

# Human Interest CPE Program: Profit-Sharing Scenarios of 401(k) Plans

November 30, 2023

## Learning Objectives [ 1 ]

Upon completion of this course you will be able to:

- Recognize IRS rules regarding profit-sharing plans and the history of profit-sharing plans
- Define the types of profit-sharing plans and plan design strategies
- Identify testing requirements including for profit-sharing plans and the minimum gateway requirements

## Instructional delivery methods [ 2 ]

- Group Internet Based
  - Real time Zoom Webinar for individual participation, with the recorded webinar made publicly available on the Human Interest website for future individual participation. Credit will only be awarded to participants of the Real time Zoom Webinar. See attendance requirement guidance for more detail.

## Recommended CPE credit and recommended field of study [ 3 ]

### Specialized Knowledge CPE Course

Length of webcast	Viewing Time	Polls Answered	Credits Awarded
50 minutes	Min. 50 minutes	3 or more	1.0 CPE Credit

## Prerequisites [ 4 ]

- Attendees should have one to two years of prior industry experience and a basic knowledge of accounting and taxation to be able to participate in this course, or to first participate in the Introduction to 401(k), 401(k) Fiduciary Responsibilities and Best Practices, and SMB Tax Credits for Retirement Plans and More courses of the Human Interest CPE 401(k) Program.

## Program knowledge level [ 5 ]

- This course is intermediate level. should have one to two years of prior industry experience and a basic knowledge of accounting and taxation to be able to participate in this course.

## Advance preparation [ 6 ]

- There are no advance preparation requirements to participate in the Profit-Sharing Scenarios of 401(k) Plans course.

## Program description [ 7 ]

- The Human Interest CPE 401(k) Program is a series of Group Internet Based webcasts for Certified Public Accountants, Employers, and Employees who are interested in learning more about retirement plans and the topics surrounding 401(k) plans. This course takes a look at profit-sharing scenarios of 401(k) plans. Join Marc Fowler as he discusses the IRS rules and history of profit-share plans, types of profit-sharing plans, plan design strategies, ratio tests, and gateway tests on new comparability.

### **Course registration and, where applicable, attendance requirements [ 8 ]**

- To register for this course, go to [go.humaninterest.com/cpe-summer-series](https://go.humaninterest.com/cpe-summer-series).
- In order to be awarded the full CPE credit, participants must register attend the full 50-minute Zoom webinar and answer the three poll questions asked throughout the webcast.
- A recording of this course will be shared out via email to registrants.
- To obtain a Certificate of Completion, participants may request one via contacting [cpe.courses@humaninterest.com](mailto:cpe.courses@humaninterest.com).

### **Refund and Cancellation Policy [ 9 ]**

- As there are no fees associated with this course there will be no refunds should participants be unable to attend the live webinar. There are no requirements to cancel should the registered participant be unable to attend. Should Human Interest cancel the real time Zoom webinar, prior notice will be given to the participants via email and they will be notified when a rescheduled date is made.

### **Complaint resolution policy [ 10 ]**

- For all complaints and concerns, please contact our offices at [cpe.compliance@humaninterest.com](mailto:cpe.compliance@humaninterest.com).

### **Official NASBA sponsor statement**

#### **(if an approved NASBA sponsor (explaining authority of acceptance of CPE credits)) [ 11 ]**

- Human Interest is registered with the National Association of State Boards Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.nasbaregistry.org](http://www.nasbaregistry.org).