

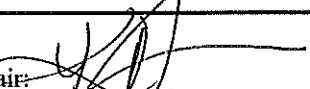
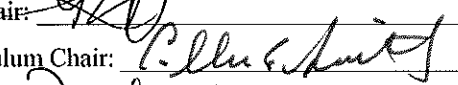
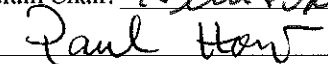
FLORIDA ATLANTIC UNIVERSITY™

Graduate Programs—COURSE CHANGE REQUEST

UGPC APPROVAL _____
 UFS APPROVAL _____
 SCNS SUBMITTAL _____
 CONFIRMED _____
 BANNER POSTED _____
 CATALOG _____

DEPARTMENT: SCHOOL OF ACCOUNTING	COLLEGE: BUSINESS
COURSE PREFIX AND NUMBER: TAX 6835	CURRENT COURSE TITLE: DEFERRED COMPENSATION TAXATION
CHANGE(S) ARE TO BE EFFECTIVE (LIST TERM): SPRING 2013	_____ TERMINATE COURSE (LIST FINAL ACTIVE TERM):
CHANGE TITLE TO: CHANGE PREFIX FROM: TO: CHANGE COURSE NO. FROM: TO: CHANGE CREDITS FROM: TO: CHANGE GRADING FROM: TO: CHANGE DESCRIPTION TO:	CHANGE PREREQUISITES/MINIMUM GRADES TO*: EXISTING: Prerequisites: Graduate standing and TAX 6025 or TAX 6065. NEW: Prerequisites: Graduate standing and TAX 6025 AND Pre- OR co-requisite TAX 6065. CHANGE COREQUISITES TO*: INCLUDED ABOVE AS PRE- OR CO-REQUISITE. CHANGE REGISTRATION CONTROLS TO: *Please list both existing and new pre/corequisites, specify AND or OR, and include minimum passing grade.
Attach syllabus for ANY changes to current course information.	
Should the requested change(s) cause this course to overlap any other FAU courses, please list them here.	Departments and/or colleges that might be affected by the change(s) must be consulted and listed here. Please attach comments from each.

Faculty contact, email and complete phone number: Dr. Karen Hooks, khooks@fau.edu, (561) 297-3932.

Approved by: Department Chair:  College Curriculum Chair:  College Dean:  UGPC Chair: _____ Graduate College Dean: _____	Date: _____ 10/12/12 _____ 10/16/12 _____ 10.18.12 _____ _____	ATTACHMENT CHECKLIST ♦Syllabus (see guidelines for requirements: http://www.fau.edu/graduate/facultyandstaff/programscommittee/index.php) ♦Written consent from all departments affected by changes
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Email this form and syllabus to UGPC@fau.edu **one week before** the University Graduate Programs Committee meeting so that materials may be viewed on the UGPC website prior to the meeting.



Florida Atlantic University
COLLEGE OF BUSINESS

TAX 6835 – Section # (3 credits)
CRN Number
Deferred Compensation Taxation
Term
Class Location & Class Meeting Time(s)

Professor Information

Name
Office Address
e-mail address
Phone Number

Office Hours

Provide information on office hours and office hours location.

Required Text and Materials

U.S. Master Compensation Tax Guide, Dennis R. Lassila and Bob G. Kilpatrick, Fourth Edition; CCH, Inc. Supplemental readings will be distributed in class or through Blackboard. You are also encouraged (but not required) to subscribe to the *Wall Street Journal* (or similar periodical).

Course Description

A study of the tax factors in pension, profit-sharing, stock ownership, self-employed retirement plans, individual retirement accounts, and various employee benefit plans. (3 credits)

Course Prerequisites and Credit Hours

Prerequisites: Graduate standing and TAX 6025, AND, pre- OR co-requisite TAX 6065.

(Note: Any student who has not met the prerequisites for a course may be administratively dropped from the course at any time during the semester.)

Course Learning Objectives

- Knowledge of the tax laws regarding current and deferred compensation and retirement plans.
- Analytical skills necessary to interpret applicable tax laws relevant to course issues.
- Communications skills necessary to receive and deliver information relevant to course issues.
- Computer skills necessary to perform research relevant to course issues.

Course Evaluation Method

Research Paper: A research paper will be due [date]. The paper must be at least ten double-spaced typed pages. A bibliography will be required and no less than three sources should be cited. The topic will be assigned by the instructor prior to commencing research.



