

Index

ABORTIONS

Medical benefits, 10:87

ACCELERATED DEATH BENEFITS

Life insurance, 10:142, 11:5

ACQUISITION

Agreements, 2:28, 5:3, 5:9, 18:5

Amendments, 5:6, 7:28

Appreciation rights, 7:26, 7:28

Assets, 2:21, 2:25, 2:28, 2:29, 2:32,
2:33, 2:35, 5:2, 6:11, 7:28,
10:66, 17:23, 18:5

Assumption, 2:33, 5:9

Controlled group rules, 10:66

Defined benefit plan, 2:28

Disability, 7:28, 7:30

ERISA, 2:21, 2:28, 2:29, 2:32 to
2:35, 7:28, 7:30, 10:64, 17:23,
18:5

ESOPs, 2:28

Incentive stock options, 5:9, 7:7

Insider trading, 5:3

Modification, 5:9

Multiple employer plans, 2:25

Options, 2:33, 5:2, 5:3, 5:6, 5:9, 7:7,
7:16, 7:26, 7:28

Profits interest awards, 5:2

Prohibited transactions, 2:21, 2:25,
2:28, 2:29, 2:32, 2:34, 2:40

Qualified equity grant deferrals, 5:9

Restricted stock grants, 5:3

Restricted stock units, 5:2

Retiree health, 2:28

Severance, 5:9, 18:5

Stock, 2:28, 2:33, 5:2, 5:3, 5:6, 5:9,
6:11, 7:7, 7:16, 7:26, 7:28, 7:30,
10:66, 18:5

Termination, 2:28, 5:2, 5:3, 5:6, 5:9,
7:7, 7:28, 7:30, 10:66, 17:23

Transfers, 5:2, 5:3, 5:6, 5:9, 7:7

ADMINISTRATORS

Retirement plans, 17:14, 17:22

ADOPTION

Medical benefits, 10:125, 15:2, 16:65

AFFIRMATIVE ACTION

Compliance, 3:25, 3:28

Coverage, 3:25

Enforcement, 3:28

Evidence, 2:37

Government contractors, 3:25

Notice, 2:37

AGE

Group insurance, 11:32

Individual retirement accounts, 1:47

AGE DISCRIMINATION

ADEA, 1:59, 3:3, 3:4, 3:7, 3:14,
3:17, 11:1, 12:1, 18:4

Agencies, 3:3

Benefits, 3:1, 3:3, 3:7, 3:14, 11:1,
18:4

Compensation, 3:1, 3:3, 11:1

Disparate impact, 3:3

Disparate treatment, 3:3

Employees, 1:59, 3:1, 3:3, 3:7, 3:14,
11:1, 12:1, 18:4

Employers, 3:1, 3:3, 3:7, 3:14, 11:1

Equal Employment Opportunity
Commission, 3:14

Federal law, 1:59

Generally, 3:1, 11:1, 12:1

Knowing and voluntary, 3:14

Notice, 3:1

Pensions, 3:3

Tax, 11:1, 12:1, 18:4

Termination of employment, 3:14

Waivers, 3:14

AGE DISCRIMINATION IN EMPLOYMENT ACT

Date, 3:3, 3:14

EMPLOYEE FRINGE & WELFARE BENEFIT PLANS

AGE DISCRIMINATION IN EMPLOYMENT ACT—Cont'd

Employment agencies, **3:3**
Equal Employment Opportunity
Commission, **3:14**
Evidence, **11:1**
Intent, **3:3**
Notice, **3:1**
Older Workers Benefit Protection
Act, **3:3, 3:14**
Service, **3:3**
Terms, **3:3, 3:14**

AIDS

Amendment, **10:34, 10A:1**
Americans with Disabilities Act,
3:26, 3:33
Analysis, **3:35**
Assessment, **10A:1**
Assistance, **10:34, 10A:1**
Availability, **10:34, 10A:1**
Benefits, **3:33, 3:35, 10:3, 10:34,**
10A:1
Business, **10A:1**
Cards, **10A:1**
Care, **10:3, 10:34, 10A:1**
Carrying out, **10A:1**
Change, **3:35, 10:34, 10A:1**
Claims, **3:35, 10:34**
Classification, **3:35**
COBRA, **10:3, 10A:1**
Compensation, **10:3, 10A:1**
Compliance, **10A:1**
Conditions, **3:35, 10:34**
Consumer Price Index, **10A:1**
Contributions, **10:3, 10A:1**
Costs, **3:35, 10:34, 10A:1**
Counsel, **10:3**
Coverage, **3:33, 3:35, 10:3, 10:34,**
10A:1
Data, **3:35**
Deductibles, **10:34**
Denial, **3:33**
Departments, **10A:1**
Dependents, **10:3, 10A:1**
Design, **10:34**
Details, **10A:1**
Discounts, **10:34**

AIDS—Cont'd

Discrimination, **3:26, 3:33, 3:35,**
10:34, 10A:1
Drugs, **10A:1**
Eligibility, **3:26, 10:34**
Enforcement, **10A:1**
Enrollment, **10:34, 10A:1**
Equity, **10A:1**
Erisa, **3:26, 3:33, 3:35, 10:3, 10:34**
Establishing, **10:34**
Evidence, **10:34**
Exclusions, **10:34, 10A:1**
Exemptions, **10A:1**
Exercise, **10A:1**
Expenses, **3:33, 10:3, 10A:1**
Experience, **3:35, 10:34**
Facilities, **3:26, 10:34**
Factors, **10:34**
Facts, **3:35**
Family, **10:3, 10A:1**
Fees, **10A:1**
Filing, **10A:1**
Fitness, **10:34**
Forms, **10A:1**
Guidelines, **10A:1**
Health, **3:33, 3:35, 10:3, 10:34,**
10A:1
Health care, **10:34, 10A:1**
Hours, **10A:1**
Income, **10:3, 10A:1**
Information, **10:34, 10A:1**
Injuries, **10:3, 10:34**
Insurance, **3:33, 10:3, 10:34, 10A:1**
Irs, **10:3, 10A:1**
Issues, **3:33, 3:35**
Laws, **3:26, 3:33, 3:35, 10A:1**
Legal, **10A:1**
Liability, **10:3, 10A:1**
Limitations or restrictions, **10:34**
Making, **10A:1**
Management, **10A:1**
Minimum, **10A:1**
Notice, **10:3, 10A:1**
Number, **3:26, 10A:1**
Options, **10A:1**
Organizations, **3:26, 10A:1**
Paid, **10:3, 10A:1**
Part-time, **10A:1**

INDEX

AIDS—Cont'd

Participation, **3:26, 10:34**
Pay, **10:3, 10:34, 10A:1**
Payment, **10:3, 10A:1**
Penalties, **10A:1**
Performance, **10:3**
Plans, **3:26, 3:33, 3:35, 10:3, 10:34, 10A:1**
Points, **10A:1**
Policies, **3:33, 10:3, 10A:1**
Practices, **3:26**
Prevention, **10:3, 10:34**
Programs, **3:26, 10:34, 10A:1**
Property, **10A:1**
Protection, **10A:1**
Reduction, **10:3, 10:34, 10A:1**
Reimbursement, **10:3, 10:34**
Reporting, **10A:1**
Responsibilities, **10A:1**
Restrictions, **10:34**
Retirement, **10:3**
Rewards, **10:34**
Rights, **3:26, 10:3**
Rules, **10:3, 10:34, 10A:1**
Salary, **10:3**
Sales, **10A:1**
Self-insured plans, **10A:1**
Services, **3:26, 10:3, 10A:1**
Setting, **3:26**
Sharing, **10:3, 10A:1**
Smoking, **10:3, 10:34**
Standards, **10:34**
State, **3:26, 10:3, 10A:1**
Statements, **10A:1**
Statutes, **10A:1**
Support, **10:3**
Television, **3:26**
Time, **10:3, 10:34, 10A:1**
Transportation, **3:26, 10:3**
Types, **10:34**
Use, **10A:1**
Verification, **10:3**
Veterans, **10A:1**
Voluntary, **10A:1**
Wages, **10A:1**
Wellness programs, **10:34**

ALIENS

Discrimination, **10:4, 11:32**
Evidence, **17:16**
Notice, **10:4, 17:16**
Resident aliens, **10:10**

ALTER EGOS

Unfair labor practices, **3:75**

AMERICANS WITH DISABILITIES ACT

Accommodations, **3:26, 3:33**
AIDS, **3:26, 3:33**
Arthritis, **3:44**
Cancer, **3:44**
Determination, **3:43**
Diabetes, **3:44**
Disability, **3:26, 3:33, 3:43, 3:60, 12:10**
Discrimination, **3:25, 3:26, 3:33, 3:60, 10:64**
Employers, **3:43, 10:64**
Epilepsy, **3:44**
Evidence, **10:64**
Government contractors, **3:25**
Insurance, **3:25, 3:33, 10:64**
Local governments, **3:25**
Major life activities, **3:43**
Mental impairment, **3:43**
Migraine headaches, **3:44**
Notice, **3:43, 3:60**
Pregnancy, **3:44, 3:60**
Public transportation, **3:26**
Qualified individuals, **12:10**
Reasonable accommodation, **3:60**
Rehabilitation act, **3:25**
Religion, **3:60**
Request, **10:64**
Stroke, **3:44**
Substance abuse, **3:44**
Substantially limits, **3:43**
Transportation, **3:26**
Treatment, **3:25, 3:26, 3:44, 3:60, 10:64**

ANNUITIES

Death benefits, **11:10, 11:15 to 11:17**
Distributions, **6:20, 6:40, 6:41, 11:10, 11:15, 11:17**

EMPLOYEE FRINGE & WELFARE BENEFIT PLANS

ANNUITIES—Cont'd

- Employer deductions, **6:40**
- Funding, **1:47, 6:40, 6:41**
- Individual retirement accounts, **1:47**
- Life insurance, **1:47, 2:28, 3:75, 6:40, 11:10, 11:15 to 11:17, 16:6**
- Nonqualified deferred compensation, **6:20, 6:40, 6:41**
- Past service, **3:75**

ARBITRARY AND CAPRICIOUS STANDARD

- Retirement plans, **18:3**

ARBITRATION

- Agreements, **3:75, 16:5, 16:7, 16:87, 16:89**
- Alternative dispute resolution, **1:37, 1:38**
- Appeal, **1:37, 1:38, 16:5, 16:89**
- Arbitration provisions, **16:87 to 16:89**
- Binding arbitration, **16:23, 16:89**
- Collective bargaining agreements, **3:75**
- Consideration, **10:105, 10:144**
- Contracts, **16:87**
- Costs, **1:37, 3:75, 16:88**
- Discovery, **16:5**
- Evidence, **1:38, 3:75, 16:5**
- Federal Arbitration Act, **16:87**
- Judicial review, **3:75, 16:5**
- Jurisdiction, **3:75, 16:23**
- Litigation, **3:75, 16:5, 16:23**
- Process, **1:37, 3:75, 10:144, 16:5, 16:23, 16:88**
- Remedies, **1:37, 3:75, 16:88**
- Standard of review, **16:5**
- Waiver, **16:89**

