

Volunteer Law Student Program

***Office of Employee Plans
Internal Revenue Service (IRS)***

For Law Students and Law Schools: This program offers a unique opportunity for law students to gain experience in the ERISA area of law.

Program Highlights

The IRS Employee Plans is looking for qualified law students/LLM candidates and for their law schools to participate in the research and writing of training materials in the ERISA area of law. The training materials will include continuing education materials and Phase Text material for employee development.

The research performed by the law students and the written materials that they produce will include many different topics within the employee benefits area of law. The law students will have a unique opportunity to learn, in-depth, one or more areas of employee benefits law including: 401(k) plan design and operation, traditional defined benefit plans, cash balance defined benefit plans, and ESOP plans.

As part of their research and writing assignments, the law students will review and research statutes, including the Pension Protection Act of 2006, published regulations, and other published guidance. The students will gain a unique perspective by working with senior and experienced attorneys and agents of the IRS Employee Plans.

As a result of this program, law schools will have a unique opportunity to offer an in-depth educational experience in the employee benefits area. The IRS Employee Plans will gain the depth and insight of the participating law students.

Advantages of Program

Participating law students will be part of a collaborative team working to update the IRS Employee Plans training materials. The law students will be assigned to a particular chapter and will be part of that chapter's writing team. Each writing team will consist of a supervising attorney and one or more senior, experienced IRS Employee Plans agents. All members of the IRS Employee Plans writing team will be available to answer any technical questions that the law students may have.

Participating law students will update IRS training materials in the employee benefits area. These training materials are used to train and upgrade the technical skills of IRS Employee Plans agents. The training materials generally consist of in-depth technical explanations of recent law changes and include

case studies, examples, and techniques used during an audit to determine the qualified status of a retirement plan.

The members of the writing team will review the law student's work as the chapter is being written. The law student, by virtue of being a member of the writing team, will gain an IRS perspective with respect to whether a retirement plan is qualified.

Requirements for participating law schools and students

To ensure a meaningful experience for the law students, this section provides specific requirements for both the participating law schools and students.

Participating law schools must:

- Provide their law students with course credit for participation in the Volunteer Law Student Program,
- Provide a staff member on site to help the law students coordinate with EP,
- Indicate that their course curriculum contains one or more employee benefits courses. This will ensure that their students have a basic understanding of the employee benefits area, and
- Be accredited by the ABA.

Participating law students will be required to:

- Work minimum 10 hours per week,
- Participate in bi-monthly or weekly phone conferences with a supervising attorney and IRS agent. During these calls, the student's work will be reviewed and feedback will be given,
- Produce written chapters and materials that will be used by the IRS in its phase training and continuing education material, and
- Abide by the ethical and non-disclosure standards of the IRS.

Other program information

Public Law 95-454, section 301, as amended by Public Law 97-437, instituted the "Volunteer Student Worker Program". Title 5 CFR Section 308 sets forth the basic requirements and guidelines of the program. The IRS incorporated this program by virtue of IRM section 6.300.2, 2-4.

A federal agency that sponsors a "Volunteer Student Worker Program" does not pay or reimburse the students. The student's work product is the property of the IRS.

The student and the law school are required to sign an agreement with the IRS for the duration of the student's assignments. The agreement sets forth the student's responsibilities, the law school's responsibilities, and the responsibilities of the IRS.

The student's research and writing for this Volunteer Law Student Program will be conducted from his/her law school and/or from his/her residence. The student will not have access to a federal building. The student will have the satisfaction of participating in the protection of the pension/profit sharing benefits of American workers.

Contact information

For further information about participating in this program, Law Schools should contact one the following members of the IRS Employee Plans writing team:

- Al Reich: 954-385-6498, or
- John Almquist: 626-312-3628 Ext. 5530