EMPLOYEE BENEFITS SPRING UPDATE, INCLUDING TAX REFORM

April 9, 2018

Alston & Bird LLP

950 F Street, NW, Washington, DC

Early Bird Registration Deadline: March 12
Hotel Registration Deadline: March 12

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

6.17 CLE Credit Hours (including 1.0 Ethics Hour) have been requested from 60-minute states and
7.40 CLE Credit Hours (including 1.20 Ethics Hours) have been requested from 50-minute states
EMPLOYEE BENEFITS SPRING UPDATE, INCLUDING TAX REFORM

AGENDA (As of March 20)

MONDAY • April 9, 2018

8:30  REGISTRATION AND NETWORKING CONTINENTAL BREAKFAST

9:00  WELCOMING REMARKS
  Co-Chairs:  Emily S. Costin, Alston & Bird LLP
              Jason P. Lacey, Foulston, Siefkin LLP
              Alan Tawshunsky, Tawshunsky Law Firm PLLC

9:10  INSIDE THE BELTWAY: REGULATORY UPDATES UNDER THE TRUMP ADMINISTRATION
  This panel will examine the current Washington landscape - from recent Department of Labor
guidance to recent and potential future Congressional activity.
  Moderator:  David N. Levine, Groom Law Group
  Speakers:  Michael L. Hadley, Davis & Harman LLP
             Melissa Kahn, State Street Global Advisors

10:00  HOT TOPICS FOR HEALTH AND WELFARE PLANS
  This session will address significant recent developments impacting health and welfare plans.
  Panelists will discuss the Department of Labor’s proposed rules regarding Association Health
  Plans, as well as the status of the EEOC’s wellness plan regulations and the Tri-Agency regulations
  on contraceptive coverage. The panel will also address recent tax changes affecting health plans,
  including repeal of the individual coverage mandate and delay of the “Cadillac Plan” tax and other
  ACA taxes.
  Moderator:  Jason P. Lacey, Foulston Siefkin LLP
  Speakers:  Sharon R. Cohen, Conduent Human Resource Services
             Kevin P. Knopf, Senior Technician Reviewer (Tax Exempt and Government Entities
                        Division), Health and Welfare Branch, Internal Revenue Service (Invited)
             Roberta Casper Watson, Wagner Law Group

10:50  BREAK

11:05  EMERGING TRENDS IN EMPLOYEE BENEFIT PLAN DESIGN AND ADMINISTRATION,
      INCLUDING CYBERSECURITY ISSUES
  This panel will examine new trends in employee benefit plan design, including: choice of venue
  provisions, arbitration clauses, contractual limitation periods, attorney fee provisions and
  limitations on liability and remedies. What are courts doing with challenges to these provisions?
  This panel will also examine new challenges to employee benefit plan administration, in
  particular, issues of cybersecurity and privacy. What is a reasonable approach to cyber readiness
  relative to the administrative costs to the plan? What are appropriate document retention policies
  and procedures relative to risks of maintaining PHI and PII?
  Moderator:  Emily S. Costin, Alston & Bird LLP
  Speakers:  Emily C. Hootkins, Alston & Bird LLP
             Kirsten Scott, Renaker Hassleman Scott LLP
             George M. Sepsakos, Groom Law Group
12:20  **EMPLOYEE BENEFITS PROVISIONS OF TAX REFORM (OTHER THAN EXECUTIVE COMPENSATION) AND SUBSEQUENT LEGISLATION**  
This session will cover employee benefits provisions of the tax reform legislation and the 2018 government funding bills (other than the tax reform provisions relating to executive compensation), including the tax credit for paid FMLA leave, repeal of the individual mandate, extended time for rollovers of plan loan offsets, delays of health insurance taxes and revised requirements for hardship withdrawals.  
**Moderator:**  
**Speaker:** Alan Tawshunsky, Tawshunsky Law Firm PLLC  
**Speakers:** Jason P. Lacey, Foulston Siefkin LLP  
Veena K. Murthy, Legislation Counsel, Joint Committee on Taxation *(Invited)*

12:45  **LUNCHEON ADDRESS**  
**Speaker:** W. Thomas Reeder, Director, Pension Benefit Guaranty Corporation

1:45  **IMPLICATIONS OF TAX REFORM FOR EXECUTIVE COMPENSATION – Part 1: 162(m)**  
This session will explain the changes made by the tax reform legislation to the application of the limits on deductibility of executive compensation in section 162(m). Panelists will also address the practical implications of these changes for incentive compensation programs of public companies.  
**Moderator:** Martha N. Steinman, Hogan Lovells US LLP  
**Speakers:** Gerald Audant, Fenwick & West LLP  
Daniel L. Hogans, Groom Law Group  
Veena K. Murthy, Legislation Counsel, Joint Committee on Taxation *(Invited)*  
Robert J. Neis, Benefits Tax Counsel, U.S. Department of the Treasury *(Invited)*

