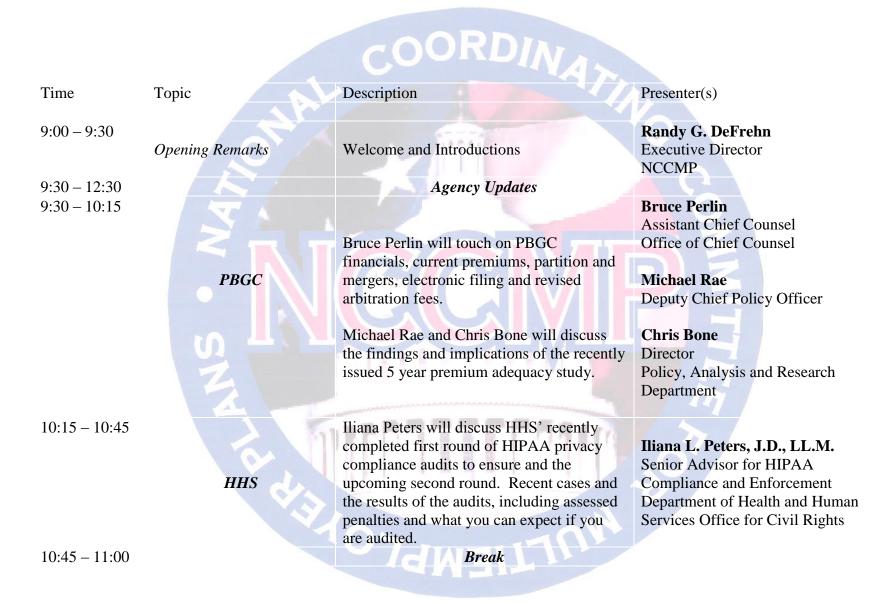
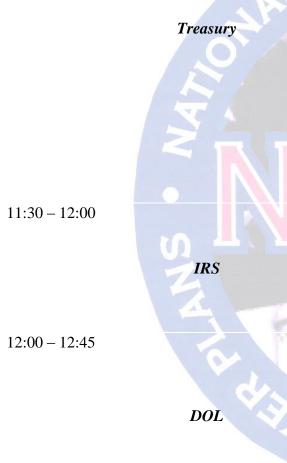
2016 Annual NCCMP Lawyers and Administrators' Meeting April 13, 2016





Among other items, Mark Iwry will discuss whether multiemployer plans can rely on guidance based on Treasury's tax qualification of single employer variable defined benefit plans; what individually designed plans might expect as an alternative to the determination letter process; how reciprocal payments from defined contribution to defined benefit plans can contribute to the objective of providing lifetime income; and the question of whether plans and contributing employers can continue to rely on the transitional rule for reporting compliance with health benefit coverage requirements under the ACA.

Seth Tievsky will be reviewing the recent developments in the IRS's Multiemployer Audit Program; upcoming changes to the Determination Letter Program; and recent IRS developments involving multiemployer plans.

Lou Campagna will discuss the reissued guidance regarding Economically Targeted Investments and Tom Hindmarch will discuss both the rules for aligning disability claims procedures and penalty inflation adjustments.

100 III III II

J. Mark Iwry

Deputy Assistant Secretary for Retirement and Health Policy U.S. Department of Treasury

Seth Tievsky Senior Technical Advisor Employee Plans R&A (TEGE) Internal Revenue Service

Louis Campagna Chief Division of Fiduciary Interpretations

Thomas Hindmarch

Senior Employee Benefits Law Specialist Division of Fiduciary Interpretations

12:45 - 1:30
1:00 - 1:30 pm

Update on Alternative Pension Plan Designs: "The Composite Plan"

1:30 - 2:00 pm

Implications of Recent Supreme Court Decisions for Multiemployer Plans

2:00 – 2:15 pm 2:15 – 2:45 pm

> Current Issues in Reciprocity

Working Lunch

In this session, Randy DeFrehn and Mariah Becker will review the proposed construct of Composite plans as an alternative to the 401(k) plan. Following their remarks Chris Heinz will discuss the current status of our community's joint efforts to enact Composite plan legislation in a Presidential election year.

Montanile v. Board of Trustees of the National Elevator Industry Health Benefit Fund; Gobeille v Liberty Mutual; and Selflinsurance Institute of America v Snyder, are all recent cases with significant implications for multiemployer plans. This panel will review the highlights of each case and why our plans should be concerned and what aspects of these can be insured.

Break

The funding pressures facing many plans which have implemented Funding Improvement or Rehabilitation plans have caused some funds to re-examine their long-standing reciprocity agreements. Such changes have been the subject of several cases have been arbitrated or the subject of litigation. The wide ranging ramifications of such actions will be addressed by David Potts-Dupre in this session. Randy G. DeFrehn Executive Director

Mariah M. Becker, MAAA, EA Director, Research and Education NCCMP

Chris Heinz Principal Grossman Heinz

John McIntire Jennifer Simon O'Donoghue and O'Donoghue

Chris Condeluci CC Law and Policy, PLLC

Matthew Jackson, RPLU

Senior Vice President Segal Select Insurance Services

David Potts-Dupre

Potts-Dupre Hawkins and Kramer

2:45 – 3:15	Lost Participants -	In 2013 the ERISA Advisory Council studied the questions of what plans were doing to locate lost participants and beneficiaries to ensure they receive the benefits to which they are entitled. In 2014 this became the subject of a DOL Field Assistance Bulletin – FAB 2014–01, which focused the Department's enforcement activities on ensuring that Trustees fulfill their fiduciary obligations to such missing participants. In this session Jim Singer will review this issue and its implications for plans.	James I. Singer Schuchat, Cook & Werner	
3:15 – 4:00 pm	Health reform 56.0 – After voting to repeal the ACA 55 times, what may be in the offing when Congress gets serious about fixing the ACA.	Carolyn Smith and Kathy Bakich will review proposals to modify the tax exclusion for employer sponsored health benefits; HSA Coverage and the ability to "opt-out;" and possible topics for ACA remedial amendments, if and when constructive amendments are on the table.	Kathy Bakich Sr. Vice President and National Director of Health Care Compliance Carolyn Smith Counsel Alston and Bird	
4:00 – 5:00 pm	Open Forum	This time is set aside for issues you would like the group to discuss, but which did not appear on the formal agenda.	Moderator: Randy DeFrehn	
5:00 pm		Adjournment	0	
Router for Wi-Fi: Ballroom Wi-Fi Access Code: Almas 1234 [case sensitive]				