

# SETTING THE TABLE



**Investment Decisions for Sponsors  
of Employee-Directed Retirement  
Plans**



**Keith Hocter, CFA**

# Setting The Table Investment Decisions For Sponsors Of Employee-directed Retirement Plans

**Peter J. Wiedenbeck, Brendan S. Maher**



## **Setting The Table Investment Decisions For Sponsors Of Employee-directed Retirement Plans:**

Setting the Table Keith Hoyer, 2002-07 The retirement dreams of Americans increasingly rest on defined contribution plans including 401 k 403 b 457 and similar programs They are incredibly popular with employers and employees More employees are covered by these plans than traditional pensions especially in the vast segment of smaller employers Probably more than any other factor the growth of employee directed plans has converted millions of savers into investors All defined contribution plans pass investment risk on to the employees and the vast majority allow employees to direct their own investment strategy Investment decision making is a shared responsibility between the plan sponsor and employees participants Being a plan sponsor is a tough job you have to make decisions affecting other people's retirement savings comply with various laws and fiduciary duties manage plan administration and investments simultaneously and be prepared to be second guessed by employees with incredibly sharp hindsight Who sets the table for employees Who sifts through 10 000 mutual funds and picks a dozen or so products on which participants will bet their future Most likely a small number of HR and finance professionals who have many other things to do with their time Excellent plan sponsors get results from their plan without sinking large amounts of time into running the plan They have the best of all worlds they run cost effective plans that require minimal attention from management and generate happy employees In my experience a solid governance process over investment matters does more than protect the sponsor from lawsuits it saves time saves money and increases employee satisfaction This book starts by walking the plan sponsor through a prudent and efficient governance process designing an investment policy based on scientific and human principles to meet employee needs We then go through the process of selecting investment products monitoring performance dealing with recordkeepers and bundled providers and communicating effectively with participants Throughout the book sponsors will pick up concise and practical advice on everyday management and special hot topics including company stock self directed brokerage investment advice lifestyle funds and much more If you're already running a plan with a strong investment program perhaps you'll pick up a few tips from this book to make improvements on the edges or save yourself some time If you are running a plan with less than adequate investments or with outright investment problems you should find the answers you need here Finally if your job is to manage assets or provide service to a plan sponsor I hope you'll gain some insight into the issues they face the unlikely unsung heroes that set the table for us and make possible our retirement dreams Click here to learn more at the Bellwether Consulting website

**ERISA Principles** Peter J. Wiedenbeck, Brendan S. Maher, 2024-02-22 ERISA the detailed and technical amalgam of labor law trust law and tax law directly governs trillions of dollars spent on retirement savings health care and other important benefits for more than 100 million Americans Despite playing this central role in the US economy and social insurance systems the complexities of ERISA are often understood by only a few specialists ERISA Principles elucidates employee benefit law from a policy perspective concisely explaining how common themes apply across a wide

range of benefit plans and factual contexts The book's non technical language and cross cutting conceptual organization reveal latent similarities and rationalize differences between the regulatory treatment of apparently disparate programs including traditional pensions 401 k and health care plans Important legal developments whether statutory judicial or administrative are framed and analyzed in an accessible principles centric manner explaining how ERISA functions as a coherent whole

**Protecting Investors** United States. Securities and Exchange Commission. Division of Investment Management,1992

Handbook of Minority Aging Keith Whitfield,Tamara Baker,2013-07-28 The array of topics covered is amazing making this book a valuable significant resource for many disciplines This multidisciplinary review of the literature on minority aging presents the scholarship related to public health and social behavioral and biological concerns of aged minorities like no other publication Graduate students will certainly be well served by this book as would faculty teaching aging at both undergraduate and graduate levels Highly recommended Choice Current Reviews for Academic Libraries while practitioners of gerontology family medicine and any professional involved in the care of the elderly will find some practical guidance in the second part of the book it will really earn a place on the bookshelf of anyone and everyone with an interest in US sociology and the development of public policy for the elderly With the general aging of the population and the book's accentuation of current issues this outstanding review will become an indispensable tool Healthy Aging Research This text provides up to date multidisciplinary and comprehensive information about aging among diverse racial and ethnic populations in the United States It is the only book to focus on paramount public health issues as they relate to older minority Americans and addresses social behavioral and biological concerns for this population The text distills the most important advances in the science of minority aging and incorporates the evidence of scholars in gerontology anthropology psychology public health sociology social work biology medicine and nursing Additionally the book incorporates the work of both established and emerging scholars to provide the broadest possible knowledge base on the needs of and concerns for this rapidly growing population Chapters focus on subject areas that are recognized as being critical in understanding the well being of minority elders These include sociology Medicare SES work and retirement social networks context neighborhood ethnography gender demographics psychology cognition stress mental health personality sexuality religion neuroscience discrimination medicine nursing public health mortality and morbidity disability health disparities long term care genetics dietary issues health interventions physical functioning social work caregiving housing social services end of life care and many other topics The book focuses on the needs of four major ethnic groups Asian Pacific Islander Hispanic Latino African American and Native American Key Features Provides current comprehensive information about minority aging through a multidisciplinary lens Integrates information from scholars in gerontology anthropology psychology public health sociology social work biology medicine and nursing Emphasizes the principal public health issues concerning minority elders Offers one stop shopping regarding the development of a substantial knowledge base about minority aging Includes recent

progressive research pertaining to the social cultural psychological and health needs of elderly minority adults in the US

