2015 Annual NCCMP Lawyers and Administrators’ Meeting

9:00 am to 5:00 pm
April 8, 2015

Almas Shrine Temple
1315 K Street, NW, Washington, DC

AGENDA

For presentations / resource information: http://nccmp.org/lawyerAdministrator/2015/index.html

9:00 – 9:15 Welcome and Introductions
Randy G. DeFrehn
Executive Director
NCCMP

A View from Capitol Hill

9:15 – 9:45 Enacting Comprehensive Multiemployer Pension Reform
Andrew Banducci
Professional Staff Member
Committee on Education and the Workforce
US House of Representatives

Agency Updates:

9:45: - 10:15 Pension Benefit Guaranty Corporation
Sanford Rich
Chief of Negotiations and Restructuring
Bruce Perlin
Assistant Chief Counsel
Office of the Chief Counsel
Constance Markakis
Senior Policy Advisor and Case Manager for Multiemployer Plans
Office of Negotiations and Restructuring

An Update on the current challenges facing the PBGC-current deficit and unavoidable costs; facilitated mergers and partition

A report on the MPRA and a discussion about the recent Request for Information to aid in its implementation

Links: PBGC Update and the New MPRA Legislation
PBGC RFI
NCCMP Final Comments on PBGC RFI

10:15 – 10:30 Break
An update on the changes affecting qualified plans and the IRS and implementation of the MPRA including a discussion of the recently issued Request for Information

A discussion of Fund and Employer reporting of offers of coverage under the ACA

Links: Treasury RFI on MPRA
       NCCMP Final Comments on Treasury RFI

PBGC Office of the Participant and Sponsor Advocate

A discussion of the Participant and Plan Sponsor Advocate - First Annual Report in Brief and the Role of the Advocate in MPRA

Links: PBGC Advocate PowerPoint

U.S. Department of Labor Employee Benefit Security Administration

Representatives of several divisions of EBSA will discuss issues including: implementation of the MPRA provisions under DOL jurisdiction; recent guidance; audit quality; grandfathered health plans; and guidance on limited wraparound coverage

Links: Update from the Employee Benefit Security Administration, EBSA
12:45 – 1:15  Lunch

Hot Topics

1:15 – 1:45  Cyber Security  Kathryn Bakich  Senior Vice President and  National Health Compliance Practice Leader  Segal

A review of cyber threats -  
Anthem and other breach cases;  
Privacy and fiduciary considerations; threat assessment and prevention; and insurance coverage.

Brian Smith  Chief Operating Officer  Segal Select Insurance Services, Inc.

Links:  Segal Cyber Security Presentation  
Lockton on Anthem Town Hall  
Anthem Cyber Attack BC BS FAQ  
UAS Client Alert on Anthem Breach  
Anthem on Remediation Actions

1:45 – 2:15  The Multiemployer Pension Reform Act of 2014 (MPRA)  Randy G. DeFrehn  Executive Director  NCCMP

Highlights of the MPRA and what remains to be done.

Links:  NCCMP PowerPoint on MPRA Including New Plan Design  
Text of MPRA

2:15 – 2:30  Break

2:30 - 3:00  Multiemployer Pension Reform Phase II  Robert E. Andrews  Of Counsel  Dilworth Paxson LLP

An update on the lobbying efforts and potential obstacles associated with enactment of new plan designs proposed in Solutions Not Bailouts.
ACA – What Lies Ahead for Health Reform?

A look at King v. Burwell; benefit plan implications of proposed tax reform; excise and temporary reinsurance taxes; latest guidance on excepted benefits / wrap coverage for part and full-time employees; and both resource and privacy concerns over reporting of offers of coverage

Kathryn Bakich
Senior Vice President and National Health Compliance Practice Leader Segal

Joyce A. Mader
O’Donoghue and O’Donoghue LLP

John E. Slatery
Director, Benefits Department International Brotherhood of Teamsters

Carolyn E. Smith
Counsel Alston & Bird LLP

Links: What Lies Ahead for Health Reform?
Alston and Bird Litigation Update - King v Burwell
Tax Reform - The Patient Choice, Affordability, Responsibility and Empowerment Act
Self Insurance Article April 2015 Taft-Hartley Tipping Point
IRC Sect 49801- Excise Tax on High Cost Health Plans
Notice 2015-16 Notice, Excise Tax on High Cost Health Plans
Alston and Bird on Cadillac Plan Tax
Final Rules - Amendments to Excepted Benefits March 2015
Final Rules – Amendments to Excepted Benefits October 2014
Segal on Limited Wraparound Benefits – Final Rule
Multi-Elert Volume XV, Issue 2 Wrap Coverage
Segal Oct 2014 Newsletter on ACA Reporting Instructions
Form 1094b
Form 1094c
Form 1095b
Form 1095c
Instructions for Forms 1094 B and 1095 B
Instructions for Forms 1094 C and 1095 C
ACA FAQ 19
ACA FAQ 21
ACA FAQ 22
ACA FAQ 23
ACA FAQ 24
4:00 – 4:30  
**Pension Reciprocity**  
Joyce A. Mader  
O’Donoghue and O’Donoghue LLP

With many employers resisting expanded participation in DB plans, reciprocity has become a much higher profile issue. This session will examine the latest concerns over DC to DB reciprocity; remitting less than the full rate; and class action cases involving reciprocal payments.

**Links:**  
Reciprocity Outline April 2015  
Lehman v Nelson WD WA 2014  
Bryant v Arizona Pipe Trades Pension Trust

4:30 – 5:00  
**Shared Services Agreements**  
Bernard T. King  
Blitman and King, LLP

This session will examine past practices which have come under increased scrutiny and the status of enforcement actions initiated by regulators.

**Links:**  
2014 DOL ICEB Q&A Question 7 Shared Services Agreements  
Blitman and King on Union Reimbursement Arrangements

5:00 pm  
**Adjournment**

---

**Wi-fi instructions:**

There are two routers: Ballroom 1 and Ballroom 2  
The Passwords are the same: A1234567889  
If the download speed seems to be lacking on Ballroom 1, try Ballroom 2. Please only use these to access the links for meeting materials. Streaming video or other functionality will reduce the facility’s ability to serve all of us at the same time.

---

**7th Annual Trans-Atlantic Conference:**

Program and registration information for the upcoming 7th Annual Trans-Atlantic Conference to be held May 20 – 22, 2015 at the Hilton Ft. Lauderdale Beach Resort in Ft. Lauderdale, Florida. Our interaction with our international counterparts has been very productive for us and was instrumental in the development of our new pension plan design proposal. Hope to see you there!  
Registration information and materials click: