

**HEALTH AND WELFARE BENEFIT PLANS:
RESPONDING TO CHANGE**

Table of Contents

JOINT COMMITTEE ON EMPLOYEE BENEFITS PROGRAM MATERIAL ORDER FORM.....	I
PROGRAM AGENDA.....	III
FACULTY AND AUTHOR BIOGRAPHIES.....	IX
SECTION A: THE NUTS AND BOLTS OF ERISA HEALTH PLANS	
The Nuts and Bolts of ERISA Health Plans (PowerPoint) By Phyllis C. Borzi and Richard L. Menson.....	A-1
SECTION B: FEDERAL LEGISLATIVE UPDATE: WHAT’S BEEN PASSED? WHAT’S ON THE HORIZON?	
THERE ARE NO WRITTEN MATERIALS FOR THIS SESSION	
SECTION C: DEPARTMENT OF LABOR UPDATE	
DOL Revises Voluntary Fiduciary Correction Program, McGuireWoods News and Publications, July 25, 2006 By Sally Doubet King and Sage Fattahian.....	C-1
Delinquent Filer Voluntary Compliance Program, McGuireWoods Memorandum, October 17, 2006.....	C-5
Notice of Intent to Assess a Penalty, Employee Benefits Security Administration, U.S. Department of Labor Letter dated February 6, 2006.....	C-9
Notice of Rejection of the Form 5500 Annual Report, Employee Benefits Security Administration, U.S. Department of Labor Letter dated July 20, 2006.....	C-13
29 CFR Part 403, Labor Organization Annual Financial Reports for Trusts In Which a Labor Organization Is Interested, Form T-1; Final Rule, U.S. Department of Labor, Office of Labor-Management Standards, Appearing in the <i>Federal Register</i> , Vol. 71, No. 189, September 29, 2006.....	C-17

SECTION D: IRS and Department of the Treasury Update

IRS Clarifies the Use of Payment Cards in Medical Reimbursement Plans
And Approves the Use of Payment Cards in Dependent Care Assistance
Programs, McGuireWoods News & Publications
July 31, 2006.....D-1

26 CFR Parts 1, 35, and 54, Use of Electronic Media for Providing
Employee Benefit Notices and Making Employee Benefit Elections and
Consents, Final Rules (T.D. 9294), Department of the Treasury,
Internal Revenue Service, appearing in Pension & Benefits Daily,
Volume 06, No. 201, October 19, 2006.....D-5

Health Savings Accounts – Guidance on State Mandates, Notice 2005-83,
Internal Revenue Bulletin: 2005-49,
December 5, 2005.....D-27

Debit Cards Used to Reimburse Participants in Self-Insured Medical
Reimbursement Plans and Dependent Care Assistance Programs, Notice
2006-69, Internal Revenue Bulletin: 2006-31,
July 31, 2006.....D-31

26 CFR, Part 54, Employer Comparable Contributions to Health Savings
Accounts Under Section 4980G, Department of the Treasury, Internal
Revenue Service, (T.D. 9277), Internal Revenue Bulletin: 2006-33,
August 14, 2006.....D-37

SECTION E: Update on State Pay or Play Laws

State Legislative Activities in Health Care (PowerPoint)
By Phyllis C. Borzi.....E-1

An Act Providing Access to Affordable, Quality, Accountable Health
Care, Chapter 58 of the (Massachusetts) Acts of 2006
<http://www.mass.gov/legis/laws/seslaw06/sl060058.htm>.....E-17

SECTION F: BREAKOUT SESSION: RECENT COBRA DEVELOPMENTS

COBRA Compliance Update (PowerPoint)
By Paul M. Hamburger.....F-1

**SECTION G: BREAKOUT SESSION: CAFETERIA PLANS AND OTHER TAX ISSUES FOR
HEALTH AND WELFARE PLANS**

Cafeteria Plan Requirements and Related Rules
By T. David Cowart.....G-1

SECTION H: BREAKOUT SESSION: CONSUMER DRIVEN HEALTH PLANS: KEY ISSUES FOR EMPLOYERS

Consumer Driven Health Plans: Key Issues for Employers – Intel’s Evolution into Consumerism (PowerPoint)
By Tami L. Graham.....H-1

