EMPLOYEE BENEFITS SPRING UPDATE

April 3, 2019

Steptoe & Johnson LLP
1330 Connecticut Avenue, NW, Washington, DC

Early Bird Registration Deadline: March 6
Hotel Registration Deadline: March 6

To Register On-line or For More Information: www.americanbar.org/jceb/ (202) 662-8641

5.17 CLE Credit Hours (including 1.0 Ethics Hour) have been requested from 60-minute states and 6.20 CLE Credit Hours (including 1.20 Ethics Hours) have been requested from 50-minute states
EMPLOYEE BENEFITS SPRING UPDATE

AGENDA (As of February 21)

WEDNESDAY • April 3, 2019

10:00 REGISTRATION AND NETWORKING CONTINENTAL BREAKFAST

10:30 WELCOMING REMARKS
Co-Chairs: Emily S. Costin, Alston & Bird LLP
          Jason P. Lacey, Foulston, Siefkin LLP
          Alan Tawshunsky, Tawshunsky Law Firm PLLC

10:40 QUALIFIED PLANS
Experienced government and private sector speakers will describe significant pending legislation that would affect qualified plans, as well as guidance on hardship distributions and other issues.
Moderator: Alan Tawshunsky, Tawshunsky Law Firm PLLC
Speaker: Veena K. Murthy, Legislation Counsel, Joint Committee on Taxation, U.S. Congress, (Invited)
          Additional Speakers to be Determined

11:30 HOT TOPICS FOR HEALTH AND WELFARE PLANS
This session will address significant recent developments impacting health and welfare benefit plans. Panelists will discuss the Department of Labor’s final rule on Association Health Plans [and recent enforcement activity involving wellness programs]. The panel will also address the recent Tri-Agency regulations on health reimbursement arrangements and related IRS guidance under Internal Revenue Code Section 4980H. [Practitioners on the panel will share insights from recent ACA penalty assessment activity under Code Section 4980H.]
Moderator: Jason P. Lacey, Foulston, Siefkin LLP
Speakers: Kevin P. Knopf, Senior Technician Reviewer, Employee Benefits, Exempt Organizations, and Employment Taxes, Health and Welfare Branch, Internal Revenue Service (Invited)
          Alan Tawshunsky, Tawshunsky Law Firm PLLC
          Additional Speakers To Be Determined

12:20 LUNCH

1:00 THE INS AND OUTS OF FIDUCIARY LIABILITY INSURANCE
This in-depth discussion on fiduciary liability insurance will cover best practices for plan sponsors and plan fiduciaries, evolving trends in insurance products, and various governance actions that can mitigate risk of incurring a claim.
Moderator/
Speaker: Emily S. Costin, Alston & Bird LLP
Speakers: George M. Sepsakos, Groom Law Group
          Wendy K. Von Wald, Travelers Insurance Company
1:50  EXECUTIVE COMPENSATION
This session will include an in-depth explanation of recent guidance on significant executive compensation provisions, including the limits on executive compensation under section 162(m) and the excise tax under section 4960 on excess compensation paid by tax exempt employers, and a discussion of ways to deal with issues under these provisions that have not been addressed in guidance.

Moderator: Alan Tawshunsky, Tawshunsky Law Firm PLLC
Speakers: Kurt L.P. Lawson, Hogan Lovells US LLP
          Martha N. Steinman, Hogan Lovells US LLP
          Stephen B. Tackney, Deputy Associate Chief Counsel (Employee Benefits), Employee Benefits, Exempt Organizations, and Employment Taxes, Office of Chief Counsel, Internal Revenue Service (Invited)

2:40  AFTERNOON BREAK

3:00  HOT TOPICS IN ERISA LITIGATION
Plaintiff and defense counsel will share their views on the latest “hot topics” and developments in ERISA litigation, including key circuit splits and cases headed for the Supreme Court.

Moderator: Emily S. Costin, Alston & Bird LLP
Speakers: Joseph C. Faucher, Trucker Huss APC
          Kirsten Scott, Renaker Hassleman Scott LLP
          Osvaldo Vazquez, Steptoe & Johnson LLP

3:50  LAWYERS WHO TALK TOO MUCH: ETHICAL CONSIDERATIONS FOR EMPLOYEE BENEFIT PRACTITIONERS
Employee benefit attorneys often share opinions and commentary on legal matters, such as through client alerts, articles, blog posts, and social media, including reactions to pending litigation, legislation, and rulemaking. What are the ethical considerations related to such communications? With illustrations “ripped from the headlines,” this session will discuss recent guidance, best practices, and lessons learned regarding public statements and other communications by lawyers, including considerations regarding the duty of confidentiality and the bounds of attorney-client privilege.