ARKANSAS

- Compensation, **1:55**
- Conditions, **1:55**
- Terms, **1:55**

ASSOCIATIONS

- Labor Management Relations Act, **14:6**
- Unions, **8:3**

ATTORNEYS

- Discovery, **16:71**
- Work product privilege, **16:69**

AUTOMATIC ENROLLMENT

- Cafeteria plans, **10A:1, 15:3**

BACKPAY

- Defenses, **3:22**
- Title VII, **3:22, 3:24**

BANKRUPTCY

- Administrative expenses, **16:67**
- Garnishment, **16:66**
- Participation, **6:40**
- Payroll deductions, **2:7**
- Retiree benefits, **16:67**
- Vacation pay, **12:3**
- Wages, **2:2, 2:3**

BEHAVIOR

- Unfair labor practices, **3:75**

BENEFICIARIES

- Employee Retirement Income Security Act, **1:1, 2:2, 10:143**
- Group insurance, **10:36, 17:8**

BENEFIT FUND

- Trustees, **3:75**

BENEFITS

- Automobile insurance, **10:112**
- Computers, **17:14**
- Personal services, **9:19, 10:41, 18:6**
- Transportation, **3:67, 4:2, 4:3, 4:5 to 4:7, 4:15, 10:3, 16:60, 17:14**
- Working condition fringes, **4:1, 4:2, 4:5**

BEREAVEMENT

- Leave of absence, **3:67**
- Pay, **3:67**

BUSINESS NECESSITY

- Evidence, **3:21**

CAFETERIA PLANS

- Automatic enrollment, **10A:1, 15:3**
- Dependent care assistance, **15:2, 15:7, 15:15, 15:18, 17:16**
- Elections, **10:2, 15:1, 15:2, 15:5, 15:7, 15:9, 15:10, 15:14, 15:16,**

INDEX

CAFETERIA PLANS—Cont'd 15:18, 15:21, 17:14

Family and Medical Leave Act,
15:13

Family status, 15:1, 15:3, 15:16,
15:21

Flexible spending arrangements,
15:15 to 15:17

Health benefits, 10:2, 10:16, 15:2,
15:6, 15:18, 17:16

Highly compensated individuals,
15:6

Medical benefits, 10:2, 15:2, 15:16

Nondiscrimination rules, 10:16,
10A:1, 15:5

Premiums, 10:2, 10A:1, 15:2, 15:15,
15:18, 17:16

Qualified benefit, 15:2, 15:3, 15:6,
15:9

Requirements, 10:16, 10A:1, 15:1 to
15:19, 15:21, 17:14, 17:16

Tax treatment, 15:6, 15:18

CALIFORNIA

Compensation, 1:54, 1:55, 2:3, 12:7

Conditions, 1:54, 1:55, 12:7, 16:65

Constitutionality, 10:60, 10A:22

Contractors, 1:54

Credits, 10A:22

Disclosures, 1:55, 12:7

Dispute, 10A:22

Equipment, 1:54

Evidence, 2:3, 12:7

Garnishment, 1:54

Health, 1:54, 1:55, 2:3, 10:60,
10:102, 10:107, 10A:19,
10A:22, 12:7, 16:45

Life insurance, 1:54, 11:33, 16:16,
16:65

Marital status, 1:54

Medical benefits, 16:65

Notice, 11:33, 12:7

Penalties, 16:45

Permits, 10:60, 16:65

Physical exams, 1:54

Privacy, 1:54, 10:60

Remedies, 12:7

Sex discrimination, 1:54

Taxes, 1:54, 1:55, 10A:19

CALIFORNIA—Cont'd Terms, 1:54, 1:55

CANCELLATION

Stock options, 5:2, 5:10, 7:29

CAPACITY

Unfair labor practices, 3:75

CHILD LABOR

Notice, 3:1

CHURCH PLANS

Death benefits, 11:32

ERISA, 1:2, 1:10, 1:13, 8:8, 17:2,
17:16

Internal Revenue Code, 11:32, 17:2

Penalties, 17:16

Tax, 1:13, 11:32, 17:16

Trusts, 8:8

Vesting, 1:2

CHURCHES

Federal law, 10:65, 10A:21

CIRCUMSTANTIAL EVIDENCE

Evidence, 2:37

CIVIL RIGHTS ACT

Employment practices, 3:1, 3:21

CLAIMS

National Labor Relations Act, 16:72

CLASS ACTIONS

Settlement, 16:67

COERCION

Discrimination, 3:29

COINSURANCE

Health insurance plans, 10A:21

COLLECTIVE BARGAINING

Agreement, 2:2, 2:3, 3:28, 3:42,
3:75, 4:15, 8:2, 8:3, 8:7, 8:9,
9:5, 9:15, 9:21, 10:4, 10:10,
10:119, 10:121, 10A:8, 11:32,
13:3, 14:4, 14:5, 14:7, 15:6,
15:19, 16:20, 16:89, 17:7, 17:9

Alter egos, 3:75

Bankruptcy, 2:2 to 8:2

Bargaining unit, 3:75, 8:3, 10:16

Disabilities, 3:28

EMPLOYEE FRINGE & WELFARE BENEFIT PLANS

COLLECTIVE BARGAINING

—Cont'd

Fair representation, 3:75
Good faith, 3:75, 4:15, 9:5, 9:21,
10:12, 10:16, 11:32, 13:3, 14:4,
15:19
Plant closings, 3:1
Remedies, 3:75, 17:9
Waiver, 16:89

COLLECTIVE BARGAINING AGREEMENTS

Aliens, 14:4
Amendment, 17:9
Arbitration, 3:75
Awards, 6:45
Bargaining unit, 3:75, 8:3
Benefits, 3:57, 3:75, 6:45, 8:3, 10:12,
10:40, 10:119, 14:4, 17:7, 17:9
Business, 14:4, 17:9
Changes, 3:75, 17:9
Compensation, 3:75, 6:45, 14:4
Conditions, 3:57, 14:4, 17:9
Damages, 17:9
Date, 6:45, 17:7, 17:9
Death, 3:75, 6:45, 8:3
Description, 17:7, 17:9
Determinations, 17:9
Drugs, 17:9
Eligibility, 3:75, 10:119, 14:4, 17:9
Establishment, 17:7
Evidence, 3:75, 8:3, 10:119

COLORADO

Health, 16:45

COMMERCE

Labor Management Relations Act,
3:41

COMMON CONTROL

National Labor Relations Act, 8:3

COMMON LAW

Social security, 1:54

COMMUNITY PROPERTY

Life insurance, 16:65

COMPENSATION

ADEA, 3:3, 3:18, 11:1
Defenses, 3:22, 16:6

COMPENSATION—Cont'd

Discrimination, 1:47, 1:54, 3:1, 3:3,
3:18, 3:21, 3:22, 4:3, 6:34, 9:1,
10:4, 10A:1, 10A:8, 11:1,
11:32, 12:11, 15:19, 15:21,
16:47

Equal skill, 3:22

ERISA, 1:1 to 1:3, 1:7, 1:9 to 1:11,
1:15, 1:18, 1:19, 1:40, 1:47,
1:54, 1:55, 2:2, 2:3, 2:5, 2:18,
2:21, 2:28, 2:31, 3:1, 3:3, 3:18,
3:21, 3:22, 3:41, 3:52, 3:59,
3:61, 3:69, 3:75, 6:1, 6:3, 6:29
to 6:32, 6:36, 6:39, 6:40, 6:42,
6:45, 6:60, 6:62, 7:28, 7:29,
8:8, 9:1, 9:3, 9:7, 9:8, 10:3,
10:19, 10:80, 10A:8, 11:1, 12:7,
12:11, 15:2, 15:21, 16:6, 16:18,
16:47, 16:50, 17:2 to 18:2,
18:5, 18:6

Establishment, 1:3, 1:54, 2:28, 3:1,
10:19, 10A:1, 15:2, 15:21, 18:2

Family and Medical Leave Act, 3:41

FMLA, 3:41, 3:59, 3:61

Grandfathering, 10A:8

Longevity, 4:1

Managers, 1:55, 4:12, 6:35, 11:31,
18:2

Merit system, 3:21

Service, 1:3, 1:7, 1:47, 2:2, 2:5,
2:18, 2:28, 3:3, 3:69, 3:75, 4:1,
4:3, 4:5, 4:6, 4:12, 5:1, 5:2, 5:5,
5:6, 5:9, 5:10, 6:1 to 6:4, 6:6 to
6:13, 6:15 to 6:17, 6:30, 6:41,
6:43, 6:45, 6:47, 6:51, 6:52,
6:55, 6:59, 6:61, 6:62, 8:8, 9:7,
9:19, 10:4, 10:14, 10:67, 10:80,
10:124, 10:125, 10A:1, 10A:4,
10A:8, 10A:13, 11:25, 11:31,
11:32, 12:2, 12:4, 12:7, 13:3,
14:4, 15:6, 15:19, 16:18, 18:2

Sex discrimination, 1:54, 3:21

Similar working conditions, 3:22

Social Security Act, 3:1, 6:45, 12:7

State laws, 1:54, 3:1, 10:80, 12:7,
15:2

Supervisors, 3:41, 18:2

Teachers, 6:3

Title VII, 3:1, 3:21, 3:22, 3:41

INDEX

COMPENSATION—Cont'd

Voluntary employee beneficiary associations, **1:47, 12:11, 14:4, 14:7**

COMPLAINTS

Parties, **10A:21**
Relief, **3:59**

COMPLIANCE

Labor Management Relations Act, **3:75**
Unions, **3:75, 17:5**

COMPUTERS

Benefits, **17:14**

CONCILIATION

Enforcement, **3:21**

CONGRESS

Fair Labor Standards Act, **3:41**

CONNECTICUT

Disclosure, **8:7**
Exemptions, **8:7**
Health, **8:7, 16:45**
Medical benefits, **8:7**
Notice, **8:7**
Penalties, **8:7, 16:45**