**Pension Funds and Sustainable Investment** P. Brett Hammond, Raimond Maurer, Olivia S. Mitchell, 2023 This Pension Research Council volume offers a variety of distinct viewpoints from a variety of countries on whether how and when environmental social and governance ESG criteria should and should not drive pension fund investments **401(K) Fee**

**Disclosure: Helping Workers Save for Retirement, S. Hrg. 110-999, September 17, 2008, 110-2 Hearing, \***, 2010

National Compensation Survey, 2006 Area Wage Survey, 2006 **Employee Benefits in Private Industry in the U.S., 2002-2003**, **Successful Defined Contribution Investment Design** Stacy L. Schaus, 2017-02-07 Start to finish guidance toward building and implementing a robust DC plan Successful Defined Contribution Investment Design offers a comprehensive guidebook for fiduciaries tasked with structuring and implementing a 401 k or other defined contribution DC pension plan More than a collection of the usual piecemeal information this book seeks to offer a complete contemporary framework for plan design together with tested methodologies and analytic techniques to help streamline plan monitoring management and improve participant outcomes Examples from plan sponsors provide on the ground insight while suggestions from DC consultants add expert perspective Views from ERISA expert counsel provide additional understanding along with input from academic thought leaders Finally investment evaluation and analysis is joined with participant savings and asset allocation data to look prospectively at potential outcomes and case studies illustrate real world implementation of objective aligned asset allocation such as custom target date strategies Though the focus is primarily on U S plan design author perspectives from countries including Australia the United Kingdom and Canada provide relevant and helpful viewpoints for both new and experienced plan fiduciaries For the vast majority of workers DC plans have replaced traditional defined benefit pension plans as the primary source of employer provided retirement income This book provides comprehensive guidance to help you construct a plan to help workers to retire with confidence Adopt a framework for DC evaluation and structure Learn new methodologies for investment choice evaluation Use the innovative PIMCO Retirement Income Cost Estimate or PRICE to help quantify the amount of money a worker needs to create and stay on track to building a real income stream in retirement Examine methodologies used at major companies in the U S and globally DC plans are the most rapidly growing retirement market in the world yet sources of consolidated structural and analytical guidance are lacking Successful Defined Contribution Investment Design fills the gap with a comprehensive handbook that covers the bases to help you develop an objective aligned defined contribution plan **National Compensation Survey: Employee Benefits in Private Industry in The United States, 2005, Bulletin 2589, May 2007, \***, 2007 401(k) Fee Disclosure United States. Congress. Senate. Committee on Health, Education, Labor, and Pensions, 2010 **Legislative Hearings on H.R. 2664** United States. Congress. House. Committee on Education and Labor. Subcommittee on Labor-Management Relations, 1990 401(k) Plans and Retirement Savings John J. Topelski, 2011-04 Over the past 25 years defined contribution

DC plans including 401 k plans have become the most prevalent form of employer sponsored retirement plan ESRP in the U S The majority of assets held in these plans are invested in stocks and stock mutual funds The decline in the major stock market indices in 2008 greatly reduced the value of many families retirement savings Contents of this report New Challenges to a Secure Retirement Income Access to ESRP Participation in ESRP Contributions to Retirement Savings Plans Investment Choices and Investment Risk Fees and Fee Disclosure Leakage from Retirement Savings Plans Converting Retirement Savings into Income Charts and tables This is a print on demand report *Banking Law Series* ,1993 **BNA Pension & Benefits Reporter** ,2007 *Reimagining Pensions* Olivia S. Mitchell,Richard C. Shea,2016 The 1964 termination of the Studebaker Corporation s pension plan wiped out or significantly reduced the pensions of thousands of the automaker s employees and retirees In response the US Congress passed the 1974 Employee Retirement Income Security Act ERISA a monumental and revolutionary piece of legislation crafted to address corporate pension underfunding The bill also set new rules regarding defined benefit DB and other retirement plans and it established the Pension Benefit Guaranty Corporation as a government run insurer to serve as a backdrop to U S corporate pensions Despite the bill s far ranging scope in the decades since its passage it has become evident that ERISA failed to achieve many of its intended objectives The corporate pension scene today is in turmoil and most private employers have terminated or frozen their traditional DB plans In their place employers are increasingly substituting defined contribution DC retirement saving plans which pose a new set of responsibilities on employees and their firms This volume investigates how and why traditional approaches to pension risk management have failed and we also explore the new mechanisms required to strengthen retirement security for the future Lessons from international experience are also included ranging from Singapore to Switzerland and the Netherlands to Australia *Kiplinger's Personal Finance* ,2004-03 The most trustworthy source of information available today on savings and investments taxes money management home ownership and many other personal finance topics *Kiplinger's Personal Finance* ,2005-03 The most trustworthy source of information available today on savings and investments taxes money management home ownership and many other personal finance topics **EBRI Issue Brief** ,2000

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