:32, 12:40, 12:55, 12:73**

CONSOLIDATED OMNIBUS BUDGET RECONCILIATION ACT

Continuation coverage requirements, **9:4**
 Coverage, **1:13, 1:17, 9:3 to 9:5, 9:13, 12:11**
 Department of Labor, **1:17, 9:3 to 9:5, 12:11**
 Duration of, **1:17**
 Eligibility for, **1:17**
 Exclusions, **9:3**
 Health insurance plans, **1:13, 9:3**
 Notices, **1:17, 9:3 to 9:5, 9:13**
 Penalties, **1:13, 4:4, 9:3, 9:5**
 Plan sponsor issues, **12:11**
 Preemption, **9:1**
 Preexisting condition, **1:13**

CONSTRUCTION WORKERS

Enforcement, **12:23**
 Remedies, **12:23**
 Settlement, **12:23**

CONSTRUCTIVE RECEIPT

Nonqualified deferred compensation, **2:13, 2:14**

CONTEST

Notice of, **12:17, 12:32, 12:34, 12:35, 12:41, 12:46**

CONTRACTORS

California, **2:2**

CONTROLLERS

Compensation, **12:58**

COORDINATION

Disability benefits, **10:10**

COPIES

Unions, **10:10**

COST OF LIVING

Retirement plans, **5:3, 12:29, 12:57**
 Social security, **12:23, 12:57**

COURTS

Labor relations, **10:10**

COVERAGE

Medical benefits, **9:4, 9:14, 10:10, 12:41**

DAMAGES

Authority to act, **12:5**
 Benefits, **5:12, 8:4, 10:10, 12:2, 12:3, 12:5, 12:7, 12:16, 12:17, 12:23, 12:24, 12:29, 12:32, 12:33, 12:40, 12:46, 12:48, 12:50, 12:55, 12:73**
 Compensation, **5:12, 10:10, 12:2, 12:3, 12:5, 12:7, 12:23, 12:24, 12:29, 12:32, 12:33, 12:50, 12:73**
 Computation, **12:40**
 Defined, **10:10, 12:2, 12:5, 12:7, 12:16, 12:17, 12:23, 12:24, 12:29, 12:32, 12:33, 12:40, 12:46, 12:48, 12:73**
 Emotional distress, **12:17, 12:46**
 Federal government, **10:10, 12:23, 12:24, 12:29, 12:33**
 Front pay, **12:73**
 Liquidated damages, **12:48**
 Medical expenses, **12:32**
 Pensions, **10:10, 12:2, 12:5, 12:7, 12:23, 12:29, 12:32, 12:55**
 Period, **5:12, 8:4, 10:10, 12:2, 12:5, 12:7, 12:16, 12:17, 12:23, 12:24, 12:29, 12:33, 12:40, 12:46, 12:48, 12:50, 12:55, 12:73**
 Post judgment, **12:55**
 Prejudgment interest, **12:55**
 Punitive damages, **10:10, 12:55**
 Rehabilitation Act, **10:10**
 Reinstatement, **12:46, 12:73**
 Remedies, **12:2, 12:3, 12:7, 12:17, 12:23, 12:29, 12:33, 12:40**
 Restrictions, **10:10, 12:32**
 Tax, **5:12, 10:10, 12:2, 12:3, 12:5, 12:17, 12:24, 12:32, 12:46, 12:50, 12:55, 12:73**
 Tolling, **12:73**
 Total, **5:12, 10:10, 12:2, 12:5, 12:17, 12:23, 12:29, 12:32, 12:33, 12:40, 12:46, 12:55, 12:73**

INDEX

DEDUCTIBLES

Health insurance plans, 1:13, 9:3

DEDUCTIONS

Federal employment, 2:2

Sick leave, 10:10

Social security, 1:8, 2:2, 10:10, 12:23,
12:57, 12:66

DEFAMATION

Labor Management Relations Act, 10:10

DEFAULT JUDGMENT

Discovery, 12:32

DEFENSES

Benefit claims, 10:10

Compensation, 10:10, 12:24, 12:29,
12:32

Insurance plans, 10:10

Laches, 12:29, 12:32, 12:40

State court proceedings, 12:32

DEFERRED PLANS

Contributions, 2:24

Deferrals, 2:24

Distributions, 2:24

Excess deferrals, 2:24

Highly compensated employees, 2:24

Limitations, 2:24

Matching contributions, 2:24

DEFINED BENEFIT PLANS

Retirement benefits, 1:3, 2:13, 3:4, 6:3,
6:6, 7:3, 7:5, 7:8, 8:9, 12:17, 12:22,
12:60, 12:66, 12:71

DEFINED CONTRIBUTION PLANS

Retirement benefits, 1:3, 6:3, 7:5, 10:10,
12:40, 12:71

DEGREE

Violation, 10:10, 12:32, 12:46, 12:55,
12:57, 12:59, 12:73

DELAWARE

Attorney general, 12:11, 12:66

Certificates, 12:11

Compensation, 12:2, 12:29, 12:32, 12:33,
12:35, 12:66, 12:73

Conciliation, 6:11

Court proceedings, 12:32, 12:33

Dispute, 6:11, 12:2, 12:10, 12:29, 12:33,
12:35, 12:66, 12:73

Exemptions, 12:32

DELAWARE—Cont'd

Fringe benefits, 12:11

Garnishment, 12:32, 12:35

Health, 12:10, 12:11, 12:32

Life insurance, 12:11, 12:66, 12:73

Marital status, 12:11

Notice, 12:2, 12:29, 12:32, 12:33, 12:35,
12:66, 12:73

Permits, 12:2, 12:11, 12:29, 12:32, 12:33,
12:35, 12:73

Remedies, 12:2, 12:29, 12:33, 12:35,
12:45

Sanctions, 12:29, 12:73

Terms, 12:2, 12:10, 12:11, 12:29, 12:32,
12:33, 12:35, 12:45, 12:66, 12:73

DEPARTMENT OF LABOR

Exemptions, 9:3

Inspector General, 1:4

Secretary of Labor, 1:4, 8:3, 8:9, 10:10,
12:16

Solicitor of Labor, 1:4

DEPENDENTS

Fringe benefits, 9:2

Medical benefits, 9:4, 9:14, 10:10

DESIGNATION

Unions, 12:11

DISABILITIES

Age, 10:10, 12:31, 12:32

Arbitration, 12:32

Awards, 10:10

Benefits, 10:10, 12:31, 12:32

Burden of proof, 12:31, 12:32

Choosing, 10:10

Compensatory damages, 10:10

Costs, 10:10, 12:31, 12:32

Defenses, 10:10, 12:32

Estoppel, 12:31

Evidence, 10:10, 12:31, 12:32

Examinations, 12:32

Exclusions, 10:10

Exclusivity, 10:10

Health insurance, 10:10, 12:32

Impairment, 10:10

Insurance, 10:10, 12:32

Interest, 10:10, 12:31, 12:32

Judicial estoppel, 12:31

Mental disabilities, 12:31

Notices, 10:10

DISABILITIES—Cont'd

Procedure, **10:10**
Punitive damages, **10:10**
Rehabilitation Act, **10:10**
Rehabilitation services, **10:10**

DISABILITY BENEFITS

Compensation, **1:12, 10:9, 10:10, 12:23, 12:28, 12:29, 12:57, 12:58, 12:60**
Coordination of benefits, **10:10**
Employee Retirement Income Security Act, **10:9, 10:10, 12:16, 12:23, 12:28, 12:40, 12:57, 12:60**
Life insurance, **1:12, 10:9, 10:10, 12:16, 12:23, 12:40, 12:57, 12:60**
Medical benefits, **10:10, 12:57**
Offsets, **10:10, 12:56**
Preexisting conditions, **10:10**
Qdros, **10:9, 12:16, 12:23, 12:28, 12:29, 12:40, 12:56, 12:57**
Retirement plans, **1:12, 12:16, 12:29, 12:57**
Statute of limitations, **12:29, 12:40**
Taxation, **10:10**
Waiting period, **10:10**

DISCIPLINE

Compensation, **12:73**
Dishonest conduct, **12:73**
Evidence, **12:73**
Front pay, **12:73**
State law, **12:73**

DISCLOSURES

Individual retirement accounts, **1:17, 3:4, 12:14**

DISCOUNTS

Employee discounts, **12:11**
Highly compensated employees, **10:10**
Nondiscrimination rules, **10:10**

DISCOVERY

Attorney-client privilege, **12:74**
Defenses, **12:32**
Expert testimony, **12:73**
Interrogatories, **12:28**
Motion practice, **12:71**
Names, **12:23**
Privilege, **12:73, 12:74**
Relief, **12:23, 12:28, 12:32, 12:48, 12:71, 12:73, 12:74**
Sanctions, **12:71, 12:73, 12:74**

DISCOVERY—Cont'd

State court proceedings, **12:32**
Summary judgment, **12:23, 12:32, 12:73**

DISCRIMINATION

Connecticut, **12:11**
Delaware, **12:11**
District of Columbia, **9:2, 12:11**
Illinois, **12:11**
Kentucky, **12:11**
Maryland, **12:11**
Michigan, **12:11**
New Hampshire, **12:11**
New Jersey, **12:63**
New York, **12:11**
Ohio, **12:11**
Rhode Island, **12:11**
Tennessee, **12:11**

DISPARATE TREATMENT

Sexual orientation, **12:11**

DISTRICT OF COLUMBIA

Certificates, **12:11**
Compensation, **9:2, 12:5**
Conciliation, **6:11**
Constitutionality, **12:11**
Court proceedings, **12:5**
Disclosures, **9:2**
Evidence, **9:2, 12:5, 12:6**
Fringe benefits, **9:2, 12:11**
Health, **9:2, 12:11**
Health insurance, **9:2, 12:11**
Life insurance, **12:5, 12:6, 12:8, 12:11**
Marital status, **12:5, 12:11**
Notice, **9:2**
Permits, **12:11**
Remedies, **12:8**
Terms, **12:5, 12:8, 12:11**

DIVIDENDS

Stock options, **12:46**

DIVORCE

Individual retirement accounts, **1:17, 5:12, 6:5, 11:6, 12:3, 12:14, 12:19, 12:23, 12:37, 12:41**

DRUGS

Testing, **1:13, 10:10**

DURESS

Retirement plans, **12:72**

INDEX

EARLY RETIREMENT

Benefits, 1:12, 2:13, 3:4, 5:5, 6:3, 6:6, 6:7, 7:3, 7:8, 8:3, 8:6, 12:2, 12:6, 12:7, 12:12, 12:17, 12:21, 12:23, 12:26, 12:35, 12:41, 12:46, 12:49, 12:51, 12:56, 12:57, 12:62, 12:71, 12:73
Caselaw, 12:46
Employee Retirement Income Security Act, 2:13, 3:4, 6:3, 6:6 to 8:6, 12:2, 12:6, 12:7, 12:17, 12:21, 12:23, 12:26, 12:35, 12:46, 12:51, 12:57, 12:62, 12:71, 12:73
Equitable estoppel, 12:35, 12:73
ERISA, 2:13, 3:4, 5:5, 6:3, 6:6, 6:7, 7:3, 8:6, 12:2, 12:6, 12:7, 12:17, 12:21, 12:23, 12:26, 12:35, 12:46, 12:51, 12:57, 12:62, 12:71, 12:73
Incentives, 6:6
Internal Revenue Code, 1:12, 2:13, 3:4, 5:5, 6:3, 6:6, 8:3, 8:6, 12:2, 12:7, 12:17, 12:21, 12:26, 12:41, 12:57, 12:71
Modifications, 12:2, 12:46, 12:56, 12:71
Policies, 3:4, 12:7, 12:17
Preemption, 12:2, 12:6, 12:17, 12:21, 12:23, 12:35, 12:46
Release, 12:6, 12:7, 12:21, 12:26, 12:35, 12:51, 12:56
Requirements, 3:4, 5:5, 6:3, 6:6, 6:7, 7:3, 8:3, 8:6, 12:2, 12:6, 12:17, 12:26, 12:35, 12:41, 12:57, 12:62, 12:71, 12:73
Separation, 2:13, 3:4, 6:3, 6:6, 12:7, 12:21, 12:23, 12:26, 12:35, 12:41, 12:49, 12:51, 12:56, 12:57, 12:71, 12:73
Waiver, 5:5, 12:2, 12:6, 12:7, 12:12, 12:17, 12:21, 12:23, 12:26, 12:49, 12:51, 12:57

EARNINGS

Labor Management Relations Act, 10:10

ELECTIONS

Complaint, 12:29, 12:35
Eligibility, 2:14, 9:4, 12:29
Funds, 2:14, 6:4, 9:4, 12:29, 12:35
Good standing, 2:21
Interference, 12:69
Life insurance, 5:5
Litigation, 12:35
Nonqualified deferred compensation, 2:14

ELECTIONS—Cont'd

Notice, 2:14, 5:5, 7:2, 9:4, 12:29, 12:35
Officers, 2:14
Parties, 6:6, 7:2, 12:29, 12:35, 12:69
Relief, 9:4, 12:29, 12:35
Remedies, 12:29, 12:35
Settlement, 12:29, 12:35, 12:69
Violations, 2:14

EMBEZZLEMENT

Retirement plans, 12:39

EMPLOYEE BENEFITS

Actuarial assumptions, 10:10
Deferral, 1:4, 2:2, 2:13, 2:14, 12:32
Elections, 2:14, 9:4, 12:29
Exclusions, 9:3, 10:10
Income, 1:3 to 1:5, 1:11, 1:16, 1:17, 2:2, 2:13, 2:14, 3:1, 3:4, 4:2, 6:9, 9:2 to 9:5, 10:10, 12:6, 12:8, 12:9, 12:11, 12:14, 12:17, 12:26, 12:29, 12:32, 12:38
Limitations, 1:5, 2:13, 9:2, 9:3, 10:10, 12:11, 12:14, 12:29
Nondiscrimination, 1:5, 10:10
Nonresident alien, 10:10
Social security, 1:5, 2:2, 9:2, 9:3, 10:10, 12:6, 12:9, 12:38
Spouses, 1:5, 1:15, 1:17, 2:1 to 3:1, 4:2, 9:3 to 9:5, 10:10, 12:6, 12:8, 12:11, 12:17, 12:26, 12:29, 12:32, 12:38
Tax, 1:3 to 1:5, 1:17, 2:1, 2:2, 2:13, 2:14, 3:1, 9:2 to 9:4, 10:10, 12:11, 12:17, 12:32, 12:38
Withholding, 2:2, 2:13, 12:32, 12:38

EMPLOYEE RETIREMENT INCOME SECURITY ACT

Amendment, 1:3, 3:4, 3:5, 6:3, 12:2, 12:7, 12:11, 12:26, 12:32, 12:35, 12:43, 12:44, 12:46, 12:51, 12:57, 12:69, 12:71, 12:73
Banking, 1:17
Beneficiaries, 1:4, 1:6, 1:16, 1:17, 2:2, 2:14, 2:21, 2:22, 2:29, 2:30, 3:4 to 3:6, 3:8, 4:4, 5:6, 5:12, 6:3, 6:10, 8:6, 9:1, 9:4, 9:9, 9:14, 9:16, 10:8 to 10:10, 11:5, 12:2 to 12:7, 12:10, 12:11, 12:14 to 12:18, 12:23, 12:24, 12:26, 12:27, 12:31 to 12:33, 12:36, 12:39, 12:40, 12:43, 12:55, 12:57, 12:62, 12:66, 12:72, 12:74