2:25  **IMPLICATIONS OF TAX REFORM FOR EXECUTIVE COMPENSATION – Part 2: 83(i)**  
This session will address the impact of new section 83(i), added by the tax reform legislation, which provides for deferral of tax on the exercise of certain stock options and restricted stock units in privately held corporations. Panelists will discuss the legal and practical issues that arise in implementing section 83(i) arrangements and the potential planning opportunities for privately held corporations.  
**Moderator:** Martha N. Steinman, Hogan Lovells US LLP  
**Speakers:** Gerald Audant, Fenwick & West LLP  
Daniel L. Hogans, Groom Law Group  
Veena K. Murthy, Legislation Counsel, Joint Committee on Taxation *(Invited)*  
Robert J. Neis, Benefits Tax Counsel, U.S. Department of the Treasury *(Invited)*

2:55  **IMPLICATIONS OF TAX REFORM FOR HIGHLY PAID EMPLOYEES OF TAX EXEMPTS AND GOVERNMENT ENTITIES: Section 4960**  
This session will address section 4960, added by tax reform legislation, which imposes an excise tax on certain compensation paid to highly compensated employees of tax exempt organizations and government entities. The panel will cover the legal requirements and the practical issues that will be faced by tax exempt and governmental employers in applying this provision.  
**Moderator:** Martha N. Steinman, Hogan Lovells US LLP  
**Speakers:** Gerald Audant, Fenwick & West LLP  
Daniel L. Hogans, Groom Law Group  
Kurt L.P. Lawson, Hogan Lovells US LLP  
Veena K. Murthy, Legislation Counsel, Joint Committee on Taxation *(Invited)*  
Robert J. Neis, Benefits Tax Counsel, U.S. Department of the Treasury *(Invited)*
“HOT TOPICS” IN ERISA LITIGATION

This panel will discuss “hot topics” and recent developments in ERISA litigation, including recent trends in service provider / 401(k) fee litigation as well as an update on recent Supreme Court decisions.

Moderator: Emily S. Costin, Alston & Bird LLP
Speakers: David A. Cohen, Newport Trust Company
          Joseph C. Faucher, Trucker Huss APC
          Karen L. Handorf, Cohen Milstein Sellers & Toll PLLC

ETHICAL CONSIDERATIONS REGARDING PRIVATE OPINION LETTERS FOR QUALIFIED PLANS

With the recent curtailment of the IRS’s determination letter program, law firms have begun offering (or may be considering offering) private opinion letters for qualified plans. This session will address various ethical and risk management considerations related to this emerging service line. Panelists will discuss issues ranging from competency and quality assurance to confidentiality, fees, and conflicts of interest.

Moderator: Jason P. Lacey, Foulston Siefkin LLP
Speakers: Steuart H. Thomsen, Eversheds Sutherland (US) LLP
          Roberta Casper Watson, Wagner Law Group

NETWORKING RECEPTION – Sponsored by Alston & Bird LLP

ADJOURN

FACULTY

Gerald Audant, Fenwick & West LLP, San Francisco, CA
David A. Cohen, Newport Trust Company, Washington, DC
Sharon R. Cohen, Conduent Human Resource Services, Washington, DC
Emily S. Costin, Program Co-Chair, Alston & Bird LLP, Washington, DC
Joseph C. Faucher, Trucker Huss APC, San Francisco, CA
Michael L. Hadley, Davis &Harman LLP, Washington, DC
Karen L. Handorf, Cohen Milstein Sellers & Toll PLLC, Washington, DC
Daniel L. Hogans, Groom Law Group, Washington, DC
Emily C. Hootkins, Alston & Bird LLP, Atlanta, GA
Melissa Kahn, State Street Global Advisors, Washington, DC

Kevin P. Knopf, Senior Technician Reviewer (Tax Exempt and Government Entities Division), Health and Welfare Branch, Internal Revenue Service, Washington, DC (Invited)
ATTEND THE PROGRAM AND LEARN WHAT YOU NEED TO KNOW ABOUT:

- The impact of the newly enacted tax reform legislation on all aspects of employee benefits law.
- The impact of the newly enacted tax reform legislation on employers, participants and plans.
- Important changes that the Tax Cuts and Jobs Act made to executive compensation, individual retirement accounts and the individual mandate in the Affordable Care Act.
- Other recent legislation and regulations that significantly affect employee benefits.
- Hot topics in ERISA Litigation.
- New trends in employee benefit plan design.

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 12th** to receive the Early Bird discount.

