

TABLE OF CONTENTS

	<i>Paragraph</i>
Employee Benefit Plans Industry Developments — 2019	.01-.180
How This Alert Helps You .....	.01-.03
Economic and Industry Developments .....	.04-.12
The Current Economy .....	.04-.12
Accounting Issues and Developments .....	.13-.31
ASU No. 2017-06, <i>Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): Employee Benefit Plan Master Trust Reporting (a consensus of the Emerging Issues Task Force)</i> .....	.14-.19
ASU No. 2018-09, <i>Codification Improvements</i> .....	.20-.25
ASU No. 2018-13, <i>Fair Value Measurement (Topic 820), Disclosure Framework—Changes to the Disclosure Requirements for Fair Value Measurement</i> .....	.26-.31
Auditing Issues and Developments .....	.32-.57
EBP Reporting Standard .....	.33-.35
Risk Assessment and Controls Reliance .....	.36-.43
Use of Outside Service Provider System-Generated Information and Reports .....	.44-.46
Fee Arrangements in Defined Contribution Retirement Plans .....	.47-.48
Missing Participants and Uncashed Checks .....	.49-.51
Data Analytics .....	.52-.56
Emerging Technologies: What Practitioners Need to Know .....	.57
Defined Benefit Pension Plans .....	.58-.76
Benefit Payments and Missing Participant Data .....	.59-.62
Administrative Expense Assumption Used in Calculation of Accumulated Plan Benefits .....	.63-.67
Mortality Tables for Pension Plans Updated .....	.68-.72
Liquidation Basis of Accounting .....	.73-.76
Health and Welfare Benefit Plans .....	.77-.89
Retiree Health Plans .....	.78-.79
Retiree Reimbursement Account or Arrangement .....	.80-.82
Private Exchanges for Retirees .....	.83
Telehealth .....	.84
Association Health Plans .....	.85
Opioid Crisis .....	.86-.87
Nondisclosure Agreements .....	.88-.89
Audit Quality .....	.90-.107
Peer Review Overview and Developments .....	.90-.105
Risk Assessment Tools .....	.106-.107

	<i>Paragraph</i>
Employee Benefit Plans Industry Developments — 2019 — continued	
Recent Pronouncements .....	.108-.110
Recent Auditing and Attestation Pronouncements and Related Guidance .....	.109
Recent ASUs .....	.110
Regulatory Developments — DOL .....	.111-.131
DOL Releases FAB Clarifying Issues Regarding Proxy Voting, Shareholder Engagement, and Economically Targeted Investments .....	.111-.114
DOL Issues FAB Regarding Temporary Enforcement Policy on Prohibited Transactions Rules Applicable to Investment Advice Fiduciaries .....	.115
DOL Issues New Rule Aimed at Providing New Health Care Options for Small Employers .....	.116-.120
Compliance Assistance for AHPs Now Available at Employer.gov .....	.121-.123
DOL Releases Advance Copies of Form 5500 Annual Return/Report for 2018 .....	.124-.126
DOL Releases 2018 Form M-1 and Top 10 Filing Tips .....	.127-.131
Regulatory Developments — IRS .....	.132-.150
Bipartisan Budget Act of 2018 .....	.132-.136
TCJA — Impact on Retirement Plans .....	.137-.141
IRS Determination Letter Program for Pre-Approved Defined Benefit Plan Documents .....	.142
IRS Updates the Employee Plan Compliance Resolution System .....	.143
VCP Changes Use Fees .....	.144-.145
Executive Order to Expand Access to Workplace Retirement Savings Plans and Review Rules on Required Minimum Distributions .....	.146-.148
IRS Issues Private Letter Ruling on 401(k) Student Loan Benefits .....	.149-.150
Regulatory Developments — Multiemployer Plans .....	.151-.157
Multiemployer Plan Accounting Chapter .....	.151-.153
Solvency of Multiemployer Plans .....	.154-.157
Employee Benefit Plan Resources .....	.158-.180
EBPAQC .....	.159
EBP Audit Certificate Programs .....	.160-.161
Publications .....	.162
Continuing Professional Education .....	.163-.166
Webcasts .....	.167
Member Service Center .....	.168
Hotlines .....	.169-.170
Online Professional Library: Accounting and Auditing Literature .....	.171

Employee Benefit Plans Industry Developments — 2019 — continued	
Codified Clarity Standards .....	.172-.174
Financial Reporting Center of AICPA.org .....	.175-.177
Industry Conferences .....	.178-.179
Appendix A — Additional Internet Resources .....	.180

<http://www.pbookshop.com>

<http://www.pbookshop.com>