**EMPLOYEE RETIREMENT INCOME
SECURITY ACT—Cont'd**

Church, 1:5, 2:29, 5:12, 9:4, 11:1, 11:2,
11:4, 11:5
Claims procedure, 1:16, 10:10, 12:38
Class actions, 12:14
Covered plans, 3:4, 12:14, 12:16
Damages under, 12:3, 12:17
De novo standard of review, 12:16, 12:69
Defined benefit plans, 1:3, 1:5, 1:14,
1:17, 2:13, 2:21, 3:4, 3:5, 5:3, 6:3,
6:6, 12:10, 12:14, 12:17, 12:22,
12:60, 12:66, 12:71
Disability insurance laws, 10:10
Discrimination, 1:5, 5:6, 9:2, 12:11
Distribution of assets, 12:17
Employee benefit plan, 1:3, 1:6, 2:2,
2:14, 2:29, 3:4 to 3:6, 6:10, 10:10,
11:4, 12:8, 12:14, 12:17, 12:18,
12:66, 12:73
Employee pension benefit plans, 3:5, 6:5,
6:10, 10:10
Employee welfare benefit plans, 3:5,
6:10, 10:10
Employees, 1:2 to 1:6, 1:8, 1:14, 1:17,
2:2, 2:13, 2:14, 2:18, 2:22, 2:24,
2:25, 2:29, 3:4 to 3:6, 3:9, 4:2, 5:6,
5:12, 6:5, 8:6, 9:2, 9:4, 9:5, 9:12,
9:14, 10:10, 11:1, 11:2, 11:5, 12:3,
12:6, 12:7, 12:9, 12:11, 12:21,
12:23, 12:24, 12:32, 12:39, 12:40,
12:51, 12:55, 12:57, 12:71, 12:73,
12:74
Exceptions, 1:5, 1:8, 1:16, 2:2, 2:29, 3:3,
5:3, 10:10, 12:16, 12:21, 12:23,
12:28, 12:31, 12:39, 12:57, 12:60
Excess benefit plans, 2:14
Federal employment, 2:2
Federal preemption, 1:1, 12:46
Fiduciary, 1:3, 1:4, 1:6, 1:16, 1:17, 2:14,
2:24, 2:29, 3:1, 3:3, 3:4, 3:6, 3:8,
3:9, 4:3, 4:4, 5:12, 6:6, 6:10, 8:6,
9:14, 9:16, 10:9, 10:10, 12:2 to
12:5, 12:7 to 12:10, 12:14, 12:17,
12:21, 12:23 to 12:26, 12:32 to
12:36, 12:39, 12:43, 12:46, 12:51,
12:55, 12:64, 12:66, 12:73
Foreign plans, 11:4
Governmental plans, 5:3, 5:12, 11:2,
12:57
Highly compensated employees, 1:3,
2:14, 2:18, 2:24, 5:6, 10:10

**EMPLOYEE RETIREMENT INCOME
SECURITY ACT—Cont'd**

Independent contractors, 2:2
Individual retirement accounts, 1:3, 1:5,
1:17, 3:3, 3:4, 5:12, 6:5, 12:3,
12:14, 12:23, 12:37
Insurance laws, 10:10
Interference, 10:9, 12:5, 12:11, 12:24,
12:69
Interference with, 12:5, 12:11, 12:69
International organizations, 5:12, 11:2
Jury trial, 12:17, 12:73
Labor Management Relations Act, 10:10
Layoffs, 3:4, 12:31
Limitation, 2:29, 2:30, 3:4, 5:6, 10:10,
12:2, 12:3, 12:17, 12:28, 12:32,
12:35, 12:57, 12:73
Management, 1:17, 2:14, 2:18, 2:25, 3:4,
3:6, 3:8, 8:6, 10:10, 11:2, 12:2,
12:6, 12:11, 12:14, 12:16, 12:22,
12:23, 12:26, 12:32, 12:35, 12:40,
12:48, 12:57, 12:69
Medical benefits, 9:4, 9:14, 10:10, 12:57
Nonqualified deferred compensation,
2:13, 2:14, 2:17, 2:18, 12:5, 12:38
Nonresident aliens, 11:4
Owners, 1:5, 2:14, 9:2, 12:50
Partners, 2:2, 12:11, 12:74
Pension plans, 1:4, 1:5, 1:14, 2:14, 2:21,
2:22, 3:4 to 3:6, 6:5, 6:10, 8:2, 9:4,
10:10, 11:2, 12:2, 12:3, 12:5, 12:8,
12:11, 12:14, 12:16 to 12:18, 12:23,
12:24, 12:27, 12:32, 12:35, 12:36,
12:38, 12:39, 12:55, 12:57, 12:62,
12:66, 12:72, 12:73
Plan, 1:1 to 1:9, 1:14, 1:16, 1:17, 2:2,
2:13, 2:14, 2:17, 2:18, 2:21, 2:22,
2:24, 2:25, 2:29, 2:30, 3:1, 3:3 to
3:6, 3:8, 3:9, 4:2 to 4:4, 5:3, 5:6,
5:7, 5:12, 6:1, 6:3, 6:5 to 6:7, 6:9,
6:10, 7:7, 8:2, 8:5, 8:6, 9:1, 9:2, 9:4,
9:5, 9:9, 9:10, 9:12, 9:14, 9:16,
10:1, 10:8 to 10:10, 11:1, 11:2, 11:4,
11:5, 12:1 to 12:11, 12:13 to 12:18,
12:21 to 12:28, 12:31 to 12:40,
12:42, 12:43, 12:45 to 12:48, 12:50,
12:51, 12:55, 12:57, 12:60, 12:62,
12:64, 12:66, 12:69, 12:71 to 12:74
Preemption, 1:1, 1:2, 1:6 to 1:8, 5:12,
6:10, 8:2, 9:1, 9:9, 9:14, 9:16, 10:8,
10:9, 12:2, 12:5, 12:6, 12:8, 12:15
to 12:17, 12:21, 12:23, 12:24, 12:28,
12:35, 12:36, 12:40, 12:46, 12:47,

INDEX

EMPLOYEE RETIREMENT INCOME SECURITY ACT—Cont'd

12:55, 12:66, 12:72, 12:74
Preemption of state law, 1:1, 1:6, 1:7,
12:5, 12:23
Remedies, 1:6, 3:5, 6:10, 12:2 to 12:4,
12:7, 12:8, 12:17, 12:23, 12:25,
12:26, 12:28, 12:33, 12:35, 12:38,
12:40, 12:43, 12:45, 12:72
Removal, 1:6, 12:17, 12:55, 12:74
Reporting requirements, 2:30, 9:4
Requirements, 1:2 to 1:6, 1:8, 1:9, 1:14,
1:16, 1:17, 2:2, 2:14, 2:17, 2:21,
2:29, 2:30, 3:1, 3:3 to 3:6, 3:8, 3:9,
4:3, 5:3, 5:6, 6:3, 6:5 to 6:7, 6:9,
6:10, 7:7, 8:2, 8:5, 8:6, 9:2, 9:4, 9:5,
9:10, 9:12, 9:14, 10:8 to 10:10,
11:2, 12:1 to 12:6, 12:9, 12:10,
12:13 to 12:17, 12:22, 12:24 to
12:27, 12:31 to 12:36, 12:38, 12:40,
12:43, 12:48, 12:55, 12:57, 12:62,
12:66, 12:71 to 12:73
Securities laws, 12:64
Service providers, 3:4, 6:9, 12:14, 12:73
Severance pay, 2:13, 12:51
Spouses of employees, 12:11
State agencies, 10:10
State law claims, 1:6, 12:17, 12:42,
12:46, 12:66, 12:74
Termination, 1:3, 1:4, 1:16, 2:2, 2:13,
2:14, 2:21, 2:30, 3:4 to 4:4, 7:7, 9:4,
10:10, 12:3, 12:7, 12:9, 12:14, 12:22
to 12:24, 12:32, 12:38, 12:43, 12:51,
12:55, 12:57, 12:66, 12:71
Top-hat plans, 2:14
Unemployment compensation laws, 10:10
Welfare benefit, 2:2, 3:5, 4:2, 6:10, 9:1,
9:4, 9:9, 10:8 to 10:10, 12:3, 12:5,
12:14, 12:17, 12:23, 12:55, 12:60
Welfare benefit plans, 3:5, 4:2, 6:10, 9:1,
10:10, 12:3, 12:14, 12:17

EMPLOYEE STOCK OWNERSHIP PLANS

Adequate consideration, 3:9
Defined, 1:14, 3:9, 12:14
ERISA, 1:14, 3:9, 12:14
Fiduciary duties, 3:9
Loans, 3:9
Prohibited transaction rules, 12:14
Tax, 1:14

EMPLOYMENT AGENCIES

Employer, 2:2

ENFORCEMENT

Access to information, 3:6
Arbitration, 12:32
Attorney-client privilege, 12:74
Cause of action, 1:6, 12:17, 12:27, 12:35,
12:40, 12:73
Civil suits, 12:7
Criminal penalties, 9:14
De novo review, 12:27, 12:40
Equitable estoppel, 12:29, 12:33, 12:35,
12:73
ERISA, 1:1, 1:3, 1:4, 1:6, 1:8, 1:16, 2:18,
2:30, 3:6, 4:3, 8:9, 9:5, 9:9, 9:14,
12:1, 12:2, 12:7, 12:11, 12:17,
12:23, 12:26 to 12:29, 12:31 to
12:33, 12:35, 12:39, 12:40, 12:42,
12:57, 12:60, 12:64, 12:71 to 12:74
Exhaustion of administrative remedies,
12:2, 12:33
Fiduciary, 1:3, 1:4, 1:6, 1:16, 3:6, 4:3,
8:9, 9:14, 12:2, 12:7, 12:17, 12:23,
12:26, 12:32, 12:33, 12:35, 12:39,
12:64, 12:68, 12:73
Injunction, 12:11, 12:17, 12:23, 12:29,
12:32, 12:33, 12:42, 12:59
Internal Revenue Service, 1:1, 1:3, 1:4,
1:16, 2:18, 2:30, 12:11, 12:23,
12:31, 12:41, 12:57, 12:71
Maryland, 12:7, 12:11, 12:23, 12:26,
12:27, 12:29 to 12:31, 12:40, 12:57,
12:59, 12:72
Pension Benefit Guaranty Corporation,
1:4
Preemption by, 1:6, 12:17
Settlement, 1:6, 2:18, 4:3, 12:7, 12:17,
12:23, 12:26 to 12:33, 12:35, 12:40,
12:41, 12:49, 12:57, 12:59, 12:60,
12:71, 12:73, 12:74
Standard of review, 12:2, 12:57, 12:71
Statute of limitations, 3:6, 12:2, 12:7,
12:11, 12:27, 12:29, 12:35, 12:40,
12:71, 12:73
Venue, 1:8, 12:35, 12:40, 12:59

ENROLLMENT

Health insurance plans, 9:3

EQUITABLE ESTOPPEL

Retirement plans, 12:29, 12:35, 12:73

EQUITABLE RELIEF

Preemption, 12:2, 12:23, 12:46, 12:66
Retirement plans, 12:2, 12:3, 12:46,
12:66, 12:71

ERISA

Church plans, 1:5, 5:12, 9:4, 11:1, 11:5
Employee Stock Ownership Plans, 1:14,
3:9, 12:14
Enforcement, 1:1, 1:3, 1:4, 1:6, 1:8, 1:16,
2:18, 2:30, 3:6, 4:3, 8:9, 9:5, 9:9,
9:14, 12:1, 12:2, 12:7, 12:11, 12:17,
12:23, 12:26 to 12:29, 12:31 to
12:33, 12:35, 12:39, 12:40, 12:42,
12:57, 12:60, 12:64, 12:71 to 12:74
Fiduciary responsibility, 1:4, 2:14, 3:6,
6:10, 8:6, 10:10, 12:2, 12:73
Governmental plans, 5:3, 5:12, 11:2,
12:57
HIPAA, 1:5, 1:17
Mergers and acquisitions, 2:14

EVIDENCE

Affidavits, 12:15, 12:37, 12:55
Burden of establishing, 12:26
Burden of Proof, 2:2, 12:23, 12:24,
12:31, 12:32, 12:40, 12:51, 12:57,
12:59
Compromise, 10:10, 12:31, 12:40
Damages, 10:10, 12:2, 12:5, 12:7, 12:17,
12:23, 12:24, 12:29, 12:32, 12:40,
12:50, 12:55, 12:73
Defenses, 10:10, 12:24, 12:29, 12:32,
12:40
Discovery, 6:7, 12:23, 12:28, 12:32,
12:71, 12:73
Education, 9:2, 10:10, 12:32
Employee Retirement Income Security
Act, 1:16, 2:2, 2:18, 6:3, 6:7, 6:10,
9:2, 9:4, 9:9, 10:10, 12:2, 12:4 to
12:7, 12:10, 12:15, 12:17, 12:21 to
12:24, 12:26 to 12:28, 12:31, 12:32,
12:35, 12:37, 12:39, 12:40, 12:42,
12:43, 12:50, 12:51, 12:55, 12:57,
12:60, 12:66, 12:69, 12:71 to 12:73
Employment history, 12:60
Expert testimony, 12:7, 12:73
Findings of fact, 12:4, 12:23, 12:29,
12:32, 12:57, 12:66, 12:71, 12:73
Group insurance, 9:2, 10:10, 12:55
Judicial notice, 12:17
Legitimate, 12:10, 12:23, 12:32

EVIDENCE—Cont'd

Objections, 12:7, 12:23, 12:28, 12:29,
12:32, 12:35, 12:37, 12:40, 12:57,
12:59, 12:66
Plaintiff, 9:4, 12:2, 12:4, 12:5, 12:7,
12:10, 12:17, 12:21, 12:23, 12:24,
12:26, 12:31, 12:32, 12:35, 12:37,
12:39, 12:40, 12:43, 12:55, 12:57,
12:60, 12:66, 12:71, 12:73
Privileges, 12:2
Sanctions, 12:17, 12:29, 12:31, 12:37,
12:40, 12:71 to 12:73
State law, 6:3, 6:10, 9:9, 12:2, 12:5, 12:7,
12:10, 12:17, 12:21, 12:23, 12:24,
12:27 to 12:29, 12:32, 12:35, 12:39,
12:40, 12:42, 12:43, 12:49 to 12:51,
12:55, 12:57, 12:60, 12:66 to 12:68,
12:71 to 12:73
Summary judgment, 2:2, 6:10, 8:9, 12:2,
12:4, 12:5, 12:7, 12:10, 12:17,
12:23, 12:24, 12:26, 12:27, 12:31,
12:32, 12:35, 12:40, 12:43, 12:49,
12:51, 12:55, 12:57, 12:66, 12:73
Weight, 2:18, 12:6, 12:17, 12:21, 12:23,
12:52, 12:57
Witnesses, 12:10, 12:72
Work history, 12:57

EXAMINATION

Labor Management Relations Act, 10:10

EXCESS BENEFIT PLANS

Employee Retirement Income Security
Act, 2:14

EXCLUSIVITY

Unions, 10:10

EXPERT

Costs, 2:14, 4:4, 10:10, 12:7, 12:23,
12:31, 12:32, 12:55, 12:57, 12:59,
12:73
Discovery, 12:23, 12:32, 12:73
Selection, 10:10, 12:23
Witness, 4:4, 12:22, 12:23, 12:31, 12:32,
12:55 to 12:57, 12:73