CONSIDERATION

Termination of employment, **3:14, 5:2, 7:30, 16:17**

CONSOLIDATED OMNIBUS BUDGET RECONCILIATION ACT

Coverage, **10:65**
Department of Labor, **10:65**
Eligibility for, **10:65**
Notices, **10:65**
Overview, **10:65**
Qualifying events, **10:65**

CONSTRUCTIVE RECEIPT

Nonqualified deferred compensation, **6:2, 6:17, 6:22, 6:38 to 6:40, 6:62**

CONTRACTORS

California, **1:54**

COORDINATION

Disability benefits, **10:117**

COSMETIC SURGERY

Medical benefits, **10:3**

COST OF LIVING

Social security, **6:45**

COSTS AND EXPENSES

Bad faith, **10A:23**
Benefits, **10A:23**
Expert witness fees, **10A:23**

COURTS

Collective bargaining agreements, **3:75, 10:119, 17:9**
Labor relations, **16:72**

COVERAGE

Medical benefits, **8:7, 10:2, 10:3, 10:14, 10:65, 10:87, 10:112, 10:119, 10:126, 10:127, 10:131, 10A:6, 15:2, 15:16, 16:17**

DAMAGES

Attorney fee awards, **16:60**
Backpay, **3:22, 3:24**
Benefits, **1:1, 1:61, 3:21, 3:22, 3:38, 3:59, 3:64, 3:77, 6:30, 10:75, 10:95, 10:104, 10:106, 10:118, 10A:23, 12:11, 16:6, 16:17, 16:52, 16:60, 16:89, 17:9, 18:5**
Compensation, **1:1, 3:18, 3:21, 3:22, 3:59, 6:30, 10A:23, 12:11, 16:6, 16:50, 18:5**
Computation, **2:37, 16:60**
Defined, **2:6, 3:77, 17:9**
Emotional distress, **16:52**
Employment discrimination, **3:38**
Federal government, **10A:23**
Fringe benefits, **3:21**
Front pay, **3:18, 3:19**
Intentional discrimination, **3:21**
Liquidated damages, **3:18, 3:19, 3:59**
Medical expenses, **3:77, 10:75, 10:95, 10:106, 16:6**
Period, **2:37, 3:21, 3:77, 10:75, 10:95, 10:106, 12:11, 16:89, 17:9, 18:5**
Prejudgment interest, **16:6**

EMPLOYEE FRINGE & WELFARE BENEFIT PLANS

DAMAGES—Cont'd

Punitive damages, 1:43, 1:53, 2:37,
3:21, 3:22, 3:24, 3:64, 16:6,
16:17, 16:53
Reinstatement, 3:21, 3:59, 10A:23,
16:17
Remedies, 1:1, 1:43, 1:53, 3:24,
3:38, 10A:23, 16:6, 16:17, 17:9
Restrictions, 12:11, 17:9
Tax, 6:30, 10:95, 12:11, 16:17, 17:9,
18:5
Title VII, 3:21, 3:22, 3:24, 3:38,
16:17
Total, 3:21, 6:30, 10:106, 12:11,
16:6, 16:60

DE MINIMIS FRINGE BENEFITS

Defined, 4:6, 4:12

DEDUCTIONS

Funded welfare benefit plans, 9:1 to
9:22
Life insurance premiums, 9:4
Nonqualified deferred compensation,
6:25, 6:26, 6:39, 6:40
Sick leave, 3:53

DEFENSES

Benefit claims, 16:6
Compensation, 3:22, 16:6
Equal Pay Act, 3:22
Laches, 16:72

DEFINED BENEFIT PLANS

Retirement benefits, 1:49

DEFINED CONTRIBUTION PLANS

Retirement benefits, 1:49

DEGREE

Violation, 1:4, 10:75

DELAWARE

Notice, 16:44

DELIVERY

Collective bargaining agreements,
17:7, 17:9

DEPARTMENT OF LABOR

Exemptions, 1:41, 2:5, 2:18, 2:19,
2:23, 8:7, 10:143, 16:90

DEPARTMENT OF LABOR

—Cont'd

Occupational Safety and Health
Administration, 10A:23
Secretary of Labor, 2:19, 2:23, 3:59,
3:71, 8:3, 8:4, 8:7, 10:65,
10:143, 16:18, 16:21, 16:61,
16:90, 17:3, 17:19, 17:23

DEPENDENTS

Fringe benefits, 3:21, 4:5, 4:6,
10:124, 15:2
Medical benefits, 9:20, 10:3, 10:65,
10:81, 10:87, 10:124, 10:126,
10A:6, 15:2

DISABILITIES

Accommodations, 3:26, 3:33
Age, 3:43, 3:60, 12:8
Alcohol use, 3:44
Americans with Disabilities Act,
3:25, 3:26, 3:33, 3:43, 3:44,
3:60, 10:64, 12:10
Attendance, 3:29
Benefits, 3:25, 3:28, 3:33, 3:35, 3:36,
3:56, 3:60, 3:65, 6:9, 10:14,
10:87, 12:7 to 12:10
Business necessity, 3:29
Costs, 3:35, 10:87
Direct threat, 3:29
Drug use, 3:29
Evidence, 10:14, 10:64, 12:7
Examinations, 3:29
Health insurance, 10:64, 10:87
Impairment, 3:28, 3:43, 3:44, 6:9
Inquiries, 3:29, 3:36
Insurance, 3:25, 3:33, 10:14, 10:64,
10:87, 12:7
Interference, 3:29
Learning disabilities, 3:28
Major life activity, 3:28, 3:35
Mental disabilities, 12:10
Notices, 12:7
Procedure, 12:7
Qualification standards, 3:29
Reasonable accommodation, 3:28,
3:29, 3:60
Rehabilitation Act, 3:25, 3:56
Remedies, 12:7
Retaliation, 3:29

INDEX

DISABILITIES—Cont'd

Seniority, **12:9**
Serious health condition, **3:43, 3:44, 3:56**
Substantially limits, **3:28, 3:43**
Undue hardship, **3:28, 3:68**
Waiver, **12:7**

DISABILITY BENEFITS

Compensation, **1:54, 2:3, 3:21, 3:75, 6:1, 9:5, 10:124, 12:4, 12:7, 12:11**
Funded welfare benefit plans, **9:5, 9:6**
Life insurance, **1:54, 3:53, 3:75, 9:5, 10:124, 16:33, 16:60**
Medical benefits, **9:5, 10:124**
Offsets, **1:54**
Retirement plans, **12:4**
Statute of limitations, **16:44, 16:88**
Taxation, **9:5, 9:6, 12:4, 14:2**
Waiting period, **12:11**

DISCIPLINE

Evidence, **16:17**
Insubordination, **16:17**
Prima facie case, **16:17**
Remedies, **16:17**
Termination of employment, **16:17**

DISCOUNTS

Employee discounts, **4:1, 4:3, 4:4, 4:6**
Gross profit percentage, **4:4**
Highly compensated employees, **4:3, 4:6**
No-additional-cost services, **4:1, 4:3**
Nondiscrimination rules, **4:3, 4:6, 10:34**
Qualified property or services, **4:4**
Substantially the same terms, **4:3, 4:6**

DISCOVERY

Harassment, **16:71**
Privacy, **10:49**
Relief, **2:6, 5:5, 18:3**
Sanctions, **16:70, 16:71**
State court proceedings, **16:71**
Summary judgment, **18:3**

DISCRIMINATION

California, **1:54**
District of Columbia, **3:25**
Florida, **16:47**
Georgia, **16:47**
Kentucky, **3:9**
New York, **10:8, 16:17**
Ohio, **11:1**
Rhode Island, **12:11**
Texas, **1:54**
Washington, **3:60**
Wisconsin, **1:54**

DISPARATE IMPACT

Civil Rights Act, **3:21**
Harassment, **3:21**
Insurance, **3:3, 3:21**
Pretext, **3:21**
Sexual orientation, **3:21**

DISPARATE TREATMENT

Age discrimination, **3:3**
Civil Rights Act, **3:21**
Damages, **3:21**
Harassment, **3:21**
Hiring, **3:3**
Intentional discrimination, **3:21**
Pretext, **3:21**
Protected class, **3:3**
Punitive damages, **3:21**
Sexual orientation, **3:21**

DISTRIBUTIONS

Collective bargaining agreements, **17:9**

DISTRICT OF COLUMBIA

Compensation, **1:55**
Disclosures, **1:55**
Employment practices, **3:25**
Health, **1:55, 10:65**
Health insurance, **1:55, 10:65**
Medical benefits, **10:65**
Notice, **10:65**
Termination of employment, **10:65**
Terms, **1:55**

EMPLOYEE FRINGE & WELFARE BENEFIT PLANS

DIVIDENDS

Death benefits, 9:9, 11:1, 11:8, 11:9,
11:12, 11:16, 11:17, 11:21,
11:32
Stock options, 5:3, 5:5, 5:9 to 7:11,
7:19

DOMESTIC PARTNERS

Preemption, 1:54

DRUGS

Testing, 10A:11

DURATION

Collective bargaining agreements,
3:57, 3:75, 10:119

EARLY RETIREMENT

Age discrimination, 3:3, 3:4, 3:7,
3:14
Benefits, 1:44, 1:49, 1:54, 1:61, 2:7,
2:12, 3:3, 3:7, 3:9, 3:11, 3:14,
16:17, 16:65, 18:2, 18:3
Communicating, 2:12
Discrimination, 1:54, 3:3, 3:4, 3:7,
3:9, 3:11, 3:14, 16:17
Equitable estoppel, 1:44
ERISA, 1:44, 1:49, 1:54, 1:61, 2:7,
2:12, 3:3, 3:4, 3:7, 3:9, 3:11,
3:14, 16:17, 16:65, 18:2, 18:3
Incentives, 2:12, 3:11
Modifications, 1:44
Older Workers Benefit Protection
Act, 3:3, 3:4, 3:7, 3:14
Policies, 1:44, 1:54
Preemption, 1:44, 1:54, 1:61, 16:65
Qualification, 3:7
Release, 1:54, 2:7, 3:14, 18:2
Requirements, 1:44, 1:49, 1:54, 2:7,
3:9, 3:14, 18:2
Separation, 18:3
Waiver, 3:14, 16:65