Speakers: Emily S. Costin, Alston & Bird LLP
          Jason P. Lacey, Foulston Siefkin LLP

4:50  ADJOURN

FACULTY

Emily S. Costin, JCEB Chair and Program Co-Chair, Alston & Bird LLP, Washington, DC

Jason P. Lacey, Program Co-Chair, Foulston, Siefkin LLP, Wichita, KS

Alan Tawshunsky, Program Co-Chair, Tawshunsky Law Firm PLLC, Washington, DC

Joseph C. Faucher, Trucker Huss APC, San Francisco, CA

Kurt L.P. Lawson, Hogan Lovells US LLP, Washington, DC

Veena K. Murthy, Legislation Counsel, Joint Committee on Taxation, U.S. Congress, Washington, DC (Invited)

Kirsten Scott, Renaker Hassleman Scott LLP, San Francisco, CA

George M. Sepsakos, Groom Law Group, Washington, DC

Martha N. Steinman, Hogan Lovells US LLP, New York, NY

Stephen B. Tackney, Deputy Associate Chief Counsel (Employee Benefits), Employee Benefits, Exempt Organizations, and Employment Taxes, Office of Chief Counsel, Internal Revenue Service, Washington, DC (Invited)

Osvaldo Vazquez, Steptoe & Johnson LLP, Washington, DC

Wendy K. Von Wald, Travelers Insurance Company, Denver, CO

ATTEND THE PROGRAM AND LEARN WHAT YOU NEED TO KNOW ABOUT:

- Potential legislation and other current developments regarding qualified retirement plans.
- Emerging issues affecting health and welfare benefit plans.
- New guidance implementing important changes that the Tax Cuts and Jobs Act made to executive compensation.
- Ins and outs of fiduciary liability insurance.
- Hot topics in ERISA Litigation.
- Ethical considerations when making public comments regarding pending matters.
- Other recent developments that significantly affect employee benefits.

TUITION

Attend the entire program, the breakfast, luncheon, and reception, and network with other registrants and faculty. Registrations must be postmarked, e-mailed or faxed by March 6th to receive the Early Bird discount.

Early Bird Registration — On or Before March 6th
$595 General Public
$545 ABA Member ($50 Savings—join a Section, and save even more!)
$495 Sponsoring Section Member ($100 Savings)

Full Tuition — After March 6th
$645 General Public
$595 ABA Member ($50 Savings—join a Section, and save even more!)
$545 Sponsoring Section Member ($100 Savings)

On-Site Tuition
$695 General Public
$645 ABA Member ($50 Savings—join a Section, and save even more!)
$595 Sponsoring Section Member ($100 Savings)
**ADDITIONAL SAVINGS**
Receive a **25%** tuition discount if you are a [JCEB Employee Benefits Passport](#) holder. Contact [karen.case@americanbar.org](mailto:karen.case@americanbar.org) to register with this discount.

OR

Receive a **$100** tuition discount if you are also registered for the 2019 [ERISA Fiduciary Institute: Know Your Responsibilities](#) scheduled for April 4th, in Washington, DC.

OR

If two or more register from the same firm, one registrant will receive a **$50** reduction in program tuition! Registrants will have access to the program website to download materials prior to the conference and any additional materials handed out on-site. Each registrant will also be eligible for MCLE accreditation within those states that require continuing legal education.

**SCHOLARSHIPS**
Scholarships to defray the tuition expense for this program are available upon application, on a case-by-case basis. Preference will be given to full-time LL.B. candidates, public interest lawyers, government lawyers, fulltime law professors, solo or small firm practitioners of limited means, and unemployed attorneys. To request an application or receive additional information, contact Karen Case at 202.662.8641 or [Karen.Case@americanbar.org](mailto:Karen.Case@americanbar.org). Scholarship applications must be received at least two weeks before the program start date. You will be notified prior to the program if your application is approved. A minimum fee may be charged on all approved scholarship applications to defray expenses. For programs with tuition costs over $500, qualifying attorneys will receive at least a 50% reduction in the course fees(s).

**COMPLAINT RESOLUTIONS**
Please call Karen Case at 202-662-8641.

**CANCELLATIONS AND REFUND INFORMATION**
Cancellations will be honored on the following basis:
- **Until March 6th** – 100% Refund minus $50 administrative fee*
- **After March 6th** – No Refund

*Day of Cancellation is the day the cancellation is received by the ABA. It is calculated based on the number of ABA business days remaining before the National Institute.