EXTENT

Federal employment, 2:2
Labor Management Relations Act, 10:10
Unions, 1:13, 10:10

FACTORS

Labor Management Relations Act, 10:10

INDEX

FAMILY AND MEDICAL LEAVE ACT

- Adoption, **1:17**
- Benefits, **1:17, 12:11**
- Compensation, **1:17**
- Coverage, **1:17, 12:11**
- Department of Labor, **1:17, 12:11**
- Disability, **1:17**
- Discrimination, **12:11**
- Duration, **1:17**
- Employees, **1:17, 12:11**
- Employers, **1:17, 12:11**
- Enactment, **12:11**
- Enforcement, **12:11**
- Family member, **12:11**
- Federal government, **1:17, 12:11**
- Group health plan, **1:17**
- Health benefits, **1:17, 12:11**
- Litigation, **12:11**
- Notice, **1:17**
- Notices, **1:17**
- Paid leave, **1:17**
- Purpose, **1:17, 12:11**
- Regulations, **1:17**
- Requirements, **1:17**
- Same-sex marriages, **12:11**
- Serious health condition, **12:11**
- Sick leave, **1:17**
- Statute of limitations, **12:11**

FAMILY LAW

- Preemption, **1:2, 12:2, 12:5, 12:15, 12:17, 12:23, 12:24, 12:35, 12:40**

FEDERAL EMPLOYMENT

- Agencies, **2:2**
- Compliance, **2:2**
- Decisions, **2:2**
- Employee Retirement Income Security Act, **2:2**
- Evidence, **2:2**
- Exceptions, **2:2**
- Parties, **2:2**
- Proof, **2:2**
- Record, **2:2**
- Regulations, **2:2**
- Rules, **2:2**
- Service, **2:2**
- Violations, **2:2**

FEDERAL QUESTION

- Jurisdiction, **12:2, 12:4**

FEDERAL STATUTES

- Due process, **12:11, 12:17**
- Equal protection, **12:11**
- Family and Medical Leave Act, **12:11**
- Parties, **12:6, 12:17, 12:27, 12:65**
- Remedies, **12:17**

FINAL DECISION

- Labor Management Relations Act, **10:10**

FLORIDA

- Assignments, **10:9, 12:3, 12:15, 12:40**
- Compensation, **10:9, 12:3, 12:5, 12:23**
- Court proceedings, **12:5**
- Evidence, **8:9, 12:5, 12:15, 12:23, 12:31, 12:40, 12:55, 12:59, 12:71**
- Garnishment, **8:9, 12:40, 12:71**
- Health, **10:9, 12:23, 12:40, 12:55, 12:71**
- Hearings, **12:23, 12:40**
- Life insurance, **10:9, 12:3, 12:5, 12:23, 12:40, 12:41, 12:55**
- Mandatory retirement, **12:41**
- Marital status, **10:9, 12:5**
- Medical benefits, **8:9, 12:41**
- Notice, **8:9, 12:3, 12:23, 12:40, 12:41, 12:55, 12:71**
- Remedies, **12:3, 12:23, 12:40**
- Sanctions, **12:31, 12:40, 12:71**
- Terms, **8:9, 10:9, 12:5, 12:23, 12:31, 12:40, 12:41, 12:55, 12:59, 12:71**

FOREIGN PLANS

- Employee Retirement Income Security Act, **11:4**

FRINGE BENEFITS

- Death benefits, **12:11**
- Dependents, **9:2**
- Spouses, **12:11**

FRONT PAY

- Discipline, **12:73**
- Reinstatement, **12:73**

FULL FAITH AND CREDIT

- Jurisdiction, **12:17, 12:26, 12:32, 12:46, 12:72**

GARNISHMENT

- Defined, **2:13, 8:9, 12:25, 12:28, 12:32, 12:35, 12:40, 12:46, 12:57, 12:71**
- Disposable earnings, **12:39**
- Earnings, **2:13, 12:32, 12:39, 12:40, 12:46, 12:57, 12:71**

GARNISHMENT—Cont'd

State court proceedings, 12:32
Support orders, 12:71, 12:72
Termination of employment, 2:13

GEORGIA

Compensation, 12:2, 12:23, 12:38
Garnishment, 12:40, 12:72
Health, 12:23, 12:40, 12:55, 12:72
Notice, 12:2, 12:23, 12:27, 12:38, 12:40, 12:55, 12:70
Pension benefits, 12:2, 12:23, 12:27, 12:40, 12:55, 12:70
Permits, 12:2, 12:55
Records, 12:40, 12:55
Remedies, 12:2, 12:23, 12:38, 12:40, 12:72
Sanctions, 12:40, 12:72
Terms, 12:2, 12:23, 12:27, 12:38, 12:40, 12:55, 12:70

GOOD FAITH

Labor Management Relations Act, 10:10
Preemption, 12:2, 12:5, 12:6, 12:16, 12:24, 12:40, 12:55, 12:66

GOVERNMENT EMPLOYMENT

Appeals, 12:56
Federal, 12:56
Regulations, 12:56
State, 12:56

GOVERNMENTAL PLANS

Alienation of benefits, 12:57
Annuities, 5:3, 11:2, 12:57
Assignment, 5:12, 12:57
Death benefits, 12:57
Distributions, 5:3, 5:12, 12:57
ERISA, 5:3, 5:12, 11:2, 12:57
Internal Revenue Code, 5:3, 5:12, 11:2, 12:57
Limitations, 5:12
Loans, 12:57
Penalties, 5:3
QDROs, 5:12, 11:2, 12:57
Social security, 11:2, 12:57
Tax, 5:3, 5:12, 12:57
Transfers, 5:3, 12:57
Trusts, 5:12
Vesting, 11:2

GRANDFATHERING

Compensation, 2:14

GROUP INSURANCE

Age, 9:2, 10:9, 10:10, 12:55
Beneficiary, 10:9, 10:10, 12:3, 12:55
Change of beneficiary, 12:55
Coverage, 9:2, 10:9, 10:10, 12:3, 12:55
Dependents, 9:2, 10:9, 10:10, 12:55
Designation of beneficiary, 12:55
Employee Retirement Income Security Act, 9:2, 10:9, 10:10, 12:3, 12:55
Health insurance, 9:2, 10:9, 10:10, 12:55
Life insurance, 10:9, 10:10, 12:3, 12:55
Notice, 9:2, 12:3, 12:55
Preemption, 10:9, 12:55
Premiums, 9:2, 10:9, 10:10, 12:3, 12:55
Summary plan descriptions, 12:3
Termination of coverage, 12:55

HARDSHIPS

Retirement plans, 12:32

HAWAII

Compensation, 10:10
Complaints, 10:10
Disclosure, 10:10
Dispute, 1:6, 10:10
Evidence, 10:10
Health, 1:6, 10:10
Life insurance, 10:10
Medical benefits, 10:10
Remedies, 1:6
Sick leave, 10:10
State statutes, 1:6
Terms, 1:6, 5:13, 10:10
Transfers, 5:13
Unemployment compensation, 10:10

HEALTH CARE

Industry, 1:13, 9:2, 10:10
Unions, 1:13, 9:2, 10:10, 12:11

**HEALTH INSURANCE PORTABILITY
AND ACCOUNTABILITY ACT**

Coverage, 1:5, 1:13, 1:17
Disclosures, 1:17
Discrimination, 1:5
Eligibility, 1:5, 1:17
Health insurance plans, 1:13
Notice, 1:17
Premiums, 1:17

INDEX

HIGHLY COMPENSATED INDIVIDUALS

Employee Retirement Income Security
Act, 10:10

HIRING

Agencies, 2:3
Evidence, 12:73
Insurance, 2:3, 12:73
Reinstatement, 12:73
Standing, 2:3
Testimony, 12:73

HUSBAND AND WIFE

Employee Retirement Income Security
Act, 12:15, 12:33

IDAHO

Assignments, 12:72
Garnishment, 12:72
Health, 12:72

IDENTIFICATION

Collective bargaining agreements, 3:5

ILLINOIS

Administrators, 2:18, 8:9, 12:3, 12:11,
12:14, 12:17, 12:24, 12:26, 12:32,
12:43, 12:49, 12:73
Assignments, 12:3, 12:17, 12:40, 12:72
Certificates, 12:11
Compensation, 2:18, 12:3, 12:14, 12:19,
12:24, 12:32, 12:35, 12:43, 12:49,
12:50, 12:57, 12:60, 12:73
Constitutionality, 12:11
Court proceedings, 12:17, 12:32
Disclosures, 12:14
Exemptions, 12:32, 12:57
Fringe benefits, 12:11
Garnishment, 8:9, 12:32, 12:35, 12:40,
12:57, 12:72
Health, 11:2, 12:11, 12:14, 12:17, 12:24,
12:32, 12:40, 12:49, 12:57, 12:72,
12:74
Hearings, 12:40
Life insurance, 2:18, 11:2, 12:3, 12:4,
12:11, 12:17, 12:26, 12:40, 12:57,
12:60, 12:73, 12:74
Mandatory retirement, 12:49
Marital status, 12:11, 12:43
Mediation, 12:17, 12:74
Medical benefits, 8:9, 12:57

ILLINOIS—Cont'd

Notice, 8:9, 12:3, 12:14, 12:17, 12:26,
12:27, 12:32, 12:35, 12:40, 12:43,
12:57, 12:73, 12:74
Permits, 12:3, 12:4, 12:11, 12:17, 12:32,
12:35, 12:57, 12:73, 12:74
Pleadings, 12:32
Privacy, 12:17
Professionals, 12:73
Remedies, 12:3, 12:4, 12:17, 12:26,
12:35, 12:40, 12:43, 12:72
Reports, 12:24
Sanctions, 12:17, 12:40, 12:72 to 12:74
Savings, 2:18, 8:9, 11:2, 12:3, 12:4,
12:11, 12:14, 12:26, 12:32, 12:35,
12:40, 12:43, 12:56, 12:57, 12:60,
12:72
Settlement, 2:18, 12:3, 12:4, 12:14,
12:17, 12:19, 12:24, 12:26, 12:27,
12:32, 12:35, 12:40, 12:43, 12:49,
12:50, 12:56, 12:57, 12:60, 12:73,
12:74
State statutes, 12:17
Strikes, 12:73
Termination of employment, 12:24
Terms, 2:18, 8:9, 12:11, 12:17, 12:24,
12:26, 12:27, 12:32, 12:35, 12:40,
12:49, 12:56, 12:57, 12:73

INDEPENDENCE

Unions, 10:10

INDEPENDENT CONTRACTORS

Employee Retirement Income Security
Act, 2:2
Retirement plans, 2:7

INDIANA

Annuities, 12:5, 12:23, 12:29, 12:57,
12:60
Assignments, 12:29, 12:40, 12:72
Compensation, 12:2, 12:5, 12:23, 12:24,
12:29, 12:35, 12:49, 12:57, 12:60,
12:73
Court proceedings, 12:5
Disclosures, 12:22
Evidence, 12:2, 12:5, 12:22 to 12:24,
12:29, 12:31, 12:35, 12:40, 12:49,
12:57, 12:59, 12:60, 12:72, 12:73
Exemptions, 12:57
Garnishment, 12:35, 12:40, 12:57, 12:72
Health, 12:23, 12:24, 12:40, 12:49,
12:57, 12:72

INDIANA—Cont'd

Hearings, 12:23, 12:40
 Life insurance, 12:5, 12:23, 12:40, 12:57, 12:60, 12:73
 Mandatory retirement, 12:49
 Medical benefits, 12:57
 Notice, 12:2, 12:22, 12:23, 12:29, 12:35, 12:40, 12:57, 12:73
 Overpayments, 12:29, 12:49
 Permits, 12:2, 12:29, 12:31, 12:35, 12:57, 12:73
 Promotions, 12:29
 Remedies, 12:2, 12:23, 12:29, 12:35, 12:40, 12:72
 Sanctions, 12:29, 12:31, 12:40, 12:72, 12:73
 Severance pay, 12:49
 Strike, 12:59
 Termination of employment, 12:22, 12:24
 Terms, 12:2, 12:5, 12:22 to 12:24, 12:29, 12:31, 12:35, 12:40, 12:49, 12:57, 12:59, 12:62, 12:73

INDIVIDUAL RETIREMENT

ACCOUNTS

Annuity contracts, 3:4, 12:14
 Community property, 5:12, 6:5, 12:19, 12:23
 Compensation, 1:3, 1:17, 3:4, 5:12, 11:6, 12:3, 12:14, 12:19, 12:23, 12:37
 Death, 1:5, 3:4, 5:11, 5:12, 12:3, 12:19, 12:23, 12:41
 Defined, 1:3, 1:5, 1:17, 3:4, 5:11, 6:5, 12:14, 12:19, 12:23, 12:37, 12:41
 Disclosure requirements, 3:4, 12:3, 12:14
 Distributions, 1:5, 1:17, 5:11, 5:12, 6:5, 11:6, 12:3, 12:41
 Divorce, 1:17, 5:12, 6:5, 11:6, 12:3, 12:14, 12:19, 12:23, 12:37, 12:41
 Employee Retirement Income Security Act, 1:3, 1:5, 1:17, 3:3, 3:4, 5:12, 6:5, 12:3, 12:14, 12:23, 12:37
 Income, 1:3, 1:5, 1:17, 3:3, 3:4, 5:11, 5:12, 6:5, 9:8, 11:6, 12:3, 12:14, 12:19, 12:23, 12:37, 12:41
 Individual retirement annuities, 3:4, 12:14
 Marriage, 1:17, 5:12, 6:5, 11:6, 12:19, 12:23, 12:37, 12:41
 Premature distributions, 1:5, 5:11, 5:12, 11:6
 Prohibited transactions, 3:4, 12:14
 Self-employed individuals, 1:5

INDIVIDUAL RETIREMENT

ACCOUNTS—Cont'd

Taxation, 5:12, 12:41

INSPECTOR GENERAL

Department of Labor, 1:4

INSURANCE

Drafter, 2:14, 12:59
 Indemnification, 12:59
 Notice requirements, 9:5, 9:12, 12:3
 Public policy, 10:10, 12:24, 12:32, 12:73
 Reasonable expectations, 3:4
 Unions, 1:13, 9:2, 10:10, 12:11

INTENT

Age Discrimination in Employment Act, 12:63
 Rehabilitation Act, 10:10
 Summary judgment, 6:10, 12:2, 12:5, 12:7, 12:10, 12:16, 12:17, 12:23, 12:24, 12:26, 12:32, 12:40, 12:49, 12:51, 12:55, 12:57, 12:62, 12:66

INTEREST

Preemption, 1:7, 1:8, 5:12, 6:10, 9:1, 10:9, 12:2, 12:5, 12:8, 12:15 to 12:17, 12:21, 12:23, 12:24, 12:28, 12:35, 12:36, 12:40, 12:46, 12:55, 12:66, 12:72, 12:74