EARNINGS

Labor Management Relations Act,
14:6

EDUCATIONAL ASSISTANCE

Educational assistance programs, 4:1,
4:13, 15:2, 17:16

EFFECTIVE DATE

Worker Adjustment and Retraining
Notification Act, 3:77

ELECTIONS

Eligibility, 5:10, 15:5, 15:9
Employer funds, 15:21
Funds, 6:12, 6:17, 7:28, 15:2, 15:7,
15:16, 15:18, 15:21
Life insurance, 5:9, 15:2, 15:9, 15:21
Litigation, 6:10
Membership, 5:9
Nonqualified deferred compensation,
5:9, 5:10, 6:5, 6:6, 6:10 to 6:12,
6:17
Notice, 4:3, 5:9, 5:10, 6:17, 10:2,
10:14, 10A:16, 15:1, 15:7,
15:16, 15:18, 17:14
Officers, 7:28
Parties, 4:3, 6:11, 7:28, 10:14
Procedures, 3:70, 5:5, 15:5, 17:14
Relief, 3:70, 5:5, 6:11, 6:12, 7:28,
15:18
Settlement, 5:9 to 6:10

EMPLOYEE BENEFITS

Deferral, 10:135
Income, 1:54, 1:55, 10:41, 10:135,
14:2
Limitations, 3:27, 3:75, 10:144,
16:45
Nondiscrimination, 10:41
Social security, 1:54, 3:3, 10:72, 16:5
Tax, 1:54, 1:55, 10:42, 10:135, 14:2
Withholding, 1:54, 10:42

EMPLOYEE POLYGRAPH PROTECTION ACT

Notice, 3:1

EMPLOYEE RETIREMENT INCOME SECURITY ACT

Beneficiaries, 1:1, 2:2, 10:143
Employee assistance programs,
10:143
Employee benefit plan, 10:143
Employees, 1:1, 2:2, 10:143
Exceptions, 2:2
Fiduciary, 1:1, 2:2, 10:143, 16:66
Limitation, 10:143

INDEX

EMPLOYEE RETIREMENT INCOME SECURITY ACT —Cont'd

Management, **2:2, 10:143**
Partners, **2:2**
Pension plans, **16:66**
Plan, **1:1, 2:2, 10:143, 16:66**
Preemption, **1:1**
Remedies, **1:1**
Reporting requirements, **2:2**
Requirements, **1:1, 2:2, 10:143, 16:66**
Termination, **16:66**
Welfare benefit, **2:2, 16:66**
Welfare benefit plans, **16:66**

EMPLOYMENT AGENCIES

Age Discrimination in Employment Act, **3:3**
Employer, **3:3**
Hiring, **3:3**

EMPLOYMENT DISCRIMINATION

Compensatory damages, **3:38**
Disability, **3:38**
ERISA, **3:38, 16:47**
Exhaustion of administrative remedies, **3:38**
Harassment, **16:47**
Hostile work environment, **16:47**
Liability, **3:38**
Statute of limitations, **16:47**

EMPLOYMENT PRACTICES

Business necessity, **3:21**
Commerce, **3:3**
Compensatory damages, **3:21**
Employee Polygraph Protection Act, **3:1**
Exceptions, **3:25**
Former employees, **3:3**
Fringe benefits, **3:21, 3:63**
Independent contractors, **3:3**
Intentional discrimination, **3:21**
Merit system, **3:21**
Person, **3:21**

ENFORCEMENT

Arbitration, **3:75, 10:105, 16:5, 16:7**

ENFORCEMENT—Cont'd

Cause of action, **1:54, 10:79, 16:6**
Criminal penalties, **1:43, 10:61, 10:89**
De novo review, **12:7, 16:5**
Equitable estoppel, **16:6**
ERISA, **1:28, 1:43, 1:54, 1:59, 1:61, 2:5, 2:13, 2:28, 3:3, 3:16, 3:21, 3:28, 3:30, 3:59, 3:73, 3:75, 6:3, 6:30, 6:31, 6:40, 10:79, 10:120 to 10:122, 10:143, 10A:21, 12:7, 16:2 to 16:16, 16:22, 16:60, 16:61, 17:14**
Fiduciary, **1:28, 2:5, 2:13, 2:28, 3:75, 6:30, 6:31, 6:40, 10:143, 12:7, 16:3, 16:5 to 16:7, 16:11, 16:14, 16:22, 16:60**
Injunction, **1:54, 3:75, 10:79, 10A:21**
Internal Revenue Service, **10A:16**
Maryland, **10A:21**
Pension Benefit Guaranty Corporation, **2:13**
Settlement, **12:7, 16:6, 16:60**
Standard of review, **12:7, 16:5**
Statute of limitations, **3:59**
Venue, **2:28**

ENROLLMENT

Health insurance plans, **10A:1, 10A:21**

EQUAL ACCESS TO JUSTICE ACT

Parties, **16:60**

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

Commencement, **3:14**
Employers, **3:14**
Enforcement guidance, **3:28**
Investigation, **3:14**
Reasonable accommodation, **3:28**
Undue hardship, **3:28**

EQUAL PAY ACT

Compensation, **3:22**
Coverage, **3:22**
Criminal sanctions, **3:22**
Defenses, **3:22**

EQUITABLE ESTOPPEL

Retirement plans, 1:44

EQUITABLE RELIEF

Preemption, 10:79

Retirement plans, 18:3

ERISA

Church plans, 1:2, 1:10, 1:13, 8:8, 17:2, 17:16

Enforcement, 1:28, 1:43, 1:54, 1:59, 1:61, 2:5, 2:13, 2:28, 3:3, 3:16, 3:21, 3:28, 3:30, 3:59, 3:73, 3:75, 6:3, 6:30, 6:31, 6:40, 10:79, 10:120 to 10:122, 10:143, 10A:21, 12:7, 16:2 to 16:16, 16:22, 16:60, 16:61, 17:14

Fiduciary responsibility, 1:39, 1:46, 2:1 to 2:24, 2:28 to 2:35, 2:37 to 2:39, 2:42, 6:30, 6:40, 14:5, 16:6, 16:14, 16:18, 16:21, 16:56, 16:58, 16:66, 18:3

Governmental plans, 1:2, 1:10, 1:12, 8:8, 10:65, 10A:14, 17:2, 17:16

HIPAA, 2:11, 10:8, 10:12, 10:31, 10:32, 10:34 to 10:39, 10:44, 10:56, 10:64, 10:121, 10A:8, 17:7, 17:9

ESCROW

Nonqualified deferred compensation, 5:9, 6:19, 6:28, 6:38

EVIDENCE

Affidavits, 10:72

Aliens, 17:16

Burden of Proof, 3:17, 18:6

Business necessity, 3:21

Damages, 1:61, 2:6, 2:37, 3:21, 16:6, 16:17, 16:60, 18:5

Defenses, 16:6

Direct evidence, 3:21, 10:72, 16:17, 16:19

Discovery, 2:6, 16:5

Disparate treatment, 3:21

Documentary evidence, 10:14

Education, 16:33

Group insurance, 10:36

Legitimate, 3:21, 3:75, 16:17

EVIDENCE—Cont'd

Plaintiff, 1:31, 1:61, 2:6, 2:37, 3:17, 3:21, 10:67, 10:72, 11:1, 12:7, 16:6, 16:17, 16:19, 16:33, 16:60

Pretext, 3:21, 16:17

Prima facie case, 16:17

Sanctions, 16:17, 16:60

Similarly situated employees, 2:7

State law, 1:3, 1:44, 1:61, 2:6, 3:21, 8:3, 8:8, 10A:14, 12:7, 16:5

Stereotyping, 3:21

Summary judgment, 10:72, 16:17, 16:19, 16:32, 16:60

Title VII, 3:21, 16:17

Weight, 10:34, 16:33

EXCISE TAXES

Funded welfare benefit plans, 17:15

Retirement plans, 2:1, 6:56

EXECUTIVE ORDER 11246

Fringe benefits, 3:23

Government contractors, 3:23

EXEMPTIONS

Funded welfare benefit plans, 14:1

EXPERT

Costs, 2:13, 3:21, 3:59, 10A:23

Witness, 3:21, 3:59, 10A:23

EXTENT

Labor Management Relations Act, 3:75

Unions, 3:3, 3:75

FACTORS

Labor Management Relations Act, 3:41

FAIR LABOR STANDARDS ACT

Closely related, 3:41

Commerce, 3:41

Congress, 3:41

Coverage, 3:41

Department of Labor, 3:41

Discrimination, 3:1

Employ, 3:41

Employee, 3:1, 3:41

Employer, 3:1, 3:41

Joint employers, 3:41

Knowledge, 3:1

INDEX

FAIR LABOR STANDARDS ACT

—Cont'd

Minimum wage, **3:41**
Notice, **3:1, 3:41**
Public agencies, **3:41**
Regulations, **3:41**

FAIR REPRESENTATION

Claims, **3:75**
Relief, **3:75**

FALSE STATEMENTS

Criminal penalties, **17:20**

FAMILY AND MEDICAL LEAVE ACT

50 employees, **3:41**
Adoption, **3:40**
Benefits, **3:39 to 3:41**
Birth, **3:40**
Civil service employees, **3:40**
Compensation, **3:41**
Coverage, **3:41, 15:13**
Department of Labor, **3:41**
Employees, **3:39 to 3:41**
Employers, **3:40, 3:41**
Federal government, **3:41**
Group health plan, **15:13**
Joint employers, **3:41**
Notice, **3:41**
Part-time employees, **3:41**
Regulations, **3:40, 3:41**
Requirements, **3:40, 3:41, 15:13**
Serious health condition, **3:40**
State laws, **3:39**

FEDERAL EMPLOYMENT

Role, **10:42**

FEDERAL QUESTION

Jurisdiction, **16:16**

FEDERAL STATUTES

Equal protection, **16:90**
Prohibited discrimination, **16:17**
Remedies, **16:17**
Veterans, **3:63**

FEES

Collective bargaining agreements, **6:45, 17:9**

FITNESS

Wellness programs, **10:34, 10A:12**

FLORIDA

Compensation, **16:47**
Evidence, **1:61**
Harassment, **16:47**
Health, **1:61, 10:107, 10:114**
Notice, **16:44, 16:47**
State statutes, **10:114**
Terms, **10:114**

FORMER EMPLOYEES

Employment practices, **3:3**

FORMS

Unions, **1:49**

FRINGE BENEFITS

Death benefits, **4:1, 10:124**
Dependents, **3:21, 4:5, 4:6, 10:124, 15:2**
Employment practices, **3:21, 3:63**
Executive Order 11246, **3:23**
Spouses, **3:21, 4:4, 4:5, 4:8**
Title VII, **3:21**
Tuition assistance, **10:124**

