MetLife

MetLife Financial Group, cordially invites you to attend …

Earn 3 CPE Hours

"CPA-CPE Seminar"
October 20, 2011

4151 Ashford Dunwoody Rd, 1st Floor Training Room
Atlanta, GA 30319
404-704-3151

AGENDA

12:30 – 1:30 pm	Registration and Lunch
1:30 – 2:30	Making Sense of Split Dollar
2:30 – 2:45	Break
2:45 - 3:45	The Basics of Executive Bonus Planning
3:45 – 4:00	Break
4:00 - 5:00	Nonqualified Deferred Compensation: Planning for Key Employees
	….Presented by, Thomas Barrett, JD, LL.M, MetLife

(See Reverse Side for Content and Learning Objectives)

Level: Intermediate **CPE Credits Awarded: 3** **Instructional Method: Group – Live**
Prerequisite: None **Advance Preparation: None**

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Registration Form "CPA-CPE Seminar" (Seating is Limited to 15)

RSVP by Oct 17: Susan Johnson Phone: 404-704-3151 Email: smjohnson@metlife.com

_____ Yes, I will be attending ____ No, I can not ____ Send me information on other courses

Name: ____
Company: ____
Address: ______________________________ **Email:** ______________________
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Making Sense of Split Dollar

Content: We will review Split Dollar Life Insurance arrangements that are designed to provide for a sharing of the costs and benefits of a life insurance policy. You will discuss the tax advantages and disadvantages of these types of plans. Recent changes in the form of detailed IRS Regulations will be covered in detail.

Learning Objectives: Upon completion of the course, you will:

- Understand the concept of using split dollar methods
- Have heard discussions of pass through entities and how they impact S corporations, partnerships and limited liability companies
- Be able to explain the loan regime and the economic benefit regime
- Discussed the tax regulations under Notice 2002-8

The Basics of Executive Bonus Planning

Content: We will review executive bonus plans that are designed to provide supplemental benefits to highly compensated executives. Also discussed is the tax advantages and disadvantages of these types of plans.

Learning Objectives: This session is designed to help you familiarize yourself with the basics of executive benefit plans for highly compensated executives. Upon completion of this course, you will be able to:

- Understand how executives are compensated
- Recognize the personal and business tax planning associated with these types of plans
- Know the advantages and disadvantages to the various types of plans available

Nonqualified Deferred Compensation- Planning for key Employees?

Content: To educate attendees in all applicable laws governing nonqualified deferred compensation plans and the use of insurance to fund them. Attendees will learn the technical, legal and tax rules as they relate. We will focus on retirement benefits for Select Key employees so that participants will understand the needs of these individuals.

Learning Objectives: At completion of this session, you will be able to:

- Know the marketplace, client and objectives for nonqualified deferred compensation participants
- Match objective and needs to plan design features
- Understand the tax consequences to nonqualified deferred compensation plans

For more information regarding refunds, complaints and program cancellation policies, please contact Susan Johnson at 404-704-3151 or via email smjohnson@metlife.com