INTERNATIONAL ORGANIZATIONS

Employee Retirement Income Security Act, 5:12, 11:2

INTERVENTION

Retirement plans, 12:25, 12:49

IOWA

Assignments, 10:9, 12:29, 12:66
 Compensation, 10:9, 12:21, 12:25, 12:29, 12:37, 12:43, 12:66
 Disclosures, 12:22
 Dispute, 10:9, 12:1, 12:29, 12:43, 12:66
 Evidence, 12:21, 12:22, 12:29, 12:37, 12:43, 12:59, 12:66
 Garnishment, 12:25, 12:46
 Health, 10:9, 12:21, 12:37
 Hearings, 12:46
 Life insurance, 10:9, 12:66
 Mediation, 12:22, 12:37, 12:59, 12:66
 Notice, 12:22, 12:29, 12:43, 12:46, 12:66
 Permits, 12:1, 12:25, 12:29
 Promotions, 12:21, 12:29

INDEX

IOWA—Cont'd

Remedies, 12:25, 12:29, 12:43
Sanctions, 12:29, 12:37, 12:46
Termination of employment, 12:22
Terms, 10:9, 12:21, 12:22, 12:25, 12:29,
12:37, 12:46, 12:59, 12:66

JURISDICTION

Arbitration, 12:32
Collateral estoppel, 12:8, 12:17, 12:20,
12:23, 12:24
Complaints, 10:10
Due process, 5:12, 8:9, 12:11, 12:17,
12:23, 12:26, 12:35, 12:40, 12:72
Federal question, 12:2, 12:4
Full faith and credit, 12:17, 12:26, 12:32,
12:46, 12:72
Investigation, 1:4, 3:9, 12:5, 12:24,
12:33, 12:34, 12:39, 12:55, 12:66,
12:73
Removal to federal court, 1:6, 12:17
Res judicata, 2:18, 12:8, 12:20, 12:23 to
12:26, 12:29, 12:32, 12:42, 12:46,
12:56, 12:59, 12:73
Settlements, 10:10, 12:5, 12:24, 12:27,
12:32, 12:40, 12:55, 12:73
State court proceedings, 12:5, 12:17,
12:32
Subject matter jurisdiction, 12:2, 12:4,
12:5, 12:15, 12:17, 12:23, 12:24,
12:29, 12:32, 12:35, 12:36, 12:71,
12:74

KANSAS

Compensation, 12:29, 12:32, 12:35,
12:37, 12:73
Court proceedings, 12:32
Dispute, 12:29, 12:35, 12:73
Evidence, 12:29, 12:32, 12:35, 12:37,
12:73
Exemptions, 12:32
Garnishment, 12:32, 12:35
Health, 12:32, 12:37
Illness, 12:73
Life insurance, 12:73
Notice, 12:29, 12:32, 12:35, 12:73
Permits, 12:29, 12:32, 12:35, 12:73
Remedies, 12:29, 12:35
Sanctions, 12:29, 12:37, 12:73
Terms, 12:29, 12:32, 12:35, 12:37, 12:64,
12:73
Theft, 12:73

KENTUCKY

Appeals, 12:5, 12:25, 12:29, 12:30,
12:35, 12:44, 12:57, 12:59, 12:60,
12:65, 12:71, 12:73, 12:74
Certificates, 12:11
Compensation, 12:5, 12:25, 12:29, 12:30,
12:35, 12:57, 12:60, 12:73
Constitutionality, 12:11
Court proceedings, 12:5
Credits, 12:57, 12:71
Evidence, 12:5, 12:29, 12:35, 12:57,
12:59, 12:60, 12:71, 12:73
Exemptions, 12:57
Garnishment, 12:25, 12:35, 12:57, 12:71
Health, 12:11, 12:57, 12:71, 12:74
Life insurance, 12:5, 12:11, 12:57, 12:60,
12:73, 12:74
Medical benefits, 12:57
Notice, 12:29, 12:35, 12:57, 12:71,
12:73, 12:74
Permits, 12:11, 12:25, 12:29, 12:35,
12:57, 12:71, 12:73, 12:74
Promotions, 12:29
Records, 12:59, 12:74
Remedies, 12:25, 12:29, 12:35
Sanctions, 12:29, 12:71, 12:73, 12:74
Terms, 12:5, 12:11, 12:25, 12:29, 12:30,
12:35, 12:57, 12:59, 12:71, 12:73

KEOGH PLANS

Employee, 3:4, 12:14
Types of plans, 3:4, 12:14

KEY EMPLOYEES

Retirement plans, 1:5, 2:14, 12:52

LABOR MANAGEMENT RELATIONS ACT

Agents, 10:10
Amount, 10:10
Authority, 10:10
Awards, 10:10
Benefit fund, 10:10
Benefits, 10:10
Boards, 10:10
Business, 10:10
Cause, 10:10
Change, 10:10
Claims, 10:10
Collective bargaining, 10:10
Compensatory damages, 10:10
Complaints, 10:10

LABOR MANAGEMENT RELATIONS

ACT—Cont'd

Complete, **10:10**
 Conditions, **10:10**
 Conflicts, **10:10**
 Coverage, **10:10**
 Damages, **10:10**
 Date, **10:10**
 Decisions, **10:10**
 Defamation, **10:10**
 Defenses, **10:10**
 Determinations, **10:10**
 Drugs, **10:10**
 Duties, **10:10**
 Employee Retirement Income Security Act, **10:10**
 Employers, **10:10**
 Evidence, **10:10**
 Exclusions, **10:10**
 Exhaustion, **10:10**
 Expenses, **10:10**
 Factors, **10:10**
 Facts, **10:10**
 Individuals, **10:10**
 Jurisdiction, **10:10**
 Liability, **10:10**
 Limitations, **10:10**
 Loss, **10:10**
 Members, **10:10**
 Money, **10:10**
 Nature, **10:10**
 Negligence, **10:10**
 Parties, **10:10**
 Policy, **10:10**
 Proceedings, **10:10**
 Prohibition, **10:10**
 Public policy, **10:10**
 Punitive damages, **10:10**
 Purpose, **10:10**
 Refusal, **10:10**
 Regulation, **10:10**
 Relief, **10:10**
 Representation, **10:10**
 Resolution, **10:10**
 Restrictions, **10:10**
 Review, **10:10**
 Rights, **10:10**
 Role, **10:10**
 Safety, **10:10**
 Service, **10:10**

LABOR MANAGEMENT RELATIONS

ACT—Cont'd

Settlement, **10:10**
 Standards, **10:10**
 State courts, **10:10**
 State laws, **10:10**
 Statement, **10:10**
 Sufficiency, **10:10**
 Types, **10:10**
 Unions, **10:10**
 Value, **10:10**

LABOR RELATIONS

Contracts, **10:10**
 Coverage, **10:10**

LACHES

Defined, **12:29, 12:31, 12:32, 12:35, 12:40, 12:46, 12:48, 12:49**

LEADERS

Unions, **10:10**

LIABILITY INSURANCE

Retirement plans, **12:73**

LIFE EXPECTANCY

Retirement plans, **1:12, 5:3, 5:4, 12:71**

LIFE INSURANCE

Annuities, **5:5, 5:9, 5:14, 10:10, 11:2, 12:5, 12:8, 12:11, 12:23, 12:57, 12:60**
 Beneficiaries, **2:1, 2:2, 4:4, 6:10, 10:2, 10:3, 10:6, 10:8 to 10:10, 12:3 to 12:7, 12:11, 12:16 to 12:18, 12:23, 12:26, 12:40, 12:55, 12:57, 12:66, 12:74**
 Community property, **1:8, 5:9, 6:10, 10:9, 12:7, 12:16, 12:17, 12:23, 12:60**
 Disabled employees, **10:10**
 Employee Retirement Income Security Act, **1:8, 2:2, 2:18, 4:4, 6:10, 10:1, 10:8 to 10:10, 11:2, 12:3 to 12:9, 12:11, 12:16 to 12:18, 12:23, 12:26, 12:40, 12:55, 12:57, 12:60, 12:66, 12:73, 12:74**
 Fringe benefits, **12:11**
 Group of employees, **10:7, 10:10**
 Interest, **1:8, 1:12, 2:18, 6:10, 10:3, 10:5, 10:7, 10:9, 10:10, 12:3 to 12:5, 12:7 to 12:9, 12:11, 12:16 to 12:18, 12:23, 12:26, 12:40, 12:41, 12:55, 12:57, 12:60, 12:66, 12:73, 12:74**

INDEX

LIFE INSURANCE—Cont'd

Nondiscrimination rules, 10:10
Payments, 1:8, 2:18, 5:5, 5:9, 5:14, 10:3,
10:5, 10:7, 10:9, 10:10, 11:2, 12:3,
12:5 to 12:8, 12:16, 12:17, 12:23,
12:26, 12:40, 12:41, 12:55, 12:57,
12:60, 12:66, 12:73, 12:74
Post-retirement benefits, 12:57
Premiums, 1:8, 5:14, 10:3, 10:4, 10:6,
10:7, 10:9, 10:10, 12:3, 12:23,
12:26, 12:55, 12:60, 12:66, 12:74
Retirement plans, 1:8, 1:12, 11:2, 12:3,
12:5, 12:6, 12:11, 12:16, 12:57,
12:66, 12:73
Taxation, 2:1, 2:2, 4:4, 10:10, 11:2, 12:41
Term life insurance, 1:12, 10:4, 10:5,
10:7, 10:9, 12:17, 12:26, 12:55
Universal life insurance, 10:7

LIMITATIONS OR RESTRICTIONS

Employee Retirement Income Security
Act, 2:13

LITIGATION

Accountant, 4:2, 12:57, 12:59
Architect, 10:10
Discovery, 4:2, 12:23, 12:28, 12:32,
12:71, 12:73, 12:74
Limitations period, 3:6, 12:11, 12:35,
12:46, 12:71, 12:73
Physician, 10:10
Plaintiff, 3:6, 3:9, 5:12, 12:2, 12:3, 12:5,
12:8, 12:10, 12:11, 12:14, 12:16,
12:23, 12:31 to 12:33, 12:35 to
12:38, 12:40, 12:43, 12:46, 12:55,
12:57, 12:60, 12:66, 12:70, 12:71,
12:73, 12:74
Pleadings, 3:9, 12:10, 12:23, 12:25,
12:32, 12:46, 12:55, 12:66, 12:71
Remedies, 12:2, 12:3, 12:8, 12:23, 12:25,
12:28, 12:33, 12:35, 12:38, 12:40,
12:43
Settlements, 10:10, 12:5, 12:27, 12:32,
12:40, 12:55, 12:73
Strategy, 4:2, 10:10, 12:5, 12:32, 12:49,
12:57
Supervisor, 12:14
Trial, 2:18, 4:4, 10:10, 12:1 to 12:3, 12:5,
12:10, 12:16, 12:23, 12:25, 12:27,
12:28, 12:31 to 12:35, 12:37, 12:38,
12:40, 12:43, 12:44, 12:46, 12:49,
12:50, 12:54, 12:55, 12:57 to 12:60,
12:66, 12:70, 12:71, 12:73, 12:74

LOANS

Annuities, 1:5, 1:17, 2:29, 5:9, 12:57
Church plans, 1:5
Distributions, 1:5, 1:8, 1:17, 2:19, 2:29,
2:30, 5:1, 5:6, 5:9, 12:31, 12:41,
12:57
Employee Stock Ownership Plans, 3:9
Governmental plans, 12:57
Retirement plans, 1:5, 1:8, 3:9, 12:31,
12:57

LOUISIANA

Compensation, 12:7, 12:73
Contempt, 12:17, 12:46, 12:72, 12:73
Court proceedings, 12:17
Evidence, 8:9, 12:7, 12:17, 12:72, 12:73
Fines, 8:9
Form of payment, 12:7
Garnishment, 8:9, 12:46, 12:72
Health, 12:7, 12:17, 12:34, 12:72
Hearings, 12:46
Invasion of privacy, 12:17
Life insurance, 12:7, 12:17, 12:73
Medical benefits, 8:9
Notice, 8:9, 12:7, 12:17, 12:34, 12:46,
12:48, 12:73
Permits, 12:7, 12:17, 12:73
Privacy, 12:17
Remedies, 12:7, 12:17, 12:72
Retirement benefits, 8:9, 12:7, 12:17,
12:48, 12:72, 12:73
Sanctions, 12:17, 12:46, 12:72, 12:73
State statutes, 12:17
Survivor benefits, 12:46, 12:73
Terms, 8:9, 12:7, 12:17, 12:46, 12:48,
12:73
Transfers, 12:46, 12:72

MAINE

Collective bargaining, 12:57
Compensation, 12:57
Credits, 12:57
Evidence, 12:57
Exemptions, 12:57
Garnishment, 12:57
Health, 12:57
Medical benefits, 12:57
Notice, 12:57
Permits, 12:57
Terms, 12:57

MALPRACTICE

Preemption, 12:5, 12:17, 12:35, 12:36, 12:66

MANAGERS

Compensation, 3:6, 12:2

MANDATORY RETIREMENT

Cause, 12:49
Early retirement, 12:41, 12:49

MARYLAND

Assignments, 12:3, 12:29, 12:40, 12:72
Certificates, 12:11
Compensation, 12:3, 12:7, 12:23, 12:29, 12:30, 12:37, 12:57
Credits, 12:40, 12:57
Death payments, 12:23
Evidence, 12:7, 12:23, 12:26, 12:27, 12:29, 12:31, 12:37, 12:40, 12:55 to 12:57, 12:59, 12:72
Exemptions, 12:57
Form of payment, 12:7
Fringe benefits, 12:11
Garnishment, 12:40, 12:57, 12:72
Health, 11:2, 12:7, 12:11, 12:23, 12:34, 12:37, 12:40, 12:55, 12:57, 12:72
Hearings, 12:23, 12:40
Marital status, 12:11
Medical benefits, 12:57
Notice, 12:3, 12:7, 12:23, 12:26, 12:27, 12:29, 12:34, 12:40, 12:55, 12:57
Permits, 12:3, 12:7, 12:11, 12:29, 12:31, 12:55, 12:57
Remedies, 12:3, 12:7, 12:23, 12:26, 12:29, 12:40, 12:72
Retirement payments, 12:29
Sanctions, 12:29, 12:31, 12:37, 12:40, 12:72
Terms, 12:7, 12:11, 12:23, 12:26, 12:27, 12:29 to 12:31, 12:37, 12:40, 12:55 to 12:57, 12:59

MASSACHUSETTS

Administrators, 1:8, 12:3, 12:17, 12:26, 12:46, 12:55
Appeals, 12:3, 12:17, 12:26, 12:40, 12:46, 12:52, 12:55, 12:59, 12:74
Assignments, 1:8, 12:3, 12:17, 12:40
Board, 12:26, 12:40
Compensation, 12:3, 12:52
Constitutionality, 12:61
Court proceedings, 12:17

MASSACHUSETTS—Cont'd

Credits, 12:40
Evidence, 12:17, 12:26, 12:40, 12:52, 12:55, 12:59
Exemptions, 1:8
Garnishment, 1:8, 12:40, 12:46
Health, 1:8, 12:17, 12:40, 12:55, 12:61, 12:74
Hearings, 12:40, 12:46
Insurance coverage, 12:17, 12:40, 12:55, 12:61
Insurance premiums, 12:3, 12:74
Life insurance, 1:8, 12:3, 12:17, 12:26, 12:40, 12:55, 12:74
Notice, 12:3, 12:17, 12:26, 12:40, 12:46, 12:55, 12:74
Permits, 12:3, 12:17, 12:55, 12:74
Remedies, 12:3, 12:17, 12:26, 12:40
Sanctions, 12:17, 12:40, 12:46, 12:74
State statutes, 12:17
Terms, 1:8, 12:17, 12:26, 12:40, 12:46, 12:52, 12:55, 12:59

