ALL NEW FOR 2023

The **open, discussion-based breakout sessions** make this Workshop a unique learning experience. We look forward to thoughtful and insightful comments from **national and Minnesota experts**. There will be morning and afternoon plenary sessions, and we're continuing with our traditional small-group breakout sessions. Don't miss your chance to **gather with your colleagues** and attend this annual tradition **in person**!

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The 43rd Annual
Advanced Employee Benefits
Workshop

Thursday, February 9, 2023
Attend In Person Only

Minnesota Continuing Legal Education
Your Success Is Our Goal

The 43rd Annual

Advanced Employee Benefits Workshop

The Employee Benefits Section of the Minnesota State Bar Association Invites You to Be a Part of This Annual Tradition

AREAS OF FOCUS INCLUDE:

- The Benefits Agenda: **What to Expect from Lawmakers in 2023**
- **IRS Updates, Initiatives and Hot Topics** Involving Retirement and Health and Welfare Benefits
- The 2022-2023 **Litigation Update**
- **Advising Fiduciaries on Recent DOL Guidance**
- Anatomy of an **Employee Benefit Plan Vendor Agreement**
- **Hot Topics in Welfare Land**
- Navigating **Employee Benefits and Executive Compensation in Mergers & Acquisitions**
- A Survey of **Tax Issues Relating to Compensation and Benefits**
- **And much more!**

Thursday, February 9, 2023 – Attend In Person Only
Minnesota CLE Conference Center
600 Nicollet Mall, Suite 370, Minneapolis

SCHEDULE

8:30 – 9:00 a.m.
CHECK-IN & CONTINENTAL BREAKFAST

9:00 – 9:05 a.m.

Welcome & Introduction

– *Julie A. Lewis, Planning Committee Member*

9:05 – 10:05 a.m.

The Benefits Agenda: What to Expect from Lawmakers in 2023

With the 2022 election now behind us, we are looking ahead to see if lawmakers can reach a compromise on several important health and retirement policy priorities. The expert policy staff at the American Benefits Council will describe opportunities for bipartisan success and potential alternatives should bipartisanship falter, as well as extensive federal regulatory activity expected over the coming year.

– *Lynn D. Dudley & Katy Johnson*

10:05 – 10:15 a.m.
BREAK

10:15 – 11:15 a.m.

The 2022-2023 Litigation Update

This experienced panel of ERISA attorneys will review recent case law developments from plaintiff and defense counsel perspectives, including how recent cases and trends shape litigation thinking and strategies. This will include a discussion of new Supreme Court cases, as well as updates from the 401(k) fee cases, and other trends in pension and healthcare disputes.

– *Andrew J. Holly, Katherine L. MacKinnon & Kirsten E. Schubert*

11:15 – 11:30 a.m.
BREAK

11:30 a.m. – 12:30 p.m.
BREAKOUT A *(choose one session)*

101

Hot Topics in Welfare Land

This session will discuss legal developments, current issues and questions employers and employees are asking about benefits in and out of Welfare Plans.

– *Jessica M. DuBois & Kathi J. Wright*

102

Navigating Employee Benefits and Executive Compensation in Mergers & Acquisitions

This discussion-based session will explore current experiences with benefits and compensation in the merger and acquisition context. We will focus on due diligence developments and common issues, frequent employee benefit issues in transaction documents, increased usage of representation and warranty insurance, and transition planning.

– *Thomas B. Henke & Debra J. Linder*

103

A Survey of Tax Issues Relating to Compensation and Benefits

This session will review some of the latest tax issues concerning compensation and benefits. Topics will include taxation of fringe benefits, FICA and deferred compensation, severance pay, taxation of equity and much more!

– *Eric J. Gonzaga & Kristen P. Smith*

12:30 – 12:45 p.m.
LUNCH (PROVIDED TO ALL ATTENDEES)

12:45 – 1:45 p.m.
LUNCH PRESENTATION

IRS Updates, Initiatives and Hot Topics Involving Retirement and Health and Welfare Benefits

Hear from IRS counsel regarding recent changes and developments, including:

- VCP and tips on how to best use this program, including the pre-submission conference, and common problems and fixes that are not described in the Revenue Procedures
- IRS audit initiatives
- RMDs for DC Plans
- And much more!

– *Laura B. Warshawsky & John R. Wright*

1:45 – 1:55 p.m.
BREAK

1:55 – 2:55 p.m.
BREAKOUT B *(choose one session)*

201

Building, Funding and Investing for Public Employer Defined Contribution Plans

Public employer defined contribution plans provide health, welfare and retirement benefits for state and local government employees. State and local governments, including school districts, typically must meet their actuarially determined non-pension liabilities every year. The plans' structure and funding can make/break an annual budget. In this session, we will look at efficient tax-exempt models for plan structure, funding and investment that can, over time, reduce the employer's overall liability while retaining access to categorical and other state and federal aid payments. The focus will be on tax-efficient benefit plans funded through an IRC section 115 trust and invested to best support the public employer's obligations and objectives.

– *Julie A. Lewis, Jeannette Parr & Kendra Shelland*

202

Advising Fiduciaries on Recent DOL Guidance

We will discuss advising plan fiduciaries regarding the Department of Labor's (DOL) new Environmental, Social and Governance (ESG) and proxy rule, the expansion of investment advice into participant managed accounts, and prohibited transaction exemptions that have been recently reviewed by the DOL (PTE 84-14 QPAMs; PTE 2020-02 best Interest and rollovers; and anticipated PTE 84-24 Insurance Products).

– *Megan E. Hladilek & Fred Reish*

203

Anatomy of an Employee Benefit Plan Vendor Agreement

This session will review best practices for reviewing an employee benefit plan contract from the perspective of the plan sponsor. We'll cover some of the key aspects of these agreements, including privacy and cybersecurity. And we'll touch on some of those provisions that have been around since the beginning of time like indemnification, statement of work schedules, and termination.

– *Robert A. Seng & Jay A. Warmuth*

2:55 – 3:05 p.m.
BREAK

3:05 – 4:05 p.m.

Ethical Considerations for Employee Benefits Attorneys

1.0 ethics credit applied for

This session will address ethical issues unique to employee benefits practitioners by focusing on real-world scenarios and applying the Model Rules of Professional Conduct. Join us for a lively and interactive discussion where we will address the following topics: who's your client, representing entities, representing multiple parties, attorney-client privilege, the work product doctrine, and the fiduciary exception to privilege.

– *Binh T. Tuong & Timothy D.S. Goodman*

4:05 – 4:30 p.m.

Workshop Reception

Gather with your colleagues and friends for some cheerful camaraderie and connection!

Course Information

LIVE IN PERSON

Thursday, February 9, 2023
Minnesota CLE Conference Center
600 Nicollet Mall, Suite 370
Third Floor City Center, Minneapolis

HOW TO REGISTER

Registration must be made online at www.minncle.org. For assistance, contact Minnesota CLE at **800-759-8840** or **customerservice@minncle.org**.

COURSE MATERIALS

Course materials will be provided to in-person attendees in hard copy. All in-person attendees will also have electronic access to the course materials via their Minnesota CLE website accounts..

CREDITS

Minnesota CLE is applying to the Minnesota State Board of Continuing Legal Education for **6.0 CLE credits, including 1.0 ethics credit.** Minnesota CLE is also applying to the MSBA for **6.0 labor and employment law specialist credits.** The maximum number of total credits attendees may report for this seminar is 6.0.

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