Oral Presentations: Students will be assigned oral presentations regarding textbook material. The preparation for the presentations will require research. The grading of the presentation will become a component of the final grade.

Final Examination: A final examination will consist of short answer questions relating to lecture material, class presentations, and the textbook.

Final Grade: The final grade will be determined by the instructor based upon a combination of the final exam grade (80%), the grade on the research paper (10%), and class participation (10%), including oral presentations. Details regarding the derivation of letter grades from numerical scores are as follows:

	B+ \geq 88%	C+ \geq 78%	D+ \geq 68%	
A \geq 92%	B \geq 82%	C \geq 72%	D \geq 60%	F < 60%
A- \geq 90%	B- \geq 80%	C- \geq 70%	D- \geq 60%	

Course Outline

Week 1	Overview
Week 2	Current Compensation
Week 3	Employee Fringe Benefits, in General
Week 4	Employee Fringe Benefits, in General (concluded)
Week 5	Employee Fringe Benefit Plans
Week 6	Multiemployer Qualified Deferred Compensation Plans
Week 7	Requirements for Qualified Plans
Week 8	Special Rules for Keogh, Top-Heavy, and 401(k) Plans
Week 9	Employer Deduction and Funding Rules
Week 10	Spring Break: No Class
Week 11	Taxation of Distributions from Qualified Plans
Week 12	Traditional IRAs/SEPs/SIMPLE IRAs/ Roth IRAs/Deemed IRAs
Week 13	Traditional IRAs/SEPs/SIMPLE IRAs/ Roth IRAs/Deemed IRAs (concluded)
	Research Paper Due
Week 14	Employee Stock Ownership Plans
Week 15	Non-Qualified Deferred Compensation
Week 16	Equity-Oriented Arrangements
Week 17	FINAL EXAM

Additional Course Policies

Attendance

Attendance is extremely important. Students should make every effort to arrive at class on time and remain for the entire class. Absences should be rare and infrequent.

Late Assignments

Late assignments will not be accepted unless prior written approval is granted by the course instructor.



Florida Atlantic University COLLEGE OF BUSINESS

Selected University and College Policies

School of Accounting Policies

You are responsible for School of Accounting policies at <http://business.fau.edu/departments/accounting/school-of-accounting-policies/index.aspx>. ***These policies are considered to be an integral part of this syllabus.***

Code of Academic Integrity Policy Statement

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see University Regulation 4.001.

Disability Policy Statement

In compliance with the Americans with Disabilities Act (ADA), students who require special accommodation due to a disability to properly execute coursework must register with the Office for Students with Disabilities (OSD) – in Boca Raton, SU 133, (561) 297-3880; in Davie, MOD 1, (954) 236-1222; in Jupiter, SR 117, (561) 799-8585; or, at the Treasure Coast, CO 128, (772) 873-3305 – and follow all OSD procedures.

Religious Accommodation Policy Statement

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices **and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations and work assignments**. For further information, please see Academic Policies and Regulations.

University Approved Absence Policy Statement

In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams, musical and theatrical performances and debate activities. It is the student's responsibility to notify the course instructor at least one week prior to missing any course assignment.

College of Business Minimum Grade Policy Statement

The minimum grade for College of Business requirements is a "C". This includes all courses that are a part of the pre-business foundation, business core, and major program. In addition, courses that are used to satisfy the university's Writing Across the Curriculum and Gordon Rule math requirements also have a minimum grade requirement of a "C". Course syllabi give individualized information about grading as it pertains to the individual classes.



Florida Atlantic University COLLEGE OF BUSINESS

Incomplete Grade Policy Statement

A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete ("I"). The assignment of the "I" grade is at the discretion of the instructor, but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete ("I") grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing ("F") grade.

Withdrawals

Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course.

Grade Appeal Process

A student may request a review of the final course grade when s/he believes that one of the following conditions apply:

- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor's own grading system.

The procedures for a grade appeal may be found in Chapter 4.002 of the University Regulations.

Disruptive Behavior Policy Statement

Disruptive behavior is defined in the FAU Student Code of Conduct as "... activities which interfere with the educational mission within classroom." Students who behave in the classroom such that the educational experiences of other students and/or the instructor's course objectives are disrupted are subject to disciplinary action. Such behavior impedes students' ability to learn or an instructor's ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor's expectations for classroom conduct.

Faculty Rights and Responsibilities

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the Student Code of Conduct.