**No refund will be made for cancellations received after March 6th**; written confirmation of refund requests must be received within 14 days following the program. Substitute registrants for the Employee Benefits Spring Update are welcome. Please contact Karen Case at 202.662.8641.

**MCLE**
This course is expected to qualify for 5.17 CLE credit hours (including 1.0 ethics hours) in 60-minute states, and 6.20 credit hours (including 1.2 ethics hours) in 50-minute states. This transitional program is approved for both newly admitted and experienced attorneys in NY. Attorneys may be eligible to receive CLE credit through reciprocity or attorney self-submission in other states.
For more information about CLE accreditation in your state, contact Karen Case at 202.662.8641 or visit http://www.americanbar.org/cle/mandatory_cle.html.

**CPE**

The American Bar Association is registered with the National Association of State Boards of 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.learningmarket.org.

Recommended CPE Credits and Fields of Study: Program attendees can earn up to 5 CPE credits in Specialized Knowledge and Applications fields of study

Prerequisites: Previous experience in employee benefits law; Advanced Preparation: None; Program Level: Intermediate; Delivery Method: Group-Live

**HOTEL INFORMATION**

**DEADLINE FOR HOTEL RESERVATIONS:** Monday, March 12th

If you are interested in booking a hotel room at the St. Gregory Hotel, 2033 M St NW, Washington, DC 20036, contact Karen Case at 202.662.8641 or karen.case@americanbar.org. A limited number of rooms have been set aside for the Employee Benefits Spring Update registrants at $289 for single or double occupancy plus a $20 facility fee. The facility fee includes a daily wine and cheese reception from 5:30 pm to 6:30 pm, water bottles in each room, premium internet, coffee service daily in lobby, and Peloton bikes in the Fitness Center. All reservations must be guaranteed with a major credit card.

**ABA NEGOTIATED AIRFARE DISCOUNTS – AVAILABLE ONLINE**

With **ABA Egencia**, you can automatically obtain ABA negotiated airfare discounts for travel to the ABA Meetings. ABA Egencia enables you to purchase the best airfare at the time of booking, by providing you with the ability to search for and compare fares from virtually every airline serving the destination.

Reservations with ABA Egencia can be made online or offline. For offline reservations, call (877) 833-6285. ABA Egencia is available online via ABA Travel Services at https://www.egencia.com/public/us/.*

ABA airfare discounts on some carriers may also be obtained by purchasing your tickets under the ABA Discount Codes directly from the airline or through your travel agent.

- **American Airlines**
  ABA Discount only available at ABA Egencia at https://www.egencia.com/public/us/

- **United Airlines**
  **For ABA Meetings Only**
  Via Phone: 800-426-1122
  Agreement Code: 8880300 / Z Code: **ZFX6**

  Discount available at www.united.com

  Click **All Search Options** and enter Online Discount Code: **ZFX68880300** in the **Promotions and Certificates** box.
Not for Leisure Travel

- **Delta Airlines**
  Via Phone: 800-328-1111
  ABA File Global Meeting Code: **NMS9P**

  Discount available at [www.delta.com](http://www.delta.com)
  Click **Advance Search** and enter Online Meeting Event Code: **NMS9P** in the **Meeting Event Code**

- **Southwest Airlines**
  Southwest tickets can be booked on ABA Egencia. If not booking via ABA Egencia you can book via [www.swabiz.com](http://www.swabiz.com) and use ABA SWABIZ Company ID 99422890.

*A Travel Profile is required when booking airline reservations with ABA Egencia. For more information visit [www.americanbar.org/travel](http://www.americanbar.org/travel).*

**UNABLE TO ATTEND?**
The Digital Audio sets (course materials and downloadable recordings) will be available for purchase approximately 4-6 weeks after the program. To pre-order digital audio sets, visit the ABA web store. Additional information is available by visiting the JCEB web site, [www.americanbar.org/jceb](http://www.americanbar.org/jceb) or calling 202.662.8641.

**SERVICES FOR PERSONS WITH DISABILITIES**
If special arrangements are required, please contact Karen Case at 202.662.8641. Reasonable advance notice is requested.

**ABA SPONSORING SECTIONS**
Join one of these dynamic Sections, and become active in one of their employee benefit committees. Join the ABA and one or more of the Sections when registering for this program and save up to $200 on this program tuition.