MEDICAL BENEFITS

Accident and sickness plans, 10:10
Coordination of benefits, 10:10
Eligibility, 8:9, 9:4, 9:14, 10:10
Employee Retirement Income Security Act, 9:4, 9:14, 10:10, 12:57
For employees, 9:4, 10:10
Highly compensated individuals, 10:10
Medical child support orders, 9:14
Nervous disorders, 10:10
Nursing care, 10:10
Plan, 8:9, 9:4, 9:14, 10:10, 12:41, 12:57
Preexisting conditions, 10:10
Prescription drugs, 10:10
Reporting, 9:4, 10:10
Self-inflicted injuries, 10:10
Self-insured medical reimbursement plan, 10:10
Subrogation, 10:10
Taxation, 10:10, 12:41
United States, 10:10, 12:57
Veterans, 10:10
Women, 10:10

MERGERS

Agreements, 2:30
Amendments, 2:30
Appreciation rights, 2:14

INDEX

MERGERS—Cont'd

- Assets, 2:14, 2:30
- Defined benefit plan, 2:14
- Disability, 2:14
- Due diligence, 2:30
- ERISA, 2:14, 2:30
- Incentive stock options, 2:14
- Insider trading, 2:30
- Minimum funding, 2:14
- Modification, 2:14
- Nonqualified plans, 2:30
- Options, 2:14, 2:30
- Pension plan, 2:30
- Restricted stock grants, 2:14
- Severance, 2:14
- Spinoffs, 2:14
- Stock, 2:14, 2:30
- Termination, 2:14, 2:30
- Transfers, 2:14

MICHIGAN

- Appeals, 10:9, 12:2, 12:5 to 12:7, 12:17, 12:23, 12:31, 12:32, 12:35, 12:55, 12:57, 12:62, 12:71
- Assignments, 10:9, 12:17
- Certificates, 12:11
- Compensation, 10:9, 12:2, 12:5, 12:7, 12:23, 12:32, 12:35, 12:57
- Constitutionality, 12:11
- Court proceedings, 12:5, 12:17, 12:32
- Credits, 12:57, 12:71
- Exemptions, 12:32, 12:57
- Form of payment, 12:7
- Fringe benefits, 12:11
- Garnishment, 12:32, 12:35, 12:57, 12:71
- Health, 10:9, 12:7, 12:11, 12:17, 12:23, 12:32, 12:55, 12:57, 12:71
- Health insurance, 10:9, 12:11, 12:17, 12:32, 12:55
- Insurance, 10:9, 12:5 to 12:7, 12:11, 12:17, 12:23, 12:32, 12:55, 12:57, 12:71
- Insurance policies, 10:9, 12:5, 12:17, 12:55
- Life insurance, 10:9, 12:5 to 12:7, 12:11, 12:17, 12:23, 12:55, 12:57
- Marital status, 10:9, 12:5, 12:11, 12:62
- Medical benefits, 12:57
- Notice, 12:2, 12:7, 12:17, 12:23, 12:32, 12:35, 12:55, 12:57, 12:71
- Overpayments, 12:7

MICHIGAN—Cont'd

- Permits, 12:2, 12:7, 12:11, 12:17, 12:31, 12:32, 12:35, 12:55, 12:57, 12:71
- Remedies, 12:2, 12:7, 12:17, 12:23, 12:35
- Retirement benefits, 12:2, 12:5 to 12:7, 12:11, 12:17, 12:23, 12:31, 12:32, 12:35, 12:55, 12:57, 12:62, 12:71
- Sanctions, 12:17, 12:31, 12:71
- State statutes, 12:17
- Terms, 10:9, 12:2, 12:5, 12:7, 12:11, 12:17, 12:23, 12:31, 12:32, 12:35, 12:55, 12:57, 12:62, 12:71

MILITARY SERVICE

- Compensation, 12:28, 12:29

MINNESOTA

- Appeals, 8:9, 10:9, 12:8, 12:17, 12:25, 12:26, 12:36, 12:46, 12:51, 12:57, 12:59, 12:69, 12:71, 12:74
- Assignments, 10:9, 12:17
- Bad faith, 12:74
- Compensation, 10:9, 12:25, 12:51, 12:57
- Costs, 8:9, 12:57, 12:59
- Court proceedings, 12:17
- Credits, 8:9, 12:51, 12:57, 12:71
- Damages, 12:17, 12:46
- Evidence, 8:9, 12:17, 12:26, 12:51, 12:57, 12:59, 12:69, 12:71
- Exemptions, 12:57
- Future earnings, 12:57
- Garnishment, 8:9, 12:25, 12:46, 12:57, 12:71
- Health, 10:9, 12:17, 12:57, 12:71, 12:74
- Health insurance, 10:9, 12:17, 12:74
- Hearing, 8:9, 12:25, 12:46, 12:57, 12:59, 12:71, 12:74
- Insurance premiums, 12:74
- Life insurance, 10:9, 12:8, 12:17, 12:26, 12:57, 12:74
- Losses, 8:9, 12:46, 12:57, 12:59, 12:71, 12:74
- Marital status, 10:9
- Medical benefits, 8:9, 12:57
- Notice, 8:9, 12:17, 12:26, 12:46, 12:57, 12:71, 12:74
- Permits, 12:17, 12:25, 12:57, 12:71, 12:74
- Preference, 12:74
- Privacy, 12:17
- Remedies, 12:8, 12:17, 12:25, 12:26

MINNESOTA—Cont'd

Sanctions, 12:17, 12:46, 12:71, 12:74
Savings, 8:9, 10:9, 12:25, 12:26, 12:46,
12:57, 12:71
Severance pay, 12:51
State statutes, 12:17
Terms, 8:9, 10:9, 12:8, 12:17, 12:25,
12:26, 12:46, 12:51, 12:57, 12:59,
12:69, 12:71

MISCONDUCT

Front pay, 12:73

MISSISSIPPI

Appeals, 12:22, 12:59
Indemnification, 12:59
Notice, 12:22
Termination of employment, 12:22
Terms, 12:22, 12:59

MISSOURI

Administrators, 6:6, 12:8, 12:14, 12:24,
12:55, 12:71, 12:73
Assignments, 12:72
Compensation, 12:14, 12:24, 12:35,
12:51, 12:52, 12:73
Credits, 12:51, 12:71
Evidence, 12:10, 12:22, 12:24, 12:27,
12:35, 12:51, 12:52, 12:55, 12:71 to
12:73
Garnishment, 12:35, 12:71, 12:72
Health, 12:10, 12:14, 12:24, 12:55,
12:71, 12:72
Life insurance, 12:8, 12:55, 12:73
Notice, 12:14, 12:22, 12:27, 12:35,
12:55, 12:71, 12:73
Permits, 12:35, 12:55, 12:71, 12:73
Remedies, 12:8, 12:35, 12:72
Sanctions, 12:71 to 12:73
Termination of employment, 12:22, 12:24
Terms, 6:6, 12:8, 12:10, 12:22, 12:24,
12:27, 12:35, 12:51, 12:52, 12:55,
12:71, 12:73

MONTANA

Appeals, 10:10
Board, 10:10
Compensation, 10:10
Credits, 10:10
Evidence, 10:10
Family, 10:10
Life insurance, 10:10
Medical benefits, 10:10

MONTANA—Cont'd

Penalties, 10:10, 12:47
Terms, 10:10
Unemployment compensation, 10:10

MOTIONS

New trial, 12:44, 12:46, 12:71, 12:73
Relief from judgment, 12:19, 12:35,
12:57, 12:71
State court proceedings, 12:17

MOTIVE

Summary judgment, 12:73

MULTI-EMPLOYER PLANS

Contributions, 1:5
Liability, 1:5, 9:4
Pension Benefit Guaranty Corporation,
1:5
Premiums, 9:4
Tax deduction, 1:5
Termination, 9:4
Withdrawal, 1:5

NEBRASKA

Assignments, 12:40
Compensation, 12:57
Evidence, 12:40, 12:57, 12:59, 12:67,
12:71
Exemptions, 12:57
Garnishment, 12:40, 12:46, 12:57, 12:71
Health, 12:40, 12:57, 12:71
Hearings, 12:40, 12:46
Life insurance, 12:40, 12:57
Medical benefits, 12:57
Notice, 12:40, 12:46, 12:57, 12:71
Permits, 12:57, 12:71
Remedies, 12:40
Sanctions, 12:40, 12:46, 12:71
Savings, 12:40, 12:46, 12:57, 12:71
Terms, 12:40, 12:46, 12:57, 12:59, 12:71

NERVOUS DISORDERS

Medical benefits, 10:10

NEVADA

Assignments, 12:17
Compensation, 12:7, 12:21, 12:58
Costs, 12:7
Court proceedings, 12:17
Credits, 12:71
Evidence, 12:7, 12:17, 12:21, 12:58,
12:71

INDEX

NEVADA—Cont'd

Form of payment, 12:7
Garnishment, 12:71
Health, 12:7, 12:17, 12:21, 12:71
Life insurance, 12:7, 12:17
Mediation, 12:17, 12:71
Notice, 12:7, 12:17, 12:71
Permits, 12:7, 12:17, 12:71
Privacy, 12:17
Retirement benefits, 12:7, 12:17, 12:21, 12:36, 12:58, 12:71
Settlement, 12:7, 12:17, 12:21, 12:36, 12:58, 12:71
State statutes, 12:17
Terms, 12:7, 12:17, 12:21, 12:71

NEW HAMPSHIRE

Assignments, 12:17
Benefit plans, 12:7, 12:11, 12:17, 12:38, 12:71
Certificates, 12:11
Compensation, 12:7, 12:38
Constitutionality, 12:11
Court proceedings, 12:17
Credits, 12:71
Evidence, 12:7, 12:17, 12:71
Form of payment, 12:7
Garnishment, 12:71
Health, 12:7, 12:11, 12:17, 12:71
Life insurance, 12:7, 12:11, 12:17
Marital status, 12:11
Notice, 12:7, 12:17, 12:38, 12:71
Permits, 12:7, 12:11, 12:17, 12:71
Privacy, 12:17
Remedies, 12:7, 12:17, 12:38
Sanctions, 12:17, 12:71
State statutes, 12:17
Terms, 12:7, 12:11, 12:17, 12:38, 12:71

NEW JERSEY

Age Discrimination in Employment Act, 12:63
Age discrimination, 12:63
Assignments, 10:9, 12:29, 12:40, 12:66, 12:72
Benefit plans, 9:3, 10:10, 12:23, 12:26, 12:34, 12:55, 12:57, 12:66, 12:72
Compensation, 10:9, 10:10, 12:5, 12:23, 12:28, 12:29, 12:57, 12:66, 12:73
Complaints, 10:10
Constitutionality, 9:3

NEW JERSEY—Cont'd

Court proceedings, 12:5
Disclosures, 9:3
Dispute, 10:9, 10:10, 12:4, 12:5, 12:23, 12:26, 12:29, 12:34, 12:40, 12:41, 12:55, 12:57, 12:66, 12:73, 12:74
Evidence, 10:10, 12:4, 12:5, 12:23, 12:26, 12:28, 12:29, 12:31, 12:40, 12:55, 12:57, 12:59, 12:66, 12:69, 12:72, 12:73
Exemptions, 9:3, 12:57
Garnishment, 12:28, 12:40, 12:46, 12:57, 12:72
Health, 9:3, 10:9, 10:10, 12:23, 12:34, 12:40, 12:55, 12:57, 12:72, 12:74
Hearings, 12:23, 12:40, 12:46
Individual retirement accounts, 12:23, 12:41
Interest, 10:9, 10:10, 12:4, 12:5, 12:18, 12:23, 12:26, 12:28, 12:29, 12:31, 12:40, 12:41, 12:46, 12:55, 12:57, 12:59, 12:63, 12:66, 12:69, 12:72 to 12:74
Life insurance, 10:9, 10:10, 12:4, 12:5, 12:18, 12:23, 12:26, 12:40, 12:41, 12:55, 12:57, 12:66, 12:73, 12:74
Mandatory retirement, 12:41
Marital status, 10:9, 12:5
Medical benefits, 10:10, 12:41, 12:57
Notice, 9:3, 12:23, 12:26, 12:29, 12:34, 12:40, 12:41, 12:46, 12:55, 12:57, 12:66, 12:73, 12:74
Permits, 12:4, 12:29, 12:31, 12:55, 12:57, 12:73, 12:74
Promotions, 12:29
Remedies, 12:4, 12:23, 12:26, 12:28, 12:29, 12:40, 12:72
Sanctions, 12:29, 12:31, 12:40, 12:46, 12:72 to 12:74
Savings, 10:9, 10:10, 12:4, 12:5, 12:18, 12:23, 12:26, 12:29, 12:31, 12:40, 12:46, 12:55, 12:57, 12:66, 12:72
Seasonal employees, 10:10
Securities, 12:59
Terms, 9:3, 10:9, 10:10, 12:5, 12:18, 12:23, 12:26, 12:29, 12:31, 12:40, 12:41, 12:46, 12:55, 12:57, 12:59, 12:66, 12:69, 12:73
Time off, 10:10
Unemployment compensation, 10:10

NEW MEXICO

Appeals, 12:2, 12:28, 12:54, 12:74

NEW MEXICO—Cont'd

Compensation, 12:2, 12:28, 12:54
 Evidence, 12:2, 12:28
 Garnishment, 12:28
 Life insurance, 12:74
 Notice, 12:2, 12:74
 Permits, 12:2, 12:74
 Remedies, 12:2, 12:28
 Sanctions, 12:74
 Sick leave, 12:54
 Terms, 12:2

NEW TRIAL

Motions, 12:44, 12:46, 12:71, 12:73

NEW YORK

Accident insurance, 10:10
 Appeals, 1:17, 10:10, 12:2, 12:3, 12:5 to 12:7, 12:16, 12:17, 12:19, 12:22, 12:23, 12:26, 12:32, 12:34, 12:35, 12:40, 12:56 to 12:58, 12:70, 12:71, 12:73, 12:74
 Arbitration, 12:32
 Assignments, 12:3, 12:17, 12:40
 Certificates, 12:11
 Compensation, 1:13, 1:17, 5:12, 10:10, 12:2, 12:3, 12:5, 12:7, 12:19, 12:23, 12:32, 12:35, 12:57, 12:58, 12:73
 Constitutionality, 1:13, 12:11, 12:61
 Court proceedings, 12:5, 12:17, 12:32
 Credits, 1:17, 10:10, 12:19, 12:40, 12:57, 12:71
 Criminal penalties, 9:14
 Disclosures, 1:17, 12:22
 Evidence, 10:10, 12:2, 12:5 to 12:7, 12:17, 12:22, 12:23, 12:26, 12:32, 12:35, 12:40, 12:56 to 12:58, 12:71, 12:73
 Exemptions, 12:32, 12:57
 Form of payment, 12:7
 Fringe benefits, 12:11
 Future earnings, 12:57
 Garnishment, 12:32, 12:35, 12:40, 12:57, 12:71
 Health, 1:13, 1:17, 9:14, 10:10, 12:7, 12:11, 12:17, 12:23, 12:32, 12:34, 12:40, 12:57, 12:61, 12:71, 12:74
 Health insurance, 1:13, 1:17, 9:14, 10:10, 12:11, 12:17, 12:32, 12:61, 12:74
 Hearings, 12:23, 12:40
 Insurance fund, 10:10
 Insurance premiums, 12:3, 12:74