FRONT PAY

Liquidated damages, **3:18, 3:19**

FUNDED WELFARE BENEFIT PLANS

After-tax income, **9:4, 9:5**
Collectively bargained plans, **9:4**
Contributions, **9:1 to 9:11, 9:14, 9:15, 9:17, 9:20, 14:1**
Deduction for contributions, **9:9**
Definitions, **9:7**
Excise taxes, **17:15**
Fund, **9:1 to 9:8, 9:10, 9:15 to 9:18, 9:20, 9:21**
Key employees, **9:9, 9:15, 9:16**
Medical benefits, **9:4, 9:5, 9:16, 9:20**
Qualified asset accounts, **9:5**
Qualified cost, **9:4, 9:5**
Qualified direct costs, **9:5, 9:17**
Taxation, **9:1 to 9:22, 14:1**
Welfare benefit fund, **9:1 to 9:5, 9:18, 9:21**

EMPLOYEE FRINGE & WELFARE BENEFIT PLANS

GARNISHMENT

Defined, **10:14**

Earnings, **10:14**

GEORGIA

Compensation, **1:55, 16:47**

Disclosures, **1:55**

Exemptions, **16:66**

Garnishment, **16:66**

Health, **1:55**

Notice, **16:47**

Permits, **16:66**

Terms, **1:55**

GOLDEN PARACHUTES

Qualified plans, **6:1**

Tax consequences, **18:5**

GOOD FAITH

Civil penalties, **16:21**

Labor Management Relations Act,
3:75

Preemption, **10A:21**

Retaliation, **10:59**

Worker Adjustment and Retraining
Notification Act, **3:77**

GOVERNMENT CONTRACTORS

Americans with Disabilities Act, **3:25**

Executive Order 11246, **3:23**

Rehabilitation Act, **3:25**

GOVERNMENTAL PLANS

ERISA, **1:2, 1:10, 1:12, 8:8, 10:65,
10A:14, 17:2, 17:16**

Internal Revenue Code, **10:65, 17:2**

Penalties, **17:16**

Records, **10A:14**

Tax, **10:65, 17:16**

Trusts, **8:8**

Vesting, **1:2**

GRANDFATHERING

Compensation, **10A:8**

GROUP INSURANCE

Age, **11:32**

Beneficiary, **10:75, 11:32, 17:8**

Coverage, **1:17, 1:19, 10:36, 10:75,
10:80, 11:32**

Dependents, **10:36**

GROUP INSURANCE—Cont'd

Estoppel, **10:75**

Health insurance, **10:36, 10:80**

Life insurance, **11:32**

Notice, **10:36, 10:75**

Preemption, **10:80**

Premiums, **1:19, 10:75, 11:32**

Termination of coverage, **10:36**

HEALTH CARE

Industry, **1:55, 10:126, 10A:1**

HEALTH INSURANCE

PORTABILITY AND

ACCOUNTABILITY ACT

Coverage, **10:8 to 10:11, 10:23,
10:31 to 10:40, 15:8**

Creditable coverage, **10:31, 10:34,
10:36**

Discrimination, **10:8, 10:34**

Eligibility, **10:31, 10:33 to 10:35**

Enrollment, **10:11, 10:31, 10:34 to
10:36, 15:8**

Notice, **10:9, 10:11, 10:35, 10:36,
10:38**

Preexisting conditions, **10:31, 10:34**

Premiums, **10:10, 10:33, 10:34,
10:136**

HEALTH MAINTENANCE

ORGANIZATIONS

Employer contributions, **10:94**

Qualified HMO, **10:94**

HIGHLY COMPENSATED

INDIVIDUALS

Cafeteria plans, **15:6**

HIRING

Age discrimination, **3:1, 3:3**

Agencies, **3:3**

Employment agencies, **3:3**

Employment agency, **3:3**

Evidence, **2:13**

Insurance, **2:13, 3:3**

Reinstatement, **3:48**

Title VII, **3:1**

HIV

Erisa, **10:44**

Groups, **10:44**

INDEX

HIV—Cont'd

Health, **10:44**
Information, **10:44**
Minimum, **10:44**
Plans, **10:44**
Services, **10:44**
Types, **10:44**

HOME HEALTH CARE

Medical benefits, **10A:6**

HOSTILE WORK ENVIRONMENT

Harassment, **3:21, 16:47**

HOURS

Unions, **1:49**

HUSBAND AND WIFE

Social security, **15:1**

IDAHO

Health, **10A:9**
Notice, **10A:9**
Termination of employment, **10A:9**

IDENTIFICATION

Collective bargaining agreements,
17:9

ILLINOIS

Administrators, **10A:21**
Constitutionality, **10:60**
Exemptions, **10A:21**
Health, **10:60, 10:100, 10A:21**
Notice, **10A:21**
Permits, **10:60**
Privacy, **10:60**
Terms, **10:100**

INDEPENDENT CONTRACTORS

Employment practices, **3:3**
Nonqualified deferred compensation,
5:9, 6:2, 6:24, 6:47

INDIANA

Evidence, **16:60**
Health, **16:60**
Life insurance, **16:60**
Sanctions, **16:60**

INDIVIDUAL RETIREMENT

ACCOUNTS

Compensation, **1:47**

INDIVIDUAL RETIREMENT

ACCOUNTS—Cont'd

Defined, **1:47**
Income, **1:47**

INSUBORDINATION

Discipline, **16:17**
Termination of employment, **16:17**

INSURANCE

Direct claims, **10A:13**
Drafter, **17:9**
Indemnification, **2:38, 2:39, 16:58**
Notice requirements, **3:59, 4:1, 5:9,**
10:43, 10:65, 10:72, 10:77,
10A:1
Primary coverage, **10:33, 10A:6**
Public policy, **1:44, 2:38, 10:112,**
12:11
Reasonable expectations, **10A:5,**
15:21, 16:31
Unions, **3:3, 3:75, 8:3**

INTENT

Age Discrimination in Employment
Act, **3:3**
Harassment, **3:21**
Summary judgment, **1:55, 16:17,**
16:32
Title VII, **3:21, 16:17**

INTEREST

Preemption, **1:1, 1:11, 1:44, 1:55,**
8:4, 10:80, 10A:21, 16:65

INTERVENTION

Substance abuse, **3:44**

INVESTIGATIONS

Medical benefits, **16:17**

IOWA

Compensation, **1:55**
Disclosures, **1:55**
Health, **1:55**
Terms, **1:55**

JOINT EMPLOYERS

Family and Medical Leave Act, **3:41**

JURISDICTION

Arbitration, **3:75, 16:23**
Complaints, **3:59**

EMPLOYEE FRINGE & WELFARE BENEFIT PLANS

JURISDICTION—Cont'd

Due process, **16:23**
Federal question, **16:16**

KENTUCKY

Compensation, **1:55**
Disclosures, **1:55**
Health, **1:55, 1:57**
Permits, **3:9**
Terms, **1:55, 1:57**

KEY EMPLOYEES

Funded welfare benefit plans, **9:9, 9:15, 9:16**
Life insurance, **3:53, 9:9, 9:16, 10:81, 11:20, 11:32**

LABOR MANAGEMENT RELATIONS ACT

Agents, **3:75**
Agreements, **3:75**
Amount, **3:75**
Arbitration, **3:75**
Authority, **3:41, 3:75**
Benefit fund, **3:75**
Benefits, **1:6, 3:1, 3:41, 3:75, 14:6**
Breach, **3:75**
Business, **3:41**
Claims, **3:75**
Collective bargaining, **3:1, 3:75**
Collective bargaining agreements, **3:75**
Complete, **3:75**
Conditions, **3:41, 14:6**
Coverage, **1:6, 3:41, 14:6**
Decisions, **3:75**
Employers, **3:1, 3:41, 3:75**
Enforcement, **3:75**
Evidence, **3:75**
Expenses, **14:6**
Factors, **3:41**
Individuals, **3:75**
Jurisdiction, **3:75**
Limitations, **3:75**
Members, **3:75, 14:6**
Money, **3:75**
National Labor Relations Act, **3:1**
Nature, **3:41**
Nlrb, **3:75**

LABOR MANAGEMENT

RELATIONS ACT—Cont'd

Notice, **3:1, 3:41, 3:75**
Parties, **3:75**
Proceedings, **3:75**
Purpose, **1:6, 3:75**
Regulation, **1:6**
Relief, **3:41, 3:75**
Representation, **3:75**
Responsibilities, **3:41**
Restrictions, **3:75**
Retirees, **3:75**
Review, **3:75**
Rights, **3:1, 3:41, 3:75**
Role, **3:75**
Safety, **3:1**
Service, **3:75**
Settlement, **14:6**
Standards, **3:1, 3:41, 3:75**
State laws, **3:1**
Successor, **3:41, 3:75**
Supervisors, **3:41**
Unfair labor practices, **3:75**
Unions, **3:75**
Value, **3:75**
Violations, **3:75**

LABOR RELATIONS

Contracts, **3:1, 16:72**
Coverage, **8:3**

LIABILITY

Worker Adjustment and Retraining
Notification Act, **3:77**

LIFE EXPECTANCY

Retirement plans, **6:41**

LIFE INSURANCE

Accelerated death benefits, **10:142, 11:5**
Annuities, **1:47, 2:28, 3:75, 6:40, 11:10, 11:15 to 11:17, 16:6**
Backpay, **3:22**
Beneficiaries, **1:8, 1:11, 1:54, 2:2, 2:13, 2:28, 3:75, 6:30, 6:40, 9:3, 10:121, 10:124, 11:27 to 11:29, 14:4, 14:6, 16:5 to 16:7, 16:18, 16:56, 16:60**

INDEX

LIFE INSURANCE—Cont'd

Collective bargaining agreements, 3:75, 14:4
Community property, 16:65
Deductibility of premiums, 11:32
Employee Retirement Income Security Act, 2:2
Fringe benefits, 4:6, 10:124, 15:2, 18:6
Funded welfare benefit plans, 9:1 to 9:5, 9:9, 9:11, 9:12, 9:14, 9:16, 9:18, 9:20, 9:21, 14:1
Gross estate, 11:6, 11:27
Group of employees, 4:6, 6:30, 11:29, 11:31
Interest, 1:8, 1:11, 1:44, 1:47, 1:52, 2:2, 2:6, 2:13, 2:28, 6:30, 6:34, 6:38, 6:40, 9:9, 9:11, 9:12, 10:25, 11:3, 11:4, 11:7 to 11:11, 11:16 to 11:18, 11:21, 11:23 to 11:26, 11:29, 11:30, 16:5 to 16:7, 16:16, 16:33, 16:60, 16:65, 18:5, 18:6
Nondiscrimination rules, 4:6, 6:43, 9:18, 10:4, 11:32, 14:4
Payments, 1:11, 1:44, 1:47, 1:54, 2:2, 3:53, 3:54, 3:75, 6:30, 6:34, 6:38, 6:40, 9:1, 9:3 to 9:5, 9:14, 9:20, 10:4, 10:121, 10:142, 11:1, 11:4, 11:5, 11:9, 11:11, 11:16, 11:17, 11:20, 11:23 to 11:29, 11:32, 14:1, 14:6, 15:9, 15:21, 16:5, 16:17, 16:33, 16:60, 16:65, 18:5, 18:6
Premiums, 1:44, 1:47, 1:52, 1:54, 2:13, 2:28, 3:53, 6:38, 9:3 to 9:5, 9:9, 9:14, 10:4, 10:25, 10:121, 11:3, 11:4, 11:8, 11:9, 11:11, 11:12, 11:16, 11:17, 11:19, 11:21, 11:23 to 11:26, 11:32, 14:6, 15:2, 16:6, 16:60, 17:16
Retirement plans, 1:44, 1:47
Sex discrimination, 1:54
Split-dollar life insurance, 5:9, 11:25, 11:26
Taxation, 5:9, 6:28, 6:34, 6:38, 6:43, 9:1 to 9:5, 9:9, 9:11, 9:12, 9:14, 9:16, 9:18, 9:20, 9:21, 11:10, 11:25, 11:32, 14:1

