



**United States Department of Labor  
Employee Benefits Security Administration  
Chicago Regional Office  
Voluntary Fiduciary Correction Program Webinar**

**Who Can Attend?**

Any employee benefit Plan sponsors, financial institutions, trust companies, Plan officials or parties-in-interest.

**Learn How to Apply and Get Approved**

You'll receive instructions on how to make corrections and use the Voluntary Fiduciary Correction Program (VFCP).

**Eligible ERISA Transactions**

- Delinquent Participant Contributions to Retirement Plans, or Insured Welfare Plans, or Welfare Plan Trusts.
- Fair Market Interest Rate Loans from Employee Benefit Plans to Parties-in-Interest (PIIs).
- Below Market Interest Rate Loans to Parties-in-Interest, or Nonparties-in-Interest.
- Below Market Interest Rate Loans to Non PIIs due to delays in perfecting loan collateral security.
- Participant Loans that fail to comply with plan provisions for amount, duration or level amortization.
- Default Participant Loans.
- Purchase of Assets by Plans from Parties-in-Interest.
- Sale of Assets by Plans to Parties-in-Interest.
- Sale and Leaseback of Real Property to Sponsoring Employers.
- Purchase of Assets from Non PIIs at more than Fair Market Value (FMV).
- Sale of Assets to Non-PII at less than FMV.
- Holding of Illiquid Assets Previously Purchased by Plan.
- Benefit Payments based on improper Valuation of Plan assets
- Payment from a Plan of duplicate, excessive, or unnecessary compensation.
- Expenses Improperly Paid by a Plan, including Settlor fees.
- Payment from a Plan of dual compensation to Plan fiduciaries.

**Bonus:** Learn if you are eligible for relief of IRS Excise Taxes and how you might pay your plan the amount you would otherwise owe in Excise Tax.

**You may register at any time. Just click on the Register button below.**

**WHEN:** January 16, 2025, 1:00 pm to 2:00 pm, Central Time

**COST:** *Free! Free! Free!*

**For more information:** Contact Aniela Janachowski at (312) 886-1165 or [Janachowski.Aniela@dol.gov](mailto:Janachowski.Aniela@dol.gov)

- You can schedule one-on-one assistance after the WebEx. Please contact Aniela Janachowski.
- If individuals with disabilities need special accommodations, please notify Aniela Janachowski.
- The attendees list will be available on request. If you do not want your name shared, please mark the appropriate box when you register.

**WHERE:**

**Voluntary Fiduciary Correction Program Workshop**

Thursday, January 16, 2025

1:00 PM Central | (UTC-6) 2:00 PM Eastern Time (US & Canada) | 1 hour

[REGISTER](#)