**Early Bird Registration** — On or Before March 12th
- $695 General Public
- $645 ABA Member ($50 Savings—join a Section, and save even more!)
- $595 Sponsoring Section Member ($100 Savings)

**Full Tuition** — After March 12th
- $745 General Public
- $695 ABA Member ($50 Savings—join a Section, and save even more!)
- $645 Sponsoring Section Member ($100 Savings)
On-Site Tuition
$795 General Public
$745 ABA Member ($50 Savings—join a Section, and save even more!)
$695 Sponsoring Section Member ($100 Savings)

ADDITIONAL SAVINGS
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 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, full-time 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 Karen.Case@americanbar.org or 202.662.8641. 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 12th – 100% Refund minus $50 administrative fee*
• After March 12th** – 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 12th; 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
The ABA directly applies for and ordinarily receives CLE credit for ABA programs in AK, AL, AR, AZ, CA, CO, CT, DE, GA, GU, HI, IA, IL, IN, KS, KY, LA, ME, MN, MS, MO, MP, MT, NH, NJ, NM, NV, NY, NC, ND, OH, OK, OR, PA, SC, TN, TX, UT, VT, VA, VI, WA, WI, and WV. These states sometimes do not approve a program for credit before the program occurs. This course is expected to qualify for 6.17 CLE credit hours (including 1.0 ethics hour) in 60-minute states and 7.40 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 karen.case@americanbar.org or 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 6 CPE credits in Specialized Knowledge and Applications fields of study and 1 CPE credit in Behavioral Ethics.

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

You may make hotel reservations at Marriott Metro Center, 775 12th Street, NW, Washington, DC 20005. A limited number of rooms have been set aside for the Employee Benefits Spring Update registrants at $289 for single or double occupancy. All room rates are subject to city occupancy and sales tax. Unclaimed rooms will be released on March 12th after which the hotel will accept reservations on a space and rate available basis only. All reservations must be guaranteed with a major credit card.

To register at the hotel, call reservations at 800-393-2510. Be sure to mention the ABA Employee Benefits Spring Update to receive the special discounted rate.

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.americanbar.org/membership/aba_advantage_discounts/egencia.html.*

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.americanbar.org/membership/aba_advantage_discounts/egencia.html

United Airlines
For ABA Meetings Only
Via Phone: 800-426-1122
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Discount available at www.united.com
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Not for Leisure Travel
UNABLE TO ATTEND? CAN’T DECIDE WHICH SESSIONS 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 course books or digital audio sets, visit the ABA web store. Additional information is available by visiting the JCEB website, 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.

☐ 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(s) listed below; I’ve enclosed a separate check made payable to the ABA.

☐ Section of Business Law, $55
☐ Section of Health Law, $50
☐ Section of Taxation, $75
☐ Section of Real Property, Trust & Estate Law, $70
☐ Section of Labor and Employment Law, $75
☐ Section of Tort Trial and Insurance Practice, $50

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 CALENDAR AND CHECK OUR WEBSITE FOR UPCOMING PROGRAMS
www.americanbar.org/jceb/

May 15-16
National Institute on ADVANCED ERISA LITIGATION, Chicago, IL

May 17
ADVANCED ERISA BENEFIT CLAIMS LITIGATION, Chicago, IL

June 10-12
INTERNATIONAL BENEFITS REVOLUTION: WHAT’S COMING NEXT, Boston, MA

September 27
FIDUCIARY INSTITUTE, Washington, DC

October 10-12
National Institute on ERISA BASICS, Chicago, IL

October 29-30
National Institute on HEALTH AND WELFARE BENEFIT PLANS, Washington, DC

November 8-9
National Institute on EXECUTIVE COMPENSATION, Washington, DC
Employee Benefits Update, Including Tax Reform
Alston & Bird LLP, 950 F Street, NW, Washington, DC

EARLY BIRD REGISTRATION – On or Before March 12
❍ $695 General Public
❍ $645 ABA Member
   ($50 Savings–join a Section, and save even more!)
   ABA # ________________________________
❍ $595 Sponsoring Section Member ($100 Savings)
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FULL TUITION – After March 12
❍ $745 General Public
❍ $695 ABA Member
   ($50 Savings–join a Section, and save even more!)
   ABA # ________________________________
❍ $645 Sponsoring Section Member ($100 Savings)
   ABA # ________________________________

ON-SITE TUITION
❍ $795 General Public
❍ $745 ABA Member
   ($100 Savings–join a Section, and save even more!)
   ABA # ________________________________
❍ $695 Sponsoring Section Member ($200 Savings)
   ABA # ________________________________

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: EB040918EBUSAUD
      321 N. Clark Street, Floor 16
      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 ○ PA ○ TX ○ CPE

Name ___________________________ Organization ___________________________
Address ___________________________
City ___________________________ State ___________ Zip ___________
E-mail ___________________________ Phone ___________________________

*Tax: DC residents add 5.75%. IL residents add 10.25%, before including postage and handling charges. Price is subject to change after 04/10/2018

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❍ 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