LIFE INSURANCE—Cont'd

Term life insurance, 4:6, 9:9, 9:11, 10:4, 11:22, 11:25, 11:31, 11:32, 14:4, 15:2, 15:9, 15:21, 16:18, 17:16, 18:6
Universal life insurance, 11:1, 11:23

LINES OF BUSINESS

No-additional-cost services, 4:3

LIQUIDATED DAMAGES

Front pay, 3:18, 3:19

LITIGATION

Discovery, 10:49, 16:5, 16:71, 18:3
Physician, 10:94, 12:7, 16:5
Plaintiff, 3:14, 9:22, 11:1, 12:7, 16:23, 16:60, 16:68, 16:71, 16:80
Pleadings, 16:71
Remedies, 1:1, 1:43, 3:75, 12:7
Supervisor, 3:75
Trial, 12:7, 16:5, 16:60

LOANS

Annuities, 1:47, 2:28, 11:10, 11:17
Distributions, 11:10, 11:17
Owner-employees, 2:31
Retirement plans, 1:47, 17:14

LOCAL GOVERNMENTS

Americans with Disabilities Act, 3:25
Employment practices, 3:3, 3:25
Title VII, 3:38

LODGING

Fringe benefits, 4:1, 15:2

LONG TERM CARE

Medical benefits, 10:14, 10A:6

LOSS

Worker Adjustment and Retraining Notification Act, 3:77

LOUISIANA

Constitutionality, 10:60
Evidence, 16:30
Health, 10:60, 16:30
Notice, 16:43
Permits, 10:60
Privacy, 10:60
Remedies, 16:43

EMPLOYEE FRINGE & WELFARE BENEFIT PLANS

LOUISIANA—Cont'd

Terms, **16:30**

MAINE

Compensation, **18:2**
Constitutionality, **10A:22**
Credits, **10A:22**
Disclosure, **18:2**
Health, **10A:22**

MALPRACTICE

Preemption, **1:54, 1:55, 1:61, 10:100**

MANAGEMENT

Collective bargaining agreements,
3:57, 3:75

MANAGERS

Compensation, **1:55, 4:12, 6:35,**
11:31, 18:2

MARYLAND

Compensation, **1:55**
Disclosures, **1:55**
Exemptions, **10A:21**
Health, **1:55, 10A:21**
Notice, **10A:21**
Terms, **1:55**

MASSACHUSETTS

Evidence, **1:44, 2:6**
Health, **1:44, 2:6, 16:72**
Insurance premiums, **1:44**
Life insurance, **1:44, 2:6, 16:7**
Notice, **2:6**
Permits, **2:6, 16:7**
Remedies, **1:44, 16:72**
Terms, **1:44, 2:6**

MEDICAL BENEFITS

Abortions, **10:87**
Accident and health plan, **10:3**
Cafeteria plans, **10:2, 15:2, 15:16**
Coordination of benefits, **10:112**
Cosmetic surgery, **10:3**
Dental care, **10:3, 10:14, 15:16**
Dependent coverage, **10:87, 10:126,**
10:131, 15:2
Eligibility, **10:65, 10:119, 10:125,**
10:134, 10A:6
For employees, **9:5, 10:3, 10:119**

MEDICAL BENEFITS—Cont'd

Funded welfare benefit plans, **9:4,**
9:5, 9:16, 9:20
Home health care, **10A:6**
Long term care, **10:14, 10A:6**
Multiple plans, **5:9**
Plan, **3:11, 5:9, 8:7, 9:4, 9:5, 9:20,**
10:2, 10:3, 10:14, 10:65, 10:81,
10:87, 10:112, 10:119, 10:124
to 10:127, 10:132 to 10:135,
10A:6, 15:2, 15:16, 16:17,
16:65
Pregnancy-related conditions, **10:87**
Prescription drugs, **10A:6**
Reporting, **5:9**
Self-insured medical reimbursement
plan, **10:3**
Taxation, **5:9, 9:4, 9:5, 9:16, 9:20,**
10:3
United States, **10:2, 10:65**
Veterans, **10A:6**
Vision care, **10:14, 10A:6, 15:16**

MENTAL HEALTH

Medical benefits, **10A:6**

MERIT SYSTEM

Compensation, **3:21**
Employment practices, **3:21**

MICHIGAN

Health, **1:16, 1:35, 10:112**
Health insurance, **10:112**
Insurance, **1:35, 2:11, 10:112**
Insurance policies, **2:11, 10:112**
Medical benefits, **10:112**
Terms, **10:112**

MILITARY SERVICE

Compensation, **3:69, 12:2**

MINNESOTA

Costs, **10:107**
Health, **1:26, 10:107**
Health insurance, **10:107**

MISSISSIPPI

Terms, **1:29**

MONTANA

Evidence, **1:44**
Life insurance, **1:44**

INDEX

MONTANA—Cont'd

Remedies, **1:44**

Terms, **1:44**

MOTIONS

State court proceedings, **16:71**

MULTI-EMPLOYER PLANS

Collective bargaining, **10A:8**

Contributions, **10A:8**

NATIONAL LABOR RELATIONS

ACT

Agreements, **8:3, 18:1**

Collective bargaining, **3:1, 8:3**

Collective bargaining agreements,
8:3

Compensation, **3:1**

Control, **3:1, 8:3**

Courts, **16:72**

Coverage, **8:3**

Fraud, **16:72**

Insurance, **8:3**

Limitations, **16:72**

Members, **8:3**

Participation, **8:3**

Purpose, **8:3, 16:72, 18:1**

Retirement, **3:1, 8:3**

Rights, **3:1, 16:72**

Unions, **8:3**

Worker Adjustment and Retraining
Notification Act, **3:1**

NATIONAL LABOR RELATIONS

BOARD

Agreements, **18:1**

Benefits, **18:1**

Disclosure, **18:1**

Employers, **18:1**

Purpose, **18:1**

Service, **18:1**

Severance, **18:1**

Statements, **18:1**

NEVADA

Collective bargaining agreements,
8:3

Compensation, **3:41**

Evidence, **8:3**

Health, **8:3**

NEVADA—Cont'd

Notice, **3:41**

NEW JERSEY

Assignments, **16:3, 16:5**

Dispute, **16:3**

Evidence, **16:5**

Health, **16:3, 16:5**

Interest, **16:3, 16:5**

Life insurance, **16:5**

Notice, **16:5**

Permits, **16:5**

Remedies, **16:3**

Terms, **16:3, 16:5**

NEW YORK

Appeals, **12:7**

Compensation, **1:55, 7:29, 12:7**

Constitutionality, **10:60**

Disclosures, **1:55, 12:7**

Evidence, **12:7, 16:17**

Exemptions, **7:29**

Health, **1:55, 10:8, 10:60, 12:7,**
16:17

Health insurance, **1:55, 10:8**

Investigations, **16:17**

Life insurance, **16:17**

Losses, **16:17**

Medical benefits, **16:17**

Notice, **12:7**

Permits, **10:60**

Privacy, **10:60**

Reimbursements, **1:55**

Remedies, **12:7, 16:17**

Sanctions, **16:17**

Termination of employment, **16:17**

Terms, **1:55, 16:17**

NO-ADDITIONAL-COST

SERVICES

Defined, **4:3**

Substantial additional cost, **4:3**

NONQUALIFIED DEFERRED

COMPENSATION

Independent contractors, **5:9, 6:2,**
6:24, 6:47

Rabbi trusts, **6:33, 6:39 to 6:42**

Restrictions, **5:9, 5:10, 6:1, 6:3, 6:17,**
6:19

EMPLOYEE FRINGE & WELFARE BENEFIT PLANS

NONQUALIFIED DEFERRED COMPENSATION—Cont'd

Secular trusts, **6:33, 6:40, 6:42**
Substantial vesting, **6:38**
Types of deferred compensation,
6:32, 6:39

NORTH DAKOTA

Health, **10:146**

NOTICE

Advance notice, **3:49, 3:77, 10A:14, 17:23**
Americans with Disabilities Act,
3:43, 3:60
Employee Polygraph Protection Act,
3:1
Family and Medical Leave Act, **3:41**
Labor Management Relations Act,
3:1, 3:41, 3:75
Medical benefits, **5:9, 8:7, 9:4, 10:2, 10:3, 10:14, 10:65, 15:16**
Violation, **1:46, 2:6, 2:28, 2:40, 3:59, 3:75, 3:77, 6:15, 10:38, 10:75, 10:76, 10:121, 10:143, 10A:21, 12:7, 16:21, 16:43, 16:47, 17:23**

OBLIGATIONS

Benefits, **1:46, 1:55, 2:3, 2:12, 2:13, 3:21, 3:57, 3:59, 3:60, 3:71, 3:75, 5:9, 10:65, 10:79, 10:121, 10A:21, 11:9, 16:5, 16:23, 17:9**
Enforcement, **2:13, 3:21, 3:59, 3:75, 10:79, 10:121, 10A:21, 16:5**
Pregnancy, **3:21, 3:60, 10A:21**
Tests, **2:33, 17:9**

OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION

Department of Labor, **10A:23**

OFFICERS

Group insurance, **11:32**

OFFSETS

Disability benefits, **1:54**

OHIO

Age Discrimination in Employment Act, **11:1**
Age discrimination, **11:1**
Charges, **11:1**

OHIO—Cont'd

Compensation, **11:1**
Costs, **11:1**
Evidence, **11:1**
Life insurance, **11:1**
Permits, **11:1**

