
The (Proposed) Brave New World of Roth 401(k)

(2 Non-Core Hours for Actuarial CE)

Presented by Adam C. Pozek, QKA, RHU, REBC

Thursday, December 15, 2005, 8:00 a.m. to 10:00 a.m.
The Ashford Club, 5565 Glenridge Connector, Suite 100, Atlanta, Georgia 30342

The last of EGTRRA's retirement plan provisions, the Roth 401(k), is set to take effect on January 1, 2006, with or without final regulations from the IRS. We will discuss the plan design and administrative issues raised by this new type of salary deferral and the impact on nondiscrimination testing and other plan limits. We will also review some of the economic and tax considerations that may affect a participant's decision to elect Traditional or Roth deferrals.

Adam Pozek is the Manager of Consulting Services for Swerdlin & Company, where he specializes in plan design and compliance issues related to qualified and non-qualified retirement plans primarily for new and prospective clients. Adam is a nationally known speaker on pension related topics and has authored several articles on benefits topics. He currently serves as the President of the ASPPA Benefits Council of Atlanta and on the Board of Directors and Government Affairs Committee of ASPPA.

The first member to sign up from each company will receive complimentary registration. The registration fee for additional attendees is \$25 for ABC Members and \$45 for Non-members.

Due to space constraints, we are limited to 30 attendees. We will accept registrations on a first-come-first-served basis.

Please make your reservation as soon as possible, but no later than **December 9, 2005**, by completing and faxing and/or e-mailing this form to Kris Shubert at (404) 843-9273 or kshubert@401krpa.com and sending the original completed form, with a check made payable to ABC of Atlanta to:

ABC of Atlanta

780 Johnson Ferry Road, Suite 375, Atlanta Georgia 30342

First Member - Free **2005 ABC Members - \$25** **Non-Members - \$45**

Registration and breakfast begin at 7:30 a.m.

Name: _____ **Title:** _____

Company: _____

Address: _____

Phone #: _____ **Fax:** _____

E-mail: _____

Enclosed is my check in the amount of \$_____ for _____ person(s) (please list other names, status - members or nonmembers, titles, firm names and addresses on copies of this form or on blank paper.) Payment required unless 24-hour notice of cancellation is given.