<table>
<thead>
<tr>
<th>Section of Business Law, $55</th>
<th>Section of Real Property, Trust &amp; Estate Law, $70</th>
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<tbody>
<tr>
<td>Section of Health Law, $50</td>
<td>Section of Labor and Employment Law, $75</td>
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<tr>
<td>Section of Taxation, $75</td>
<td>Section of Tort Trial and Insurance Practice, $50</td>
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**FOR MORE INFORMATION OR FOR ASSISTANCE REGISTERING**
Contact Karen Case at 202.662.8641 or karen.case@americanbar.org.
EMPLOYEE BENEFITS PASSPORT

The JCEB is proud to offer you the Employee Benefits Passport – an annual subscription service that will be your passport to access, for one low price, all the JCEB’s webinars and to attend any or all of the JCEB’s renowned in-person National Institutes with a 25% discount. Whatever your level of experience is - a seasoned ERISA/employee benefits practitioner, someone new to the practice area or someone in between - the Employee Benefits Passport gives you a new way to access JCEB programs to help you stay up-to-date on the ever-changing employee benefits landscape and get tips from the experts on compliance best practices.

For more information call 202.662.8641 or see the JCEB’s website: http://www.americanbar.org/jceb.org.

MARK YOUR 2019 CALENDAR AND CHECK OUR WEBSITE FOR UPCOMING PROGRAMS

www.americanbar.org/jceb/

April 4
ERISA FIDUCIARY INSTITUTE: Know Your Responsibilities
Washington, DC

June 5-7
National Institute on
ERISA BASICS, Washington, DC

October 2019
National Institute on
ERISA BASICS, Chicago, IL

October 28-29
National Institute on
HEALTH AND WELFARE BENEFIT PLANS, Washington, DC

November 7-8
National Institute on
EXECUTIVE COMPENSATION, Washington, DC
EARLY BIRD REGISTRATION – On or Before March 6
- $595 General Public
- $545 ABA Member
  ($50 Savings – join a Section, and save even more!)
  ABA # __________
- $495 Sponsoring Section Member ($100 Savings)
  ABA # __________

FULL TUITION – After March 6
- $645 General Public
- $595 ABA Member
  ($50 Savings – join a Section, and save even more!)
  ABA # __________
- $445 Sponsoring Section Member ($100 Savings)
  ABA # __________

ON-SITE TUITION
- $695 General Public
- $645 ABA Member
  ($100 Savings – join a Section, and save even more!)
  ABA # __________
- $595 Sponsoring Section Member ($200 Savings)
  ABA # __________

I have also registered for the 2019 ERISA Fiduciary Institute: Know Your Responsibilities. Please apply the $100 tuition reduction.

Please apply the 25% tuition discount for JCEB Employee Benefits Passport Holders.

Two or more people have registered with me; please apply the $50 tuition reduction to the tuition rate indicated.

Send me the Employee Benefits Update Podcast Download (Audio recordings and course materials via download) at the special price of $495. Product Code: EB040319EBSUAUD

Send me the JCEB calendar for upcoming Employee Benefits Programs.

TO REGISTER:
Online: http://www.americanbar.org/jceb/ with credit card payment
Mail: American Bar Association
Attn: Service Center—Meeting/Event Registrations Department
Meeting Code: EB040319EBSU
321 N. Clark Street, Floor 19
Chicago, IL 60654

PAYMENT: Must include one of the following:
- Check made payable to: American Bar Association - JCEB
- Credit Card: MasterCard, VISA or American Express

Please check here if you need CLE/CPE Credit in one of the following states:  ○ DE  ○ IL  ○ NY  ○ CPE

*Tax: DC residents add 6%. IL residents add 10.25%, before including postage and handling charges. Price is subject to change after 04/04/2019.

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- After March 6th — No Refund**

Substitute registrants are welcome. Please email meetingcancellations@americanbar.org and karen.case@americanbar.org.

*“Day of Cancellation” is the day the cancellation is received in writing by the ABA.
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ABA SPONSORING SECTIONS
Join one of these dynamic Sections, and become active in one of their employee benefit committees. Join the ABA and one or more of the Sections when registering for this program and save up to $100 on this program tuition.

○ I am interested in becoming a member of the American Bar Association. Please send me information and membership forms.

○ I am an ABA member, but want a further reduction on my tuition for this program. Please enroll me into the Section listed below; I've enclosed a separate check made payable to the ABA.
  ○ Section of Business Law, $55
  ○ Section of Labor and Employment Law, $75
  ○ Section of Taxation, $75
  ○ Section of Health Law, $50
  ○ Section of Real Property, Trust and Estate Law, $70
  ○ Section of Tort Trial and Insurance Practice, $50