NEW YORK—Cont'd

Life insurance, 10:8, 10:10, 12:3, 12:5 to 12:7, 12:11, 12:16, 12:17, 12:23, 12:26, 12:40, 12:57, 12:73, 12:74
 Losses, 1:17, 5:12, 10:10, 12:5, 12:7, 12:16, 12:19, 12:32, 12:35, 12:40, 12:57, 12:58, 12:70, 12:71, 12:73, 12:74
 Marital status, 12:5, 12:11, 12:22
 Medical benefits, 9:14, 10:10, 12:57
 Notice, 1:17, 12:2, 12:3, 12:7, 12:16, 12:17, 12:22, 12:23, 12:26, 12:32, 12:34, 12:35, 12:40, 12:57, 12:70, 12:71, 12:73, 12:74
 Permits, 1:17, 12:2, 12:3, 12:7, 12:11, 12:16, 12:17, 12:32, 12:35, 12:57, 12:71, 12:73, 12:74
 Privacy, 12:6, 12:17
 Railroad workers, 10:10
 Remedies, 12:2, 12:3, 12:7, 12:17, 12:23, 12:26, 12:35, 12:40
 Reports, 10:10
 Sanctions, 9:14, 12:17, 12:40, 12:71, 12:73, 12:74
 Severance pay, 12:56
 State statutes, 5:12, 12:17
 Termination of employment, 12:22
 Terms, 1:13, 1:17, 9:14, 10:8, 10:10, 12:2, 12:5, 12:7, 12:11, 12:16, 12:17, 12:22, 12:23, 12:26, 12:32, 12:35, 12:40, 12:56, 12:57, 12:70, 12:71, 12:73
 Time off, 10:10, 12:11
 Training programs, 10:8
 Unemployment compensation, 10:10

NONEMPLOYEES

Statutory, 2:2

**NONQUALIFIED DEFERRED
 COMPENSATION**

Employee Retirement Income Security Act, 2:13, 2:14, 2:17, 2:18, 12:5, 12:38
 Rabbi trusts, 2:1, 2:16, 2:18
 Restrictions, 2:9, 2:13, 2:14
 Secular trusts, 2:17
 Unfunded deferred compensation arrangements, 2:16

**NONQUALIFIED EMPLOYEE
 BENEFIT PLANS**

Acquisitions, 2:14

INDEX

NONQUALIFIED EMPLOYEE

BENEFIT PLANS—Cont'd

Eligibility, **2:14**
Fair market value, **2:14**
Incentive stock options, **2:14**
Insurance, **2:14**
Mergers, **2:14**
Options, **2:14**
Restrictions, **2:14**
Stock, **2:14**
Tax, **2:14**

NORTH CAROLINA

Assignments, **12:40**
Bonuses, **10:10, 12:38**
Commissions, **10:10**
Compensation, **10:10, 12:32, 12:33, 12:35, 12:38**
Costs, **8:9, 10:10, 12:32, 12:40**
Court proceedings, **12:32, 12:33**
Credits, **8:9, 10:10, 12:40**
Dispute, **10:10, 12:33, 12:35, 12:40**
Employee Retirement Income Security Act, **3:9, 10:10, 12:32, 12:33, 12:35, 12:38, 12:40, 12:48**
Exemptions, **12:32**
Family, **8:9, 10:10, 12:32, 12:33, 12:35, 12:40**
Garnishment, **8:9, 12:32, 12:35, 12:40**
Health, **10:10, 12:32, 12:40**
Injunction, **12:32, 12:33**
Life insurance, **10:10, 12:40**
Loans, **3:9**
Medical benefits, **8:9, 10:10**
Notice, **8:9, 12:32, 12:33, 12:35, 12:38, 12:40, 12:48**
Permits, **12:32, 12:33, 12:35**
Records, **12:40, 12:48**
Remedies, **12:33, 12:35, 12:38, 12:40**
Sanctions, **12:40**
Terms, **8:9, 10:10, 12:32, 12:33, 12:35, 12:38, 12:40, 12:48**
Unemployment compensation, **10:10**

NORTH DAKOTA

Assignments, **12:3**
Compensation, **12:3, 12:7**
Dispute, **12:7, 12:55, 12:71**
Form of payment, **12:7**
Garnishment, **12:71**
Good cause, **12:71**

NORTH DAKOTA—Cont'd

Health, **12:7, 12:55, 12:71**
Life insurance, **12:3, 12:7, 12:55**
Notice, **12:3, 12:7, 12:55, 12:71**
Permits, **12:3, 12:7, 12:55, 12:71**
Remedies, **12:3, 12:7**
Sanctions, **12:71**
Terms, **12:7, 12:55, 12:71**

NOTICE

Advance notice, **2:30**
Family and Medical Leave Act, **1:17**
Medical benefits, **8:9, 9:4, 12:41, 12:57**
Violation, **12:2, 12:16, 12:26, 12:29, 12:32, 12:35, 12:38, 12:40, 12:43, 12:46, 12:48, 12:55, 12:57, 12:71, 12:73**

OBLIGATIONS

Benefits, **1:8, 1:17, 2:21, 3:4, 3:6, 5:6, 5:12, 6:11, 8:9, 9:4, 9:5, 9:13, 9:14, 10:8, 10:9, 12:7, 12:8, 12:14, 12:17, 12:21, 12:23 to 12:26, 12:29, 12:31 to 12:33, 12:38, 12:40, 12:41, 12:46, 12:49, 12:57, 12:59, 12:66, 12:70 to 12:72, 12:74**
Department of Defense, **12:29, 12:71**
Enforcement, **1:8, 3:6, 8:9, 9:5, 9:14, 12:7, 12:17, 12:23, 12:26, 12:29, 12:31 to 12:33, 12:40, 12:41, 12:49, 12:57, 12:59, 12:71, 12:72, 12:74**
Tests, **1:17, 12:66**

OFFICERS

Group insurance, **10:10**

OFFSETS

Disability benefits, **10:10, 12:56**

OHIO

Appeals, **12:5, 12:7, 12:17, 12:23, 12:29, 12:32, 12:35, 12:37, 12:38, 12:40 to 12:42, 12:49, 12:50, 12:55 to 12:57, 12:59, 12:71, 12:73**
Assignments, **12:17, 12:29, 12:40**
Certificates, **12:11**
Charges, **12:5, 12:7, 12:42, 12:73**
Compensation, **12:5, 12:7, 12:23, 12:29, 12:32, 12:35, 12:37, 12:38, 12:49, 12:50, 12:57, 12:73**
Constitutionality, **12:11**
Costs, **12:7, 12:23, 12:29, 12:32, 12:40, 12:55, 12:57, 12:59, 12:73**
Court proceedings, **12:5, 12:17, 12:32**

OHIO—Cont'd

Credits, 12:40, 12:57, 12:71
 Evidence, 12:5, 12:7, 12:17, 12:23,
 12:29, 12:32, 12:35, 12:37, 12:40,
 12:42, 12:49, 12:50, 12:55 to 12:57,
 12:59, 12:71, 12:73
 Exemptions, 12:32, 12:57
 Fringe benefits, 12:11
 Garnishment, 12:32, 12:35, 12:40, 12:57,
 12:71
 Health, 12:7, 12:11, 12:17, 12:23, 12:32,
 12:37, 12:40, 12:42, 12:49, 12:55,
 12:57, 12:71
 Hearings, 12:23, 12:40
 Life insurance, 12:5, 12:7, 12:11, 12:17,
 12:23, 12:40, 12:41, 12:55, 12:57,
 12:73
 Mandatory retirement, 12:41, 12:49
 Medical benefits, 12:41, 12:57
 Notice, 12:7, 12:17, 12:23, 12:29, 12:32,
 12:35, 12:38, 12:40, 12:41, 12:55,
 12:57, 12:71, 12:73
 Permits, 12:7, 12:11, 12:17, 12:29, 12:32,
 12:35, 12:55, 12:57, 12:71, 12:73
 Remedies, 12:7, 12:17, 12:23, 12:29,
 12:35, 12:38, 12:40
 Retirement benefits, 6:6, 12:5, 12:7,
 12:11, 12:17, 12:23, 12:29, 12:32,
 12:35, 12:37, 12:38, 12:40, 12:41,
 12:49, 12:50, 12:55 to 12:57, 12:59,
 12:71, 12:73
 Sanctions, 12:17, 12:29, 12:37, 12:40,
 12:71, 12:73
 Severance pay, 12:49, 12:56
 State statutes, 12:17
 Terms, 6:6, 12:5, 12:7, 12:11, 12:17,
 12:23, 12:29, 12:32, 12:35, 12:37,
 12:38, 12:40 to 12:42, 12:49, 12:55
 to 12:57, 12:59, 12:71, 12:73

OKLAHOMA

Assignments, 12:29, 12:72
 Compensation, 12:29
 Costs, 8:9, 12:29
 Credits, 8:9
 Dispute, 12:29
 Evidence, 8:9, 12:29, 12:72
 Garnishment, 8:9, 12:72
 Health, 12:72
 Medical benefits, 8:9
 Notice, 8:9, 12:29
 Permits, 12:29

OKLAHOMA—Cont'd

Remedies, 12:29, 12:72
 Sanctions, 12:29, 12:72
 Terms, 8:9, 12:29

OREGON

Disclosures, 12:22
 Evidence, 12:22, 12:59
 Health, 11:2
 Life insurance, 11:2
 Marital status, 12:22
 Notice, 12:22
 Retirement benefits, 11:2, 12:22, 12:36,
 12:59
 Termination of employment, 12:22
 Terms, 12:22, 12:59

PARTICIPATION

Collective bargaining agreements, 3:5
 Simplified employee pensions, 12:14

PARTIES

Age Discrimination in Employment Act,
 12:63
 Complaints, 10:10
 Federal workers, 10:10, 12:58
 Group insurance, 10:9, 10:10, 12:3, 12:55
 Standing to sue, 12:2, 12:5, 12:74
 State court proceedings, 12:5, 12:17,
 12:32

PAYROLL

Payroll taxes, 2:2, 10:10
 Unions, 10:10

PENNSYLVANIA

Answers, 12:73
 Assignments, 12:40, 12:72
 Benefit plans, 5:12, 9:1, 9:3, 12:6, 12:23,
 12:55, 12:57, 12:60, 12:72
 Compensation, 5:12, 12:23, 12:25, 12:28,
 12:32, 12:35, 12:49, 12:51, 12:52,
 12:57, 12:60, 12:73
 Constitutionality, 9:3
 Court proceedings, 12:32
 Credits, 9:3, 12:40, 12:51, 12:57
 Disclosures, 9:3
 Evidence, 9:4, 12:6, 12:23, 12:28, 12:32,
 12:35, 12:40, 12:49, 12:51, 12:52,
 12:55 to 12:57, 12:60, 12:72, 12:73
 Exemptions, 9:3, 12:32, 12:57
 Garnishment, 12:25, 12:28, 12:32, 12:35,
 12:40, 12:57, 12:72

INDEX

PENNSYLVANIA—Cont'd

Hearings, 12:23, 12:40
Life insurance, 12:6, 12:23, 12:40, 12:41, 12:55, 12:57, 12:60, 12:73
Mandatory retirement, 12:41, 12:49
Medical benefits, 9:4, 12:41, 12:57
Notice, 9:3, 9:4, 12:23, 12:32, 12:35, 12:40, 12:41, 12:55, 12:57, 12:73
Permits, 12:1, 12:25, 12:32, 12:35, 12:55, 12:57, 12:73
Remedies, 12:23, 12:25, 12:28, 12:35, 12:40, 12:72
Sanctions, 12:40, 12:72, 12:73
Savings, 12:6, 12:23, 12:25, 12:32, 12:35, 12:40, 12:55 to 12:57, 12:60, 12:72
Severance pay, 12:49, 12:51, 12:56
State statutes, 5:12
Terms, 9:1, 9:3, 12:23, 12:25, 12:32, 12:35, 12:40, 12:41, 12:49, 12:51, 12:52, 12:55 to 12:57, 12:73
Training programs, 9:1

PENSION BENEFIT GUARANTY CORPORATION

Coverage, 1:4, 1:5, 1:17
Enforcement, 1:4
Exceptions, 1:5

PENSIONS

401(k) plans, 12:27
Arbitration, 12:32
Breach of fiduciary duty, 12:2, 12:7, 12:14, 12:20, 12:23, 12:35, 12:39
COBRA, 1:17
Deferred compensation plans, 4:2, 12:38, 12:57
Defined benefit plans, 1:5, 1:17, 3:4, 6:3, 7:3, 12:14, 12:60, 12:71
Defined contribution plans, 1:5, 2:28, 6:3, 10:10, 12:14, 12:71
Disclosure requirements, 3:4, 10:10, 12:14
Discrimination, 1:5
Distributions, 1:5, 1:17, 5:14, 6:3, 12:2, 12:7, 12:15, 12:32, 12:38, 12:39, 12:41, 12:57
Employee stock ownership plans, 12:14
Fiduciary responsibility, 10:10, 12:2
HIPAA, 1:5, 1:17
Integration, 1:5, 10:10
Keogh plans, 3:4, 12:14

PENSIONS—Cont'd

Lifetime benefits, 12:57
Loans, 1:5, 1:17, 12:41, 12:57
Nondiscrimination, 1:5, 6:3, 10:10
Prohibited transactions, 3:4, 12:14
Protections, 1:5, 10:10, 12:32
Remedies, 12:2, 12:7, 12:23, 12:28, 12:29, 12:35, 12:38
Retirement plans, 1:5, 12:2, 12:5, 12:14, 12:20, 12:29, 12:32, 12:35, 12:38, 12:39, 12:49, 12:52, 12:57, 12:71
Subsidy, 1:17, 6:3, 7:3, 12:7, 12:49, 12:71
Summary plan, 1:17, 3:4, 4:2, 10:10, 12:5, 12:14, 12:23, 12:55
Suspension of benefits, 12:7
Types of plans, 3:4, 10:10, 12:14, 12:29
Venue, 12:14, 12:35, 12:55
Vesting, 1:5, 2:28, 4:2, 10:10, 12:27, 12:32, 12:35, 12:36, 12:38, 12:49, 12:52
Year of service, 6:3, 12:2

PERFORMANCE

Labor Management Relations Act, 10:10

PHILOSOPHY

Compensation, 2:20, 12:3

PLANS

Collective bargaining agreements, 3:5

PLEDGES

Life insurance, 1:8

PREEMPTION

Employee Retirement Income Security Act, 1:1, 1:2, 1:6 to 1:8, 5:12, 6:10, 8:2, 9:1, 9:9, 9:14, 9:16, 10:8, 10:9, 12:2, 12:5, 12:6, 12:8, 12:15 to 12:17, 12:21, 12:23, 12:24, 12:28, 12:35, 12:36, 12:40, 12:46, 12:47, 12:55, 12:66, 12:72, 12:74
Family law, 1:2, 12:2, 12:5, 12:15, 12:17, 12:23, 12:24, 12:35, 12:40
Health care reform, 9:1
Malpractice, 12:5, 12:17, 12:35, 12:36, 12:66
Medical benefits, 9:14
Plan, 1:1, 1:2, 1:6 to 1:8, 5:12, 6:10, 8:2, 9:1, 9:9, 9:14, 9:16, 10:8, 10:9, 12:2, 12:5, 12:6, 12:8, 12:15 to 12:17, 12:21, 12:23, 12:24, 12:28, 12:35, 12:36, 12:40, 12:46, 12:47,

