

## Service

Employee Benefits &  
Executive  
Compensation

# 2009 Year-End Action Items For Employee Plans

Employers should be aware of some important year-end action items relating to qualified retirement plans, non-qualified deferred and executive compensation, and health and welfare plans. Some items require immediate action with regard to notices that must be sent to participants on or before December 1, 2009. Other items include plan amendments that must be adopted on or before December 31, 2009.

See the Related Files for action items relating to qualified retirement plans, non-qualified deferred and executive compensation and health and welfare plans.

Please contact a member of the Employee Benefits and Executive Compensation practice group if you have questions or if we can assist in any way.

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