

# 2023 JOINT TE/GE COUNCIL EMPLOYEE PLANS ANNUAL MEETING



**Making a difference with conversations since 1993**

**Celebrating our 30<sup>th</sup> Anniversary!**

Venue: Seyfarth Shaw LLP

February 23-24, 2023

[Registration Link](#)

GREAT LAKES AREA TE/GE COUNCIL

GULF COAST AREA TE/GE COUNCIL

PACIFIC COAST AREA TE/GE COUNCIL

NORTHEAST PENSION LIAISON GROUP

MID-ATLANTIC PENSION LIAISON GROUP

*This Agenda is in DRAFT form and subject to change without notice*

*The Joint TE/GE Council Employee Plans welcomes everyone to our 2023 Annual Meeting!*

Please join our Board in thanking all of our speakers, especially from the Internal Revenue Service, the Department of Labor, and other governmental agencies, who dedicate valuable time and outreach to attend and participate during our Annual Meeting.

# Joint TE/GE Council Employee Plans Annual Meeting

## Thursday, February 23<sup>rd</sup>, 2023, Schedule

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**9:00AM – 9:15AM (EST)**

Capitol Hill

### Welcome Remarks

Wally Lloyd

(Pacific Coast Council)

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**9:15AM – 9:30AM (EST)**

Capitol Hill

### DOL Opening Remarks

An overview of activity for the DOL, with regard to Employee Plans, since the last Annual Meeting.

- [Lisa M. Gomez \(Invited\)](#), Assistant Secretary for EBSA
  - [Ali Khawar \(Invited\)](#), Principal Deputy Asst Secretary for EBSA
- Moderator: [Kristy Buckley](#) (Pacific Coast Council)
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**9:30AM – 10:15AM (EST)**

Capitol Hill

### EBSA Opening Remarks

- [Timothy Hauser \(Invited\)](#), Deputy Assistant Secretary for EBSA
- Moderator: [Tom Schendt](#) (Mid-Atlantic Group)
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**10:20AM – 11:10AM (EST)**

Capitol Hill

### EBSA Regulations and Investigations

Updates regarding regulatory activity in 2022 and new upcoming regulations in 2023. Updates regarding investigations.

- [Joe Canary \(Invited\)](#), Director of EBSA Regulations & Interpretations
- [Michael Schloss \(Invited\)](#), Acting Director of EBSA Office of Enforcement

Moderator: \_\_\_\_\_ (\_\_\_\_\_ Council)

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**11:15AM – 12:00PM (EST)**

Capitol Hill

### Practitioner's Panel

We highlight hot topics and challenging areas to inform EBSA and provide feedback to EBSA for solutions and ideas.

- \_\_\_\_\_, [firm name] (Northeast Group)
- \_\_\_\_\_, [firm name] (Gulf Coast Council)
- \_\_\_\_\_, [firm name] (Great Lakes Council)

Moderator: \_\_\_\_\_ (\_\_\_\_\_ Council)

# Joint TE/GE Council Employee Plans Annual Meeting

## Thursday, February 23<sup>rd</sup>, 2023, Schedule

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**12:00PM – 12:55PM (EST)**

### **Break Out Lunch Sessions for Each Council Meeting**

- Great Lakes Area TE/GE Council Conf Room
  - Gulf Coast Area TE/GE Council Conf Room
  - Pacific Coast Area TE/GE Council Conf Room
  - Northeast Pension Liaison Group Conf Room
  - Mid-Atlantic Pension Liaison Group Conf Room
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**1:00PM – 1:55PM (EST)**

**Capitol Hill**

### **EBSA Reporting and Auditing**

Discussion whether revisions to Form 5500 are coming in 2023.  
Updates regarding new audit standards and emphasis on independence guidance. Discussion on inspection results.

- [Michael Auerbach \(Invited\)](#), Director, Office of the Chief Accountant
  - [Scott Albert \(Invited\)](#), Chief, Division of Reporting Compliance
  - [Marcus Aron \(Invited\)](#), Chief, Division of Accounting Services
- Moderator: Stacy Snyder (Mid-Atlantic Group)
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**2:00PM – 2:55PM (EST)**

**Capitol Hill**

### **Healthcare Compliance Discussion**

Updates regarding FAQs (52, 53, 54, and 55) issued in 2022 for COVID-19 testing, transparency, and no surprises.

- [Amber Rivers \(Invited\)](#), Director, Office of Health Plan Compliance

▪ \_\_\_\_\_  
Moderator: Lori Oliphant (Gulf Coast Council)

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**3:00PM – 3:55PM (EST)**

**Capitol Hill**

### **News from Capitol Hill**

Updates regarding legislative activity to watch in 2023.

- [Kendra Kosko Isaacson](#), Pensions Policy Director, Senior Tax Counsel
  - [Rhonda Migdail](#), Joint Committee on Taxation
  - [Clare Diefenbach](#), Joint Committee on Taxation
- Moderator: Gary Blachman (Great Lakes Council)

# Joint TE/GE Council Employee Plans Annual Meeting

## Thursday, February 23<sup>rd</sup>, 2023, Schedule

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**4:00PM – 4:45PM (EST)**

Capitol Hill

### Updates on ESOPs

Discussion regarding ