

Events

2013 ALI CLE Conference: Retirement, Deferred Compensation, and Welfare Plans of Tax-Exempt and Governmental Employers

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Louis Mazawey is co-planning Chair of the ALI CLE “Retirement, Deferred Compensation, and Welfare Plans of Tax-Exempt and Governmental Employers” conference on September 26-27, 2013 in Washington, DC. Topics to be covered include:

- how to evaluate pros and cons of various options for Roth accounts under ATRA 2012 – and how higher tax rates affect decisions
- Supreme Court rulings on domestic partners: dissection and tips for how plan sponsors should respond
- experience to date for 403(b) plans and qualified plans under the restated IRS correction programs
- impact the IRS new volume submitter program will likely have on the marketplace
- likely resolution of challenges to church plan status
- new guidance from the IRS for church and governmental plans, including pick-ups and definitional issues
- likely modifications of nonqualified plans in view of major expected IRS guidance on substantial risks of forfeiture
- courts outlook on the changes driving governmental plans in the face of political and budget pressures
- government regulators perspectives about the latest guidance on:
 - HIPAA privacy and security wellness programs
 - the employer shared responsibility penalty
 - minimum value
 - affordability
 - determining which employees are full-time
 - changes in special enrollment periods
 - elimination of pre-existing condition exclusions

- impact on COBRA
- health insurance marketplaces and the related notices
- non-federal governmental plans opt-outs
- coverage of clinical trials
- how health savings accounts and health reimbursement accounts work with health reform