



# Employee Benefits Symposium

AGENDA AND SPEAKER INFORMATION | TUESDAY, FEBRUARY 27, 2024

## CPE AND CLE INFORMATION

3.0 CPE credits recommended in Specialized Knowledge. 3.0 CLE credits pending for Colorado, Idaho, Montana, and Utah.

8:30 - 9:00 AM | REGISTRATION AND BREAKFAST

## BOISE, ID

### 9:00 - 9:25 AM | YOUR RETIREMENT PLAN AUDIT - FROM THE LEGAL PERSPECTIVE

It may not be enough to simply hire the accounting firm your organization typically works with to audit your organization's retirement plan in connection with the plan's Form 5500 filing. This presentation (by a former retirement plan auditor turned attorney) will discuss the fiduciary considerations your organization should be thinking about when hiring a plan auditor and will provide insight into your legal advisor's role in the audit process.

#### Learning Objectives

After completing this course, the participant will understand:

- Fiduciary duties associated with hiring your plan auditor – don't just hire anybody
- Legal confirmation letters – what attorneys actually disclose in our responses
- Issues have been identified – when to bring in your attorney



#### BENJAMIN GIBBONS

Of Counsel  
208.383.3981

[Link to Bio](#)

Ben counsels employers on a broad range of qualified retirement plans, health and welfare plans, and other employee benefits arrangements, as well as executive compensation matters. He provides advice on the design, implementation, and administration of qualified retirement plans, welfare benefit plans, and nonqualified deferred compensation plans, and advises on executive compensation matters.

## BILLINGS, MT

### 9:25 - 9:50 AM | MENTAL HEALTH PARITY CHECK

The federal Mental Health Parity and Addiction Equity Act (MHPAEA) requires employers to be prepared to prove that their self-funded medical plans don't impose improper "quantitative treatment limitations" as well as "non-quantitative treatment limitations." Many TPAs and consultants are unwilling to provide complete compliance packages. This presentation will cover how employers can best protect themselves against DOL penalties and participant complaints.

#### Learning Objectives

After completing this course, the participant will understand:

- History of the MHPAEA and compliance deadlines
- Insured and self-funded plans – different responsibilities
- How to prepare for and respond to DOL investigations and audits
- How to prepare for and respond to participant requests for documentation
- Best practices for handling mental health benefit claims



#### BETH NEDROW

Partner  
406.896.635

[Link to Bio](#)

Beth has over 25 years' experience advising companies on executive compensation and employee benefits matters. Beth knows how to help employers of all sizes structure benefit programs that not only comply with ERISA and the Internal Revenue Code, but also fit the company's goals and circumstances. She works with public and private companies, retirement and welfare plans, M&A transactions, and compliance work.

**9:50 - 10:00 AM | BREAK**

## **DENVER, CO**

### **10:00 - 10:25 AM | FIDUCIARY FOCUS - WHAT'S ON OUR RADAR**

This session highlights some of the recent developments impacting fiduciaries of ERISA retirement plans and welfare plans, and what's on our radar for 2024.

#### **Learning Objectives**

After completing this course, the participant will understand:

- Takeaways from the current status of ERISA fiduciary litigation
- New fiduciary obligations and potential fiduciary exposure in health plans
- Other developments such as the use of plan forfeitures, cryptocurrency in investment lineups, and ESG



#### **BRENDA BERG**

Partner

303.295.8029

[Link to Bio](#)

Brenda provides invaluable insight to employers on a wide array of tax and ERISA matters affecting employee benefit plans. She has over 25 years of experience as an employee benefits attorney plus a background in accounting and third-party 401(k) plan administration. Brenda's advice ranges from the initial design and drafting stage, through the day-to-day administration questions and complications that arise. Brenda has extensive experience with 401(k), defined benefit, health and welfare, and nonqualified deferred compensation plans.

### **10:25 - 10:50 AM | 401(K) LONG-TERM PART-TIME EMPLOYEE REQUIREMENTS**

The SECURE Act and SECURE 2.0 added new requirements related to long-term part-time employee 401(k) plan participation. This presentation will provide an overview of 401(k) plan sponsor considerations for navigating the new long-term part-time employee requirements.

#### **Learning Objectives**

After completing this course, the participant will understand:

- Overview of the new long-term part-time employee requirements
- Which 401(k) plans will need to comply with the long-term part-time employee requirements
- Compliance considerations for the long-term part-time employee requirements



#### **ALEX SMITH**

Of Counsel

303.295.8144

[Link to Bio](#)

Alex assists clients with a variety of matters related to the design, maintenance, and implementation of health and welfare plans, qualified and non-qualified retirement plans, and equity compensation arrangements. Alex skillfully counsels clients on employee benefits and executive compensation issues. Alex takes a problem-solving approach to his clients' issues and works with them to ensure they find the most beneficial solutions to any employee benefits or executive compensation matter.

**10:50 - 11:00 AM | BREAK**

## SALT LAKE CITY, UT

### 11:00 - 11:25 AM | OVERVIEW OF EMPLOYEE BENEFIT PLANS AND EXECUTIVE COMPENSATION IN MERGERS AND ACQUISITIONS

This session will discuss a high level review of the employee benefits issues in corporate transactions.

#### Learning Objectives

After completing this course, the participant will understand:

- Transaction structure
- Planning and Diligence
- Pre- and Post-Closing Actions
- Acquisition Agreement Provisions
- Executive Compensation Considerations



#### JOHN LUDLUM

Partner

801.799.5953

[Link to Bio](#)

John concentrates his practice on advising private and public entities on employee benefits and equity compensation matters for early stage private companies through mature public companies with a focus on mergers and acquisitions. From Fortune 100 companies to start-ups, John assists clients with employment agreements and creatively structuring tax-effective and practical incentive arrangements that meet business and operational goals.

### 11:25 - 11:50 AM | SERVICE PROVIDER AGREEMENTS

Benefit plan service provider contracts can be an afterthought to the RFP process. This presentation will discuss why it is important to change that and how to posture for fair contract terms.

#### Learning Objectives

After completing this course, the participant will understand:

- The service provider hiring process
- Critical terms in benefit plan provider contracts
- Strategies to maximize contract leverage



#### KEVIN SELZER

Partner

303.295.8094

[Link to Bio](#)

Kevin focuses on a variety of employee benefit matters, including the design and implementation of qualified retirement plans, health and welfare plans, and equity compensation arrangements. He advises clients on executive compensation issues involving Code Sections 409A, 457, 280G, 162(m), and 83. Kevin helps employers ensure compliance with the Internal Revenue Code, ERISA, and related laws. He also often conducts compliance reviews in various areas, such as tax qualification, COBRA compliance, and fiduciary compliance matters.

## ABOUT THE FIRM

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