

# 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:**

**Pension Benefit Guaranty Corporation**

9:45: - 10:15

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

**Sanford Rich**

Chief of Negotiations and Restructuring

**Bruce Perlin**

Assistant Chief Counsel  
Office of the Chief Counsel

*and*

**Constance Markakis**

Senior Policy Advisor and Case Manager for  
Multiemployer Plans  
Office of Negotiations and Restructuring

*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**

## U. S. Department of the Treasury

10:30 – 11:15

*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*

**J. Mark Iwry**

Senior Advisor to the Secretary of the Treasury  
Deputy Assistant Secretary (Retirement and Health Policy)

**Harlan Weller, MAAA, FSA, EA**

Actuary

Office of Tax Policy

and

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

**George Bostick**

Benefits Tax Counsel

Office of Tax Policy

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

### **PBGC Office of the Participant and Sponsor Advocate**

11:15 – 11:45

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

**Constance A. Donovan**

Participant and Sponsor Advocate  
Pension Benefit Guaranty Corporation

**Links:** PBGC Advocate PowerPoint

### **U.S. Department of Labor Employee Benefit Security Administration**

11:45 – 12:45

*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*

**Thomas Hindmarch**

Senior Employee Benefits Law Specialist  
Office of Regulations and Interpretations

**Michael Auerbach**

Chief, Division of Accounting Services  
Office of the Chief Accountant

**Amber Rivers**

Office of Health Plan Standards and Compliance Assistance

**Links:** Update from the Employee Benefit Security Administration, EBSA

12:45 – 1: 15

**Lunch**

**Hot Topics**

1:15 – 1:45

**Cyber Security**

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

**Kathryn Bakich**

Senior Vice President and  
National Health Compliance Practice Leader  
Segal

**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)**

*Highlights of the MPRA and what remains to be done.*

**Randy G. DeFrehn**

Executive Director  
NCCMP

**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**

*An update on the lobbying efforts and potential obstacles associated with enactment of new plan designs proposed in Solutions Not Bailouts.*

**Robert E. Andrews**

Of Counsel  
Dilworth Paxson LLP

3:00 – 4:00

***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 JCEB 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: A123456789**

**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.**

\* \* \* \* \*

**7<sup>th</sup> Annual Trans-Atlantic Conference:**

**Program and registration information for the upcoming 7<sup>th</sup> 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:**

**<http://nccmp.org/lawyerAdministrator/2015/index.html>**

\* \* \* \* \*