PREEMPTION—Cont'd

12:55, 12:66, 12:72, 12:74

Plans, 1:1, 1:2, 1:6 to 1:8, 5:12, 6:10, 8:2, 9:1, 9:9, 9:14, 9:16, 10:8, 12:2, 12:5, 12:6, 12:8, 12:16, 12:17, 12:21, 12:23, 12:24, 12:35, 12:36, 12:40, 12:46, 12:55, 12:66, 12:72

State law, 1:1, 1:2, 1:6 to 1:8, 5:12, 6:10, 9:1, 9:9, 9:14, 10:8, 10:9, 12:2, 12:5, 12:8, 12:16, 12:17, 12:21, 12:23, 12:24, 12:28, 12:35, 12:40, 12:46, 12:55, 12:66, 12:72, 12:74

Taxation, 1:2, 5:12, 12:15

PREGNANCY

Medical benefits, 10:10

PREMATURE DISTRIBUTIONS

Individual retirement accounts, 1:5, 5:11, 5:12, 11:6

Retirement plans, 1:5, 5:4

PREMIUMS

Family and Medical Leave Act, 1:17

Life insurance, 1:8, 5:14, 10:3, 10:4, 10:6, 10:7, 10:9, 10:10, 12:3, 12:23, 12:26, 12:55, 12:60, 12:66, 12:74

PRESCRIPTION DRUGS

Medical benefits, 10:10

PRIVITY

Jurisdiction, 12:17, 12:46

PROFIT-SHARING

Acquisitions, 2:30

Cash or deferred plans, 2:24

Compensation, 1:12, 1:14, 2:2, 2:23, 2:24, 2:28 to 2:30, 3:2, 4:2, 5:2, 12:3, 12:21, 12:32, 12:66

Contributions, 1:12, 1:14, 2:2, 2:22 to 2:24, 2:27 to 2:30, 3:2, 3:5, 4:2, 5:2, 12:3, 12:21, 12:31, 12:32, 12:46, 12:59, 12:66

Deductions, 2:2, 4:2, 12:21, 12:66

Distributions, 2:24, 2:29, 2:30, 3:2, 5:2, 5:11, 6:6, 12:3, 12:17, 12:31, 12:32, 12:46, 12:66

Earnings, 1:12, 2:2, 2:23, 2:24, 2:29, 3:2, 5:2, 6:6, 12:31, 12:32, 12:46, 12:59, 12:66

Health benefits, 2:2, 12:21

Life insurance, 1:12, 2:2, 12:3, 12:17, 12:66

Loans, 2:27, 2:29 to 12:31

PROFIT-SHARING—Cont'd

Mergers, 2:30

Repayment, 2:24, 2:29, 12:31, 12:32

Self-employed, 5:2

PROFITS

Unions, 1:13

PROMISSORY ESTOPPEL

Retirement plans, 12:6, 12:35, 12:73

PROMULGATION

Standards, 9:3

PROTECTION

Unions, 1:13, 9:2, 10:10, 12:11

PUBLICATIONS

Benefits, 3:4, 11:2, 12:14

PUERTO RICO

Benefit plans, 6:5, 10:10

Bonuses, 10:10

Clothing, 10:10

Compensation, 10:10

Health insurance, 10:10

Life insurance, 10:10

Provisions, 10:10

Reports, 10:10

Sick leave, 10:10

Sick pay, 10:10

Terms, 10:10

Unemployment compensation, 10:10

Weekly wages, 10:10

PUNITIVE DAMAGES

Rehabilitation Act, 10:10

RABBI TRUSTS

Nonqualified deferred compensation, 2:1, 2:16, 2:18

RAILROAD EMPLOYEES

Railroad, 12:30

RECOUPMENT

Retirement plans, 12:49, 12:73

RECRUITING

Insurance, 1:13

Standing, 1:13

REHABILITATION

Unions, 10:10

REHABILITATION ACT

Damages, 10:10

INDEX

REHABILITATION ACT—Cont'd

Disabilities, **10:10**
Evidence, **10:10**
Intent, **10:10**
Parties, **10:10**
Punitive damages, **10:10**
Regulations, **10:10**
Section 501, **10:10**

REIMBURSEMENT

Benefits, **1:13, 2:14, 5:6, 9:4, 9:9, 9:13, 10:10, 12:3, 12:7, 12:11, 12:14, 12:20, 12:28, 12:31, 12:32, 12:35, 12:40, 12:55, 12:72, 12:74**

REINSTATEMENT

Discipline, **12:73**
Front pay, **12:73**

RELIANCE

Unions, **10:10**

REMEDIES

Damages, **12:2, 12:3, 12:7, 12:17, 12:23, 12:29, 12:33, 12:40**
Injunctions, **12:7, 12:17**
Insurance, **3:5, 6:10, 12:3, 12:4, 12:7, 12:8, 12:17, 12:23, 12:26, 12:38, 12:40, 12:45**
Monetary, **12:3, 12:25, 12:26, 12:35**
Motions, **6:10, 12:17, 12:23, 12:35, 12:72**
Pleading, **12:35, 12:43**
Retirement plans, **12:2, 12:3, 12:25, 12:29, 12:35, 12:38, 12:72**
Settlement, **1:6, 6:10, 12:3, 12:4, 12:7, 12:17, 12:23, 12:25, 12:26, 12:28, 12:29, 12:33, 12:35, 12:40, 12:43**
Tax, **1:6, 12:2 to 12:4, 12:17, 12:28, 12:38, 12:72**

REPRESENTATIVES

Labor relations, **10:10**

REPUDIATION

Retirement plans, **12:35**

RESTITUTION

Retirement plans, **12:3, 12:39, 12:57, 12:73**

RESTRICTIONS

Nonqualified deferred compensation, **2:9, 2:13, 2:14**

REVOCAATION

Retirement plans, **11:2, 12:5, 12:6**

RHODE ISLAND

Appeals, **10:10, 12:28**
Benefit plans, **10:10, 12:11**
Certificates, **12:11**
Compensation, **10:10, 12:28**
Complaints, **10:10**
Constitutionality, **12:11**
Credits, **10:10**
Dispute, **10:10**
Evidence, **10:10, 12:28**
Fringe benefits, **12:11**
Garnishment, **12:28**
Health, **10:10, 12:11**
Life insurance, **10:10, 12:11**
Medical benefits, **10:10**
Permits, **12:11**
Remedies, **12:28**
Sick leave, **10:10**
Terms, **10:10, 12:11**
Unemployment compensation, **10:10**

ROOKER-FELDMAN DOCTRINE

Res judicata, **12:32**

SCHEDULE

Collective bargaining agreements, **3:5**
Evidence, **10:10, 12:2, 12:24, 12:32, 12:66**
Sanctions, **12:20**

SEAMEN

Defined, **10:10**

SEARCH

Consent, **6:2**
Records, **6:2**

SECRETARY OF LABOR

Department of Labor, **1:4, 8:3, 8:9, 10:10, 12:16**

SECTION 1983

Jurisdiction, **12:33**

SECULAR TRUSTS

Nonqualified deferred compensation, **2:17**

SELF-DEALING

Retirement plans, **12:14**

SELF-INFLICTED INJURIES

Medical benefits, **10:10**

SETTING ASIDE

Settlement, 12:21

SETTLEMENT

Agreements, 12:5 to 12:7, 12:16, 12:26, 12:28, 12:32, 12:36, 12:40, 12:41, 12:51, 12:55, 12:66, 12:67

Charges, 12:5, 12:7, 12:14, 12:46, 12:73

Coercion, 10:10, 12:5

Consideration, 2:3, 2:18, 3:9, 4:3, 5:12, 6:3, 9:3, 9:10, 10:9, 10:10, 12:6, 12:16, 12:26 to 12:28, 12:31, 12:32, 12:37, 12:40, 12:41, 12:55, 12:56, 12:60, 12:66, 12:67, 12:73

Costs, 2:3, 4:3, 4:4, 5:12, 9:3, 10:3, 10:10, 12:3, 12:7, 12:14, 12:15, 12:23, 12:24, 12:29, 12:31, 12:32, 12:40, 12:55, 12:57, 12:59, 12:66, 12:73

Counsel, 3:9, 4:2 to 4:4, 6:10, 9:3, 9:15, 10:10, 11:4, 12:5, 12:6, 12:14 to 12:17, 12:22, 12:23, 12:26 to 12:29, 12:31, 12:33, 12:35 to 12:37, 12:40, 12:41, 12:46, 12:48, 12:49, 12:55, 12:57, 12:59, 12:66, 12:71, 12:73, 12:74

Discipline, 12:73

Enforcement, 1:6, 2:18, 4:3, 12:7, 12:17, 12:23, 12:26 to 12:33, 12:35, 12:40, 12:41, 12:49, 12:57, 12:59, 12:60, 12:71, 12:73, 12:74

Evidence, 2:18, 6:3, 6:10, 10:10, 12:4 to 12:7, 12:15, 12:17, 12:21 to 12:24, 12:26 to 12:29, 12:31, 12:32, 12:35, 12:37, 12:40, 12:43, 12:49 to 12:51, 12:55 to 12:60, 12:66, 12:67, 12:69, 12:71, 12:73

Fraud, 3:9, 9:3, 12:5, 12:7, 12:17, 12:23 to 12:26, 12:29, 12:31 to 12:33, 12:35, 12:46, 12:49, 12:50, 12:57, 12:59, 12:71, 12:74

Hiring, 2:3, 12:73

SEVERANCE

Damages, 12:24, 12:55

SEVERANCE PAY

Agreements, 12:51

Cause, 12:49, 12:51, 12:56

ERISA, 2:13, 12:51

Fiduciary duties, 12:51

Forms, 2:13

Language, 12:49, 12:51, 12:56

Pennsylvania, 12:49, 12:51, 12:56

SEVERANCE PAY—Cont'd

Pension plan, 12:49, 12:51, 12:56

Plan, 2:13, 12:49, 12:51, 12:56

Regulations, 2:13, 12:56

Retirement plans, 12:49

Termination of, 2:13

SEX

Unions, 12:11

SEXUAL ORIENTATION

Benefits, 12:11

Department of Justice, 12:11

Sexual orientation, 12:11

SICK LEAVE

Collective bargaining agreement, 10:10

Employee Retirement Income Security Act, 1:17, 2:14, 10:10

State law, 2:14, 12:53

Taxation, 2:14, 10:10

Unions, 10:10

Veterans, 10:10

Welfare benefits, 10:10

SIMPLIFIED EMPLOYEE PENSIONS

Defined, 3:4, 12:14

Participation, 12:14

SMALL EMPLOYERS

Retirement plans, 1:5, 9:2, 9:4

SMOKING

Discrimination, 9:2

SOCIAL SECURITY

Common law, 2:2, 10:10, 12:6, 12:35, 12:66

Cost-of-living increases, 1:5, 10:10, 11:3

Death benefits, 1:12, 10:9, 10:10, 12:6, 12:23, 12:57, 12:66, 12:73

Deductions, 1:8, 2:2, 10:10, 12:23, 12:57, 12:66

Early receipt, 12:7, 12:57

Early retirement benefits, 6:6, 12:49

Employer, 1:5, 1:8, 1:12, 1:13, 2:2, 2:5, 2:7, 6:6, 9:1 to 9:3, 9:11, 10:9, 10:10, 12:6, 12:7, 12:9, 12:23, 12:35, 12:38, 12:49, 12:56, 12:57, 12:60, 12:66, 12:71, 12:73

Employment, 1:12, 1:13, 2:2, 2:5, 2:7, 9:3, 10:9, 10:10, 11:3, 12:7, 12:9, 12:10, 12:22, 12:23, 12:30, 12:35, 12:38, 12:40, 12:49, 12:56, 12:57,

INDEX

SOCIAL SECURITY—Cont'd

12:60, 12:66, 12:71, 12:73

Life insurance, 1:8, 1:12, 2:2, 10:9,
10:10, 11:2, 12:6, 12:7, 12:9, 12:23,
12:40, 12:57, 12:60, 12:66, 12:73

Primary insurance amount, 10:10

Spousal benefits, 1:8, 10:9, 12:66

Suspension of benefits, 12:7

Taxation, 2:2, 10:10, 11:2

Termination of benefits, 10:10, 12:7

Wages, 2:5, 9:2, 9:11, 10:10, 12:23,
12:38, 12:49, 12:60

SOLICITOR OF LABOR

Department of Labor, 1:4

SOUTH CAROLINA

Assignments, 12:29, 12:40

Compensation, 12:29

Disclosures, 12:22

Dispute, 6:11, 12:29, 12:40

Garnishment, 12:40

Life insurance, 12:40

Notice, 12:22, 12:29, 12:40

Promotions, 12:29

Remedies, 12:29, 12:40

Sanctions, 12:29, 12:40

Termination of employment, 12:22

Terms, 12:22, 12:29, 12:40

SOUTH DAKOTA

Dispute, 12:39

Garnishment, 12:39

SPINOFFS

Retirement plans, 2:14

STATE COURT PROCEEDINGS

Defenses, 12:32

Jury trial, 12:17

Motions, 12:17

Summary judgment, 12:5, 12:17, 12:32

STOCK OPTIONS

Accounting, 2:30, 12:32, 12:38, 12:57

Alternative minimum tax, 2:14

Dividends, 12:46

Incentive stock options, 2:14, 12:38

Loans, 2:30, 12:57

Nonstatutory stock options, 12:38

Option, 2:14, 2:30, 12:32, 12:38, 12:46,
12:52, 12:57

Option price, 12:38, 12:52

STOCK OPTIONS—Cont'd

Restricted stock, 2:14

Stock, 2:2, 2:13, 2:14, 2:30, 12:32,
12:38, 12:46, 12:52, 12:54, 12:57,
12:74

Taxation, 2:2, 2:13, 2:14, 12:32

Termination of employment, 2:13

SUBJECT MATTER JURISDICTION

Retirement plans, 12:2, 12:5, 12:29,
12:32, 12:35, 12:71

SUMMARY JUDGMENT

Intent, 6:10, 12:2, 12:5, 12:7, 12:10,
12:16, 12:17, 12:23, 12:24, 12:26,
12:32, 12:40, 12:49, 12:51, 12:55,
12:57, 12:62, 12:66