SECTION I: BREAKOUT SESSION: EEOC UPDATE

29 CFR Part 1625, Coverage Under the Age Discrimination in Employment Act, RIN: 3046-AA78, Equal Employment Opportunity Commission, Appearing in the *Federal Register*, Volume 71, No. 155, August 11, 2006.....I-1

SECTION J: BREAKOUT SESSION: OUTSOURCING PLAN ADMINISTRATION: DRAFTING TIPS FOR PLAN SPONSORS

Outsourcing Plan Administration – Drafting Tips for Plan Sponsors (PowerPoint)
By Sally Doubet King and Timothy J. Stanton.....J-1

Outsourcing Plan Administration – Drafting Tips for Plan Sponsors
By Sally Doubet King and Timothy J. Stanton.....J-7

SECTION K: BREAKOUT SESSION: IMPACT OF CODE SECTION 409A AND PROXY DISCLOSURE RULES ON HEALTH AND WELFARE BENEFITS, INCLUDING SEVERANCE

Executive Compensation Disclosure in Proxies of Public Companies (PowerPoint)
By Susan J. Daley.....K-1

Sunlight for Executive Pay – SEC Overhauls Executive and Director Compensation and Related Disclosure Rules, Perkins Coie Update September 5, 2006.....K-15

SECTION L: ETHICAL CONSIDERATIONS IN HEALTH AND WELFARE BENEFIT PLANS

Ethical Considerations in ERISA Health and Welfare Plans (PowerPoint)
By David R. Levin.....L-1

Ethical Considerations in Health and Welfare Plans
By Sally Doubet King and Richard L. Menson.....L-17

SECTION M: HOT TOPICS IN HEALTH AND WELFARE PLAN LITIGATION

Hot Litigation Topics for Health and Welfare Plans
By Mary Ellen Signorille.....M-1

SECTION N: MAKING YOUR PLAN DOCUMENTS WORK FOR YOU AND NOT AGAINST YOU

Drafting Welfare Benefit Plans and SPDs
By Carol A. Weiser.....N-1

SECTION O: HIPAA INSURANCE REFORM UPDATE

THERE ARE NO WRITTEN MATERIALS FOR THIS SESSION

SECTION P: BREAKOUT SESSION: LITIGATING WELFARE PLAN CLAIMS

Checklist for Benefit Claims Litigation
By Mary Ellen Signorille.....P-1

SECTION Q: BREAKOUT SESSION: IMPLEMENTING MEDICAL PRIVACY AND SECURITY

CMS Revises Creditable Coverage Guidance and Issues New Model Notices,
Segal Bulletin
May 2006.....Q-1

Guidance on Disclosing Medicare Part D Creditable Coverage Status to
CMS, Segal Bulletin
January 2006.....Q-3

Now That Medicare Part D Coverage Has Begun, What's Next? Designing
A Retiree Rx Strategy for 2007, Segal Newsletter
July 2006.....Q-5

**SECTION R: BREAKOUT SESSION: NEW STRATEGIES FOR PROVIDING RETIREE
MEDICAL BENEFITS**

New Strategies for Providing Retiree Medical Benefits – Intel's Program
Direction (PowerPoint)
By Tami L. Graham.....R-1

Amending or Terminating Retiree Medical Plans (PowerPoint)
By Sally Doubet King.....R-15

**SECTION S: BREAKOUT SESSION: MANAGING YOUR HEALTH AND WELFARE BENEFIT
PLANS PRUDENTLY: FIDUCIARY CONCERNS**

Managing Your Health and Welfare Benefit Plans Prudently: Fiduciary
Concerns (PowerPoint)
By David R. Levin.....S-1

SECTION T: SUBROGATION, REIMBURSEMENT AND OTHER REMEDIES

Maximizing Recoveries after *Sereboff* (PowerPoint)
By Edwin L. Rawson.....T-1

Sereboff – What Came Before and What Comes After?
By Dinah S. Leventhal.....T-5

SECTION U: REEVALUATING THE MEDICARE MODERNIZATION ACT (MMA)

Reevaluating the Medicare Modernization Act
By Kathryn Bakich.....U-1