OKLAHOMA

Compensation, **1:55**
Costs, **1:55**
Health, **1:55**
Terms, **1:55**

OLDER WORKERS BENEFIT PROTECTION ACT

Age Discrimination in Employment Act, **3:3, 3:14**
Employee benefit plans, **3:3**
Regulations, **3:7, 3:14**
Releases, **3:14**
Severance pay, **3:3, 3:10**

OPERATING UNITS

Worker Adjustment and Retraining Notification Act, **3:77**

OPERATIONS

Labor Management Relations Act, **3:41, 14:6**

OPINIONS

Unions, **16:90**

ORGANIZATIONS

Federal employment, **10:42**

OVERTIME PAY

Exempt, **1:18**
Vacation, **1:18**

PART-TIME EMPLOYEES

Family and Medical Leave Act, **3:41**

PARTICIPATION

Collective bargaining agreements, **3:75, 8:3, 14:4, 17:9**
Retaliation, **10:59**

PARTIES

Complaints, **10A:21**
Equal Access to Justice Act, **16:60**
State court proceedings, **16:71**

INDEX

PAYMENT OR PAYMENTS

Form of payment, **6:10**

PAYROLL

Payroll taxes, **3:61, 4:7, 6:21, 7:12, 10:2, 10:26, 10:77, 10A:4, 11:32, 14:4**

PENNSYLVANIA

Evidence, **2:6**
Life insurance, **2:6, 16:7**
Notice, **2:6**
Permits, **2:6, 16:7**
Savings, **2:6**
Terms, **2:6**

PENSION BENEFIT GUARANTY CORPORATION

Coverage, **2:13, 17:9**
Enforcement, **2:13**
Exceptions, **2:13, 17:9**

PENSIONS

American Recovery and Reinvestment Act, **10:78**
Arbitration, **3:75**
Break-in-service rule, **3:75**
COBRA, **3:53, 10:78**
Discrimination, **3:3**
Exclusive benefit rule, **3:75**
Remedies, **3:75**
Subsidy, **10:78**
Vesting, **3:75**

PERSONAL SERVICES

Benefits, **9:19, 10:41, 18:6**

PLANS

Collective bargaining agreements, **3:57, 3:75, 6:45, 8:3, 10:12, 10:40, 10:119, 17:7, 17:9**

PLANT CLOSINGS

Age Discrimination in Employment Act, **3:1**

PLEDGES

Life insurance, **11:9, 11:17**

POSTING

Unions, **3:75**

PREEMPTION

Common control, **8:4**
Employee Retirement Income Security Act, **1:1**
First Amendment, **10A:21**
Health care reform, **10:111**
Malpractice, **1:54, 1:55, 1:61, 10:100**
Medical benefits, **8:7, 10:112, 16:65**
Payment of compensation, **1:18**
Plan, **1:1, 1:11, 1:18, 1:44, 1:53 to 1:57, 1:59, 1:61, 6:31, 8:1, 8:4, 8:7, 9:22, 10:66, 10:79, 10:80, 10:100, 10:104, 10:112, 10A:11, 10A:21, 11:33, 16:31, 16:65**
Plans, **1:1, 1:11, 1:18, 1:28, 1:44, 1:53 to 1:58, 1:60, 1:61, 6:31, 8:1, 8:2, 8:4, 8:7, 9:22, 10:60, 10:66, 10:79, 10:80, 10:100, 10:104, 10:111, 10:112, 10A:11, 10A:21, 16:31, 16:65**
Securities laws, **1:57**
State law, **1:1, 1:28, 1:44, 1:53 to 1:57, 1:60, 1:61, 8:1, 8:2, 8:4, 8:7, 9:22, 10:60, 10:66, 10:79, 10:100, 10:112, 10A:21, 11:33, 16:65**
Taxation, **1:55, 9:22**

PREGNANCY

Medical benefits, **10:87**

PREMIUMS

Cafeteria plans, **10:2, 10A:1, 15:2, 15:15, 15:18, 17:16**
Life insurance, **1:44, 1:47, 1:52, 1:54, 2:13, 2:28, 3:53, 6:38, 9:3 to 9:5, 9:9, 9:14, 10:4, 10:25, 10:121, 11:3, 11:4, 11:8, 11:9, 11:11, 11:12, 11:16, 11:17, 11:19, 11:21, 11:23 to 11:26, 11:32, 14:6, 15:2, 16:6, 16:60, 17:16**

PRESCRIPTION DRUGS

Medical benefits, **10A:6**

PRIMA FACIE CASE

Discipline, **16:17**
Summary judgment, **16:17**

PROFIT-SHARING

Compensation, **5:9, 6:23**

EMPLOYEE FRINGE & WELFARE BENEFIT PLANS

PROFIT-SHARING—Cont'd

Contributions, **5:9, 6:23**
Distributions, **5:9**
Earnings, **5:9, 14:6**
Life insurance, **5:9, 14:6**

PROGRAMS

National Labor Relations Act, **3:1, 16:72**

PROTECTION

National Labor Relations Act, **3:1, 18:1**
Unions, **3:3, 16:90**

PUBLIC ACCOMMODATIONS

Americans with Disabilities Act, **3:26, 3:33**

PUBLIC CONTRACTS

Compensation, **3:1**
Veterans, **3:1**

PUBLIC SERVICES

Americans with Disabilities Act, **3:26**

PUERTO RICO

Benefit plans, **3:25**
Employment practices, **3:25**
Health insurance, **10A:5**
Notice, **10A:5, 16:44**
Provisions, **16:44**
Terms, **10A:5**

PUNITIVE DAMAGES

Termination of employment, **16:17**
Title VII, **3:21, 3:22, 3:24, 16:17**

RABBI TRUSTS

Nonqualified deferred compensation, **6:33, 6:39 to 6:42**

RACE

Business necessity, **3:21**
Defenses, **3:22**
Evidence, **3:21**
Harassment, **3:21**
Insurance, **3:21, 3:22, 10A:1**
Remedies, **3:24**

REHABILITATION

National Labor Relations Act, **3:1**

REHABILITATION ACT

Disabilities, **3:25, 3:56**
Government contractors, **3:25**
Hearing, **3:56**
Notice, **3:1**
Section 503, **3:25**
Section 504, **3:25, 3:56**

REIMBURSEMENT

Benefits, **1:5, 1:6, 1:44, 1:60, 2:7, 2:28, 3:54, 4:1 to 4:3, 4:5, 4:7, 4:15, 4:18, 5:9, 6:3, 6:10, 6:45, 10:3, 10:4, 10:7 to 10:13, 10:32, 10:34, 10:65, 10:79, 10:82, 10:94, 10:114, 10:118, 10:134, 10:138, 10:143, 10A:6, 13:2, 14:6, 15:1, 15:15, 15:16, 15:18, 15:21, 16:5, 16:6, 16:60**

REINSTATEMENT

Discipline, **16:17**
Termination of employment, **10A:9, 16:17**

REMEDIES

Damages, **1:1, 1:43, 1:53, 3:24, 3:38, 10A:23, 16:6, 16:17, 17:9**
Generally, **1:1, 16:1**
Injunctions, **3:24**
Insurance, **1:37, 1:44, 3:75, 10A:14, 10A:15, 12:7, 16:6, 16:17, 17:9**
Monetary, **16:6, 16:17**
National Labor Relations Act, **16:72**
Pleading, **16:1**
Reinstatement, **10A:23, 16:17**
Retirement plans, **1:44**
Settlement, **1:44, 12:7, 16:6, 16:17**
Tax, **1:44, 2:19, 16:17, 17:9**
Unions, **3:75**

REMOVAL

Unions, **3:75**

RESTRICTIONS

Nonqualified deferred compensation, **5:9, 5:10, 6:1, 6:3, 6:17, 6:19**

RETALIATION

Employees, **3:29, 10:51, 10:59, 10A:23**
Good faith, **10:59**
Insurance, **10:51, 10:59**

INDEX

RETALIATION—Cont'd

Participation, **10:59**
Remedies, **10A:23, 16:25**

REVOCAION

Age Discrimination in Employment
Act, **3:14**

RHODE ISLAND

Benefit plans, **12:11**
Compensation, **12:11**

SAFETY

National Labor Relations Act, **3:1**

SCHEDULE

Collective bargaining agreements,
3:57, 17:9
Evidence, **11:31**

SECRETARY OF LABOR

Department of Labor, **2:19, 2:23,**
3:59, 3:71, 8:3, 8:4, 8:7, 10:65,
10:143, 16:18, 16:21, 16:61,
16:90, 17:3, 17:19, 17:23

SECULAR TRUSTS

Nonqualified deferred compensation,
6:33, 6:40, 6:42

SECURITIES LAWS

Preemption, **1:57**

SELF-INSURED PLANS

Health insurance plans, **1:55, 10A:1,**
10A:21

SETTLEMENT

Agreements, **3:14, 5:9, 16:67**
Charges, **2:3**
Consideration, **3:14, 7:3, 16:17,**
16:21
Costs, **11:5, 16:17, 16:60, 16:65,**
16:67
Counsel, **5:9, 5:10, 16:60, 16:66**
Discipline, **16:17**
Enforcement, **12:7, 16:6, 16:60**
Evidence, **1:44, 2:3, 12:7, 16:6,**
16:17, 16:60
Fraud, **1:44, 16:6, 16:17**

SEVERANCE

Damages, **3:77, 16:17, 17:9, 18:5**

SEVERANCE PAY

Agreements, **6:45, 14:4, 18:5, 18:6**
Cause, **1:5, 16:62, 18:3**
Contingent event unrelated to age,
3:10
Disclosure, **18:2, 18:6**
Discrimination, **3:3, 3:5, 3:10**
ERISA, **1:5, 1:7, 3:3, 3:5, 3:10, 6:45,**
16:62, 18:2, 18:3, 18:5, 18:6
Language, **18:2, 18:3**
Maine, **18:2**
Notification, **3:5, 9:18**
Ongoing administration, **1:5**
Pension plan, **1:7, 3:3, 3:5, 18:2,**
18:3
Plan, **1:5, 1:7, 3:3, 3:5, 6:45, 9:5,**
9:18, 14:4, 16:62, 18:2, 18:3,
18:5
Regulations, **1:5, 1:7, 6:45, 9:5, 14:4,**
18:2, 18:6
Releases, **16:62**
Retirement plans, **3:5, 18:3**
Termination of, **1:7, 18:2**
Welfare benefit, **1:5, 1:7, 9:5, 9:18,**
18:2

SEX

Unions, **16:90**

SEXUAL ORIENTATION

Benefits, **3:21**
Harassment, **3:21**
Medical conditions, **3:21**
Sexual orientation, **3:21**
Title VII, **3:21**