Motive, 12:73

Partial summary judgment, 1:9, 2:2,
12:23, 12:26

State court proceedings, 12:5, 12:17,
12:32

SUMMARY PLAN DESCRIPTIONS

Group insurance, 12:3

SUPPLEMENTAL BENEFITS

Retirement plans, 12:16, 12:49

SUPREME COURT

Labor Management Relations Act, 10:10

TAXATION

Annuities, 2:14, 5:2, 10:10, 11:2, 12:32

Garnishment, 2:13, 12:32

Preemption, 1:2, 5:12, 12:15

Punitive damages, 10:10

Social security, 2:2, 10:10, 11:2

Termination of employment, 2:13

TEACHERS

Compensation, 2:29, 12:23, 12:32

TELEPHONE

Companies, 2:30

TENNESSEE

Appeals, 10:9, 12:7, 12:29, 12:35, 12:37,
12:57, 12:59, 12:60, 12:71, 12:74

Assignments, 10:9, 12:29

Certificates, 12:11

Compensation, 10:9, 12:7, 12:29, 12:35,
12:37, 12:57, 12:60

Constitutionality, 12:11

Continuous service, 12:71

TENNESSEE—Cont'd

Evidence, 12:7, 12:29, 12:35, 12:37,
12:57, 12:59, 12:60, 12:71
Exemptions, 12:57
Form of payment, 12:7
Garnishment, 12:35, 12:57, 12:71
Life insurance, 10:9, 12:7, 12:11, 12:57,
12:60, 12:74
Medical benefits, 12:57
Notice, 12:7, 12:29, 12:35, 12:57, 12:71,
12:74
Permits, 12:7, 12:11, 12:29, 12:35, 12:57,
12:71, 12:74
Remedies, 12:7, 12:29, 12:35
Sanctions, 12:29, 12:37, 12:71, 12:74
Terms, 10:9, 12:7, 12:11, 12:29, 12:35,
12:37, 12:57, 12:59, 12:71

TERMINATION

Acquisitions, 2:14, 2:30
Burden of proof, 2:2, 12:23, 12:24,
12:32, 12:51, 12:57, 12:59
Cause, 2:14, 2:30, 3:4, 4:4, 9:4, 10:10,
12:14, 12:22, 12:29, 12:32, 12:49,
12:51, 12:55, 12:57, 12:59, 12:66,
12:71
Consideration, 2:14, 3:4, 10:10, 12:32,
12:41, 12:55, 12:66
Customers, 12:32
Damages, 10:10, 12:3, 12:7, 12:23,
12:24, 12:29, 12:32, 12:55
Defined benefit plans, 1:3, 2:13, 2:21,
3:4, 3:5, 12:14, 12:22, 12:66, 12:71
Defined contribution plans, 1:3, 10:10,
12:14, 12:71
Employee Retirement Income Security
Act, 1:3, 1:4, 1:16, 2:2, 2:13, 2:14,
2:21, 2:30, 3:4 to 4:4, 7:7, 9:4,
10:10, 12:3, 12:7, 12:9, 12:14, 12:22
to 12:24, 12:32, 12:38, 12:43, 12:51,
12:55, 12:57, 12:66, 12:71
Errors, 2:30, 4:4, 12:3, 12:23, 12:29,
12:32, 12:57, 12:59, 12:71
Evidence, 1:16, 2:2, 9:4, 10:10, 12:7,
12:22 to 12:24, 12:29, 12:32, 12:43,
12:49, 12:51, 12:55, 12:57, 12:59,
12:66, 12:71
Federal employment, 2:2
Fighting, 12:55
Forum, 12:49, 12:55
Fraud, 12:7, 12:23, 12:24, 12:29, 12:32,
12:49, 12:57, 12:59, 12:71

TERMINATION—Cont'd

Internal Revenue Service, 1:3, 1:4, 1:16,
2:2, 2:13, 2:14, 2:21, 2:30, 3:4, 7:7,
10:10, 12:20, 12:22, 12:23, 12:38,
12:41, 12:57, 12:66, 12:71
Length of service, 10:10, 12:29
Lost earnings, 10:10
Mergers, 2:14, 2:30
Motives, 12:24
Multiemployer Plans, 1:3
Payment of compensation, 2:14
Pension Benefit Guaranty Corporation,
1:4, 2:21, 3:4, 3:5, 7:7, 12:24
Pleadings, 12:23, 12:32, 12:55, 12:66,
12:71
Privacy, 12:9
Punitive damages, 10:10, 12:55
Remedies, 3:5, 12:3, 12:7, 12:23, 12:29,
12:38, 12:43
Settlement, 4:4, 10:10, 12:3, 12:7, 12:14,
12:22 to 12:24, 12:29, 12:32, 12:41,
12:43, 12:49, 12:51, 12:55, 12:57,
12:59, 12:66, 12:71
Severance arrangements, 2:14
State law, 2:14, 9:11, 12:3, 12:7, 12:23,
12:24, 12:29, 12:32, 12:43, 12:49,
12:51, 12:55, 12:57, 12:66, 12:71
Suspension, 2:30, 3:5, 12:7
Tax, 1:3, 1:4, 2:2, 2:13, 2:14, 2:21, 9:4,
9:11, 10:10, 12:3, 12:20, 12:22,
12:24, 12:32, 12:38, 12:41, 12:49,
12:55, 12:57, 12:59, 12:66, 12:71
Timing, 2:13, 2:14, 2:30, 3:4, 12:14,
12:23, 12:29, 12:32, 12:49, 12:57,
12:59

TEXAS

Assignments, 12:3, 12:15, 12:17, 12:29,
12:66, 12:72
Compensation, 12:2, 12:3, 12:5, 12:7,
12:21, 12:23, 12:24, 12:29, 12:32,
12:51, 12:52, 12:57, 12:66, 12:73
Constitutionality, 9:3
Court proceedings, 12:5, 12:17, 12:32
Credits, 8:9, 9:3, 12:51, 12:57, 12:71
Evidence, 6:10, 8:9, 12:2, 12:5, 12:7,
12:15, 12:17, 12:21 to 12:24, 12:26,
12:29, 12:32, 12:51, 12:52, 12:55,
12:57, 12:66, 12:71 to 12:73
Exemptions, 9:3, 12:32, 12:57
Form of payment, 12:7

INDEX

TEXAS—Cont'd

Garnishment, 8:9, 12:32, 12:46, 12:57, 12:71, 12:72
Health, 9:3, 12:7, 12:17, 12:21, 12:23, 12:24, 12:32, 12:34, 12:55, 12:57, 12:71, 12:72, 12:74
Life insurance, 6:10, 12:3, 12:5, 12:7 to 12:9, 12:17, 12:23, 12:26, 12:55, 12:57, 12:66, 12:73, 12:74
Mail, 12:3, 12:32, 12:73
Medical benefits, 8:9, 12:57
Notice, 6:10, 8:4, 8:9, 9:3, 12:2, 12:3, 12:7, 12:9, 12:17, 12:22, 12:23, 12:26, 12:29, 12:32, 12:34, 12:46, 12:55, 12:57, 12:66, 12:71, 12:73, 12:74
Permits, 12:2, 12:3, 12:7, 12:17, 12:29, 12:32, 12:55, 12:57, 12:71, 12:73, 12:74
Remedies, 6:10, 12:2, 12:3, 12:7, 12:8, 12:17, 12:23, 12:26, 12:29, 12:72
Sanctions, 12:17, 12:29, 12:46, 12:71 to 12:74
State statutes, 12:17
Termination of employment, 12:9, 12:22, 12:24
Terms, 6:10, 8:4, 8:9, 9:3, 12:2, 12:5, 12:7 to 12:9, 12:17, 12:21 to 12:24, 12:26, 12:29, 12:32, 12:46, 12:51, 12:52, 12:55, 12:57, 12:66, 12:71, 12:73

THEFT

Retirement plans, 12:39, 12:73

THIRD PARTIES

Labor Management Relations Act, 10:10

TOP-HAT PLANS

Employee Retirement Income Security Act, 2:14

TUITION

Fringe benefits, 12:11

UNEMPLOYMENT COMPENSATION

Employee Retirement Income Security Act, 10:10

UTAH

Appeals, 12:3, 12:6, 12:22, 12:31, 12:32, 12:34, 12:35, 12:57, 12:73
Assignments, 12:3
Benefit plans, 12:3, 12:6, 12:22, 12:34, 12:57

UTAH—Cont'd

Compensation, 12:3, 12:32, 12:35, 12:57, 12:73
Court proceedings, 12:32
Credits, 12:57
Dispute, 12:34, 12:35, 12:57, 12:73
Evidence, 12:6, 12:22, 12:31, 12:32, 12:35, 12:57, 12:73
Exemptions, 12:32, 12:57
Garnishment, 12:32, 12:35, 12:57
Hearing, 12:31, 12:32, 12:34, 12:35, 12:57, 12:73
Life insurance, 12:3, 12:6, 12:57, 12:73
Loans, 12:31, 12:57
Medical benefits, 12:57
Negligence, 12:73
Notice, 12:3, 12:22, 12:32, 12:34, 12:35, 12:57, 12:73
Permits, 12:3, 12:31, 12:32, 12:35, 12:57, 12:73
Privacy, 12:6
Remedies, 12:3, 12:35
Retirement benefits, 12:6, 12:22, 12:31, 12:32, 12:35, 12:57, 12:73
Sanctions, 12:31, 12:73
Termination of employment, 12:22
Terms, 12:22, 12:31, 12:32, 12:35, 12:57, 12:73

VERIFICATION

Aliens, 9:3

VERMONT

Compensation, 12:35, 12:49
Credits, 12:71
Employee benefits, 12:26
Evidence, 12:26, 12:35, 12:49, 12:59, 12:71
Garnishment, 12:35, 12:71
Life insurance, 12:26
Mandatory retirement, 12:49
Notice, 12:26, 12:35, 12:71
Permits, 12:35, 12:71
Records, 12:59
Remedies, 12:26, 12:35
Sanctions, 12:71
Terms, 12:26, 12:35, 12:49, 12:59, 12:71

VESTING

Employee Retirement Income Security Act, 1:4, 1:5, 2:14, 2:18, 3:5, 4:2, 6:7, 10:10, 11:2, 11:5, 12:13, 12:16,

VESTING—Cont'd

12:27, 12:32, 12:35, 12:36, 12:38,
12:50

VIOLATIONS

Federal employment, 2:2

VIRGIN ISLANDS

Mandatory retirement, 12:41
Terms, 12:41

VIRGINIA

Compensation, 12:2, 12:5, 12:23, 12:25,
12:28, 12:33, 12:35, 12:37, 12:43,
12:49, 12:60
Court proceedings, 12:5, 12:33
Evidence, 6:7, 12:2, 12:5, 12:23, 12:26 to
12:28, 12:31, 12:35, 12:37, 12:43,
12:49, 12:55, 12:60
Findings, 12:2, 12:23, 12:60, 12:74
Garnishment, 12:25, 12:28, 12:35
Health, 12:23, 12:37, 12:49, 12:55, 12:74
Hearings, 12:23
Life insurance, 12:5, 12:23, 12:26, 12:55,
12:60, 12:74
Marital status, 12:5, 12:43
Notice, 12:2, 12:23, 12:26, 12:27, 12:33,
12:35, 12:43, 12:55, 12:74
Permits, 12:2, 12:25, 12:31, 12:33, 12:35,
12:55, 12:74
Recommendations, 12:23, 12:60
Remedies, 12:2, 12:23, 12:25, 12:26,
12:28, 12:33, 12:35, 12:43
Sanctions, 12:31, 12:37, 12:74
Terms, 6:7, 6:8, 12:2, 12:5, 12:23, 12:25
to 12:27, 12:31, 12:33, 12:35, 12:37,
12:49, 12:55

WAGE INFORMATION

Terms, 9:3

WAGES

Defined, 1:3, 1:17, 2:9, 2:13, 2:20, 6:7,
9:2, 10:10, 12:20, 12:23, 12:38,
12:49, 12:60
Labor Management Relations Act, 10:10

WAITING PERIODS

Disability benefits, 10:10

WAIVER

Motions, 6:10, 12:17, 12:23, 12:55,
12:57, 12:59, 12:66
Privilege, 2:30

WASHINGTON

Appeals, 12:4, 12:5, 12:7, 12:23, 12:27,
12:29, 12:49, 12:55, 12:57, 12:62,
12:66, 12:72
Assignments, 12:29, 12:66, 12:72
Compensation, 12:5, 12:7, 12:23, 12:29,
12:49, 12:57, 12:66
Costs, 5:13, 12:7, 12:10, 12:23, 12:29,
12:55, 12:57, 12:66
Court proceedings, 12:5
Evidence, 12:4, 12:5, 12:7, 12:10, 12:23,
12:27, 12:29, 12:49, 12:55, 12:57,
12:66, 12:72
Exemptions, 12:57
Garnishment, 12:57, 12:72
Health insurance, 12:55
Hearings, 12:23
Life insurance, 11:2, 12:4, 12:5, 12:7,
12:23, 12:55, 12:57, 12:66
Mandatory retirement, 12:49
Marital status, 12:5, 12:62
Medical benefits, 12:57
Notice, 12:7, 12:23, 12:27, 12:29, 12:55,
12:57, 12:66
Permits, 12:4, 12:7, 12:29, 12:55, 12:57
Remedies, 12:4, 12:7, 12:23, 12:29,
12:72
Retirement benefits, 11:2, 12:5, 12:7,
12:23, 12:29, 12:49, 12:55, 12:57,
12:62, 12:66, 12:72
Sanctions, 12:29, 12:72
Terms, 5:7, 5:13, 12:5, 12:7, 12:10,
12:23, 12:27, 12:29, 12:49, 12:55,
12:57, 12:62, 12:66

WEST VIRGINIA

Appeals, 12:23, 12:25, 12:26, 12:35,
12:37, 12:60
Compensation, 12:23, 12:25, 12:35,
12:37, 12:60
Evidence, 6:7, 12:23, 12:26, 12:35,
12:37, 12:60
Future earnings, 12:60
Garnishment, 12:25, 12:35
Health, 12:23, 12:37
Hearings, 12:23
Life insurance, 12:23, 12:26, 12:60
Notice, 12:23, 12:26, 12:35
Permits, 12:25, 12:35
Remedies, 12:23, 12:25, 12:26, 12:35
Sanctions, 12:37

INDEX

WEST VIRGINIA—Cont'd

Terms, **6:7, 12:23, 12:25, 12:26, 12:35, 12:37**

WISCONSIN

Answers, **12:73**

Assignments, **12:40**

Compensation, **12:7, 12:32, 12:35, 12:52, 12:53, 12:73**

Court proceedings, **12:32**

Disability benefits, **12:40**

Evidence, **12:7, 12:31, 12:32, 12:35, 12:40, 12:52, 12:55, 12:73**

Exemptions, **12:32**

Garnishment, **12:32, 12:35, 12:40**

Health, **12:7, 12:32, 12:40, 12:53, 12:55**

Hearings, **12:40**

Life insurance, **12:7, 12:40, 12:55, 12:73**

Notice, **12:7, 12:32, 12:35, 12:40, 12:55, 12:73**

Permits, **12:7, 12:31, 12:32, 12:35, 12:55, 12:73**

Remedies, **12:7, 12:35, 12:40**

Retirement benefits, **12:7, 12:31, 12:32, 12:35, 12:40, 12:52, 12:55, 12:73**

WISCONSIN—Cont'd

Sanctions, **12:31, 12:40, 12:73**

Sick leave, **12:53**

Support payments, **12:32**

Terms, **12:7, 12:31, 12:32, 12:35, 12:40, 12:52, 12:55, 12:73**

WITHHOLDING

Death benefits, **2:13, 12:23, 12:57**

Disability benefits, **12:23, 12:28, 12:56, 12:57**

WOMEN

Medical benefits, **10:10**

WYOMING

Assignments, **12:29**

Compensation, **12:29, 12:60**

Evidence, **12:29, 12:60, 12:71**

Garnishment, **12:71**

Life insurance, **12:60**

Notice, **12:29, 12:71**

Permits, **12:29, 12:71**

Remedies, **12:29**

Sanctions, **12:29, 12:71**

Terms, **12:29, 12:71**