SHAM

Unfair labor practices, **3:75**

SICK LEAVE

Family or medical leave, **3:53, 3:60**
Serious health condition, **3:51**
State law, **3:21, 3:60**
Welfare benefits, **6:3**

SIMPLIFIED EMPLOYEE PENSIONS

Defined, **18:6**

EMPLOYEE FRINGE & WELFARE BENEFIT PLANS

SINGLE SITE OF EMPLOYMENT

Worker Adjustment and Retraining
Notification Act, **3:41, 3:77**

SMALL EMPLOYERS

Retirement plans, **10:7**

SMOKING

Discrimination, **3:29, 10:34**

SOCIAL SECURITY

Common law, **1:54**

Death benefits, **6:21, 16:5**

Early retirement benefits, **3:3**

Employer, **1:54, 3:1, 3:3, 3:11, 3:28,
6:3, 6:9, 6:10, 6:21, 6:45, 7:12,
10:22, 10:36, 10:40, 10:69,
10:71, 10:72, 10:79, 10:84,
10:88, 10:116, 10:117, 10:143,
10A:7, 12:7, 15:1, 15:11, 15:21,
16:5, 16:33**

Employment, **1:54, 3:1, 3:3, 3:11,
3:28, 3:40, 6:21, 7:12, 10:36,
10:40, 10:69, 10:72, 10:117**

Life insurance, **1:54, 15:21, 16:5,
16:33**

Taxation, **6:21**

Wages, **6:21, 6:45, 10:40, 10:84,
10A:7, 12:5, 15:21**

SPLIT-DOLLAR LIFE INSURANCE

Taxation, **5:9, 11:25**

STATE COURT PROCEEDINGS

Motions, **16:71**

STATUTES OF LIMITATION

Disability benefits, **16:44**

STOCK OPTIONS

Accounting, **5:3, 5:6, 5:9**

Discounted stock options, **5:9, 5:10**

Dividends, **5:3, 5:5, 5:9 to 7:11, 7:19**

Incentive stock options, **5:9, 6:3, 7:2,
7:6, 7:7, 7:9, 7:17, 7:29, 16:66**

Option, **2:12, 5:2, 5:3, 5:5, 5:6, 5:8
to 5:10, 7:1 to 7:3, 7:5 to 7:9,
7:11, 7:17, 7:19, 7:25, 7:27,
7:29**

Option price, **5:9, 7:6, 7:7**

Readily ascertainable fair market
value, **5:3, 5:9, 7:3**

STOCK OPTIONS—Cont'd

Reload stock options, **7:1**

Restricted stock, **5:1 to 5:3, 5:5, 5:6,
5:8 to 5:10, 6:25, 7:1, 7:3, 7:17**

Stock, **2:12, 5:1 to 5:3, 5:5, 5:6, 5:8
to 5:10, 6:3, 6:25, 7:1 to 7:3,
7:5 to 7:9, 7:11, 7:17, 7:19,
7:25, 7:27, 7:29, 16:66, 17:1,
17:15**

Taxation, **5:1 to 5:3, 5:5, 5:9, 5:10,
7:2, 7:3**

Termination of employment, **2:12,
5:2, 5:3, 5:6, 7:1, 7:7**

Transfer of stock, **5:3, 5:8, 5:9, 7:7,
7:9, 7:17**

STUDENTS

Loans, **4:11**

SUMMARY ANNUAL REPORTS

Retirement plans, **17:14**

SUMMARY JUDGMENT

Intent, **1:55, 16:17, 16:32**

SUPREME COURT

Labor Management Relations Act,
3:41, 3:75

National Labor Relations Act, **16:72**

SUSPENSION

Unions, **3:75**

TAXATION

Annuities, **11:10**

Preemption, **1:55, 9:22**

Social security, **6:21**

Termination of employment, **5:2 to
5:4, 6:19, 9:6, 12:4, 18:7**

TEACHERS

Compensation, **6:3**

TERMINATION

Acquisitions, **7:28, 7:29, 18:7**

Burden of proof, **18:6**

Cause, **1:5, 1:9, 2:6, 2:28, 3:21, 5:2,
5:3, 5:6, 5:10, 6:15, 6:39, 6:40,
6:43, 10:67, 10:72, 10:77,
10:121, 10A:9, 10A:14, 12:4,
16:17, 16:47, 17:11**

Consideration, **2:13, 2:28, 3:14, 5:2,
6:40, 7:30, 11:25, 16:17**

INDEX

TERMINATION—Cont'd

Damages, **1:61, 2:6, 3:21, 10:75, 16:17, 17:9**
Defined benefit plans, **1:47**
Employee Retirement Income Security Act, **16:66**
Evidence, **1:31, 1:61, 2:6, 2:13, 3:21, 10:36, 10:67, 10:72, 10:119, 10A:14, 16:17, 18:6**
Fraud, **2:6, 2:39, 5:3, 10:121, 10A:9, 16:17, 17:9**
Insubordination, **16:17**
Internal Revenue Service, **10:65, 10A:14, 17:9, 17:11**
Length of service, **12:4, 18:2**
Multiemployer Plans, **1:37, 2:28, 10:72, 10A:14**
Pension Benefit Guaranty Corporation, **2:13, 16:66, 17:9**
Prima facie case, **16:17**
Promissory estoppel, **1:61, 17:11**
Punitive damages, **3:21, 16:17**
Reinstatement, **1:31, 1:47, 3:21, 10A:9, 16:17**
Remedies, **1:37, 10A:14, 16:3, 16:17, 16:25, 17:9**
Settlement, **3:14, 5:9, 5:10, 6:41, 16:17, 16:66**
Single-Employer Plans, **6:19**
State law, **1:28, 1:37, 1:61, 2:6, 2:28, 3:21, 6:39, 7:24, 10:65, 10:66, 10:121, 10A:9, 10A:14, 11:6, 15:9, 16:3, 16:66, 17:9**
Substitution, **5:9**
Suspension, **17:9, 17:14**
Tax, **1:7, 1:47, 2:12, 5:2, 5:3, 5:6, 5:9, 5:10, 6:4, 6:15, 6:19, 6:38, 6:40, 6:41, 6:43, 7:1, 7:7, 7:28 to 7:30, 10:7, 10:65, 10:66, 10:77, 10:84, 10A:5, 10A:7, 11:6, 11:21, 11:25, 11:32, 12:4, 15:1, 15:18, 16:17, 16:66, 17:9, 17:14, 18:6, 18:7**
Timing, **1:47**
Wrongful termination, **1:61**

TERMS OF EMPLOYMENT

Collective bargaining agreements, **3:57**

TEXAS

Compensation, **1:54, 1:55**
Constitutionality, **10A:22**
Credits, **10A:22**
Evidence, **1:61**
Exemptions, **8:7**
Garnishment, **1:54**
Health, **1:54, 1:55, 1:61, 8:7, 10:100, 10:104, 10A:22**
Life insurance, **1:54**
Mail, **1:54, 1:55**
Medical benefits, **8:7**
Notice, **8:7**
Sex discrimination, **1:54**
State statutes, **10:104**
Terms, **1:54, 1:55, 10:100, 10:104**

TITLE VI

Rehabilitation Act, **3:56**

TITLE VII

Age Discrimination in Employment Act, **3:1, 12:1**
Backpay, **3:22, 3:24**
Conciliation, **3:21**
Criminal sanctions, **3:22, 16:17**
Damages, **3:21, 3:22, 3:24, 3:38, 16:17**
Evidence, **3:21, 16:17**
Expenses, **3:21, 10:87**
Fringe benefits, **3:21**
Hiring, **3:1**
Investigations, **16:17**
Local governments, **3:38**
Notice, **3:1, 3:41**
Punitive damages, **3:21, 3:22, 3:24, 16:17**
Seniority, **3:21, 12:9**
State laws, **3:1**
Terms, **3:4, 3:21, 16:17**
Trial, **16:17**

TRANSPORTATION

Medical benefits, **10:3**

TUITION

Fringe benefits, **4:1, 10:124, 15:2**

EMPLOYEE FRINGE & WELFARE BENEFIT PLANS

UNEMPLOYMENT COMPENSATION

National Labor Relations Act, **3:1**

UNFAIR LABOR PRACTICES

Administration, **3:75**
Agents, **3:75**
Agreements, **3:75**
Alter egos, **3:75**
Arbitration, **3:75**
Bargaining, **3:75**
Bargaining unit, **3:75**
Benefit fund, **3:75**
Benefits, **3:75**
Breach, **3:75**
Bylaws, **3:75**
Claims, **3:75**
Collective bargaining, **3:75**
Collective bargaining agreements, **3:75**
Compensation, **3:75**
Contributions, **3:75**
Control, **3:75**
Courts, **3:75**
Decisions, **3:75**
Duration, **3:75**
Employees, **3:75**
Employers, **3:75**
Enforcement, **3:75**
Evidence, **3:75**
Extent, **3:75**
Good faith, **3:75**
Groups, **3:75**
Health, **3:75**
Individuals, **3:75**
Industry, **3:75**
Insurance, **3:75**
Jurisdiction, **3:75**
Limitations, **3:75**
Management, **3:75**
Manner, **3:75**
Notice, **3:75**
Number, **3:75**
Office, **3:75**
Officers, **3:75**
Officials, **3:75**
Organization, **3:75**
Participation, **3:75**

UNFAIR LABOR PRACTICES —Cont'd

Parties, **3:75**
Pay, **3:75**
Pensions, **3:75**
Plans, **3:75**
Practices, **3:75**
Proceedings, **3:75**
Relief, **3:75**
Removal, **3:75**
Representation, **3:75**
Representatives, **3:75**
Restrictions, **3:75**
Retirement, **3:75**
Rights, **3:75**
Role, **3:75**
Rules, **3:75**
Selection, **3:75**
Services, **3:75**
Sham, **3:75**
Standards, **3:75**
Subcontractors, **3:75**
Support, **3:75**
Suspension, **3:75**
Transfer, **3:75**
Trust fund, **3:75**
Trustees, **3:75**
Unions, **3:75**
Unit, **3:75**
Use, **3:75**
Violations, **3:75**

UNION MEMBERS

Complaint, **3:75**
Employee, **3:75**
Employer, **3:75**
Enforcement, **3:75**
Exceptions, **3:75**
Jurisdiction, **3:75**
Labor organization, **3:75**
Litigation, **3:75**
Notice, **3:75**
Officers, **3:75**
Parties, **3:75**
Relief, **3:75**
Remedies, **3:75**

USERRA

Benefits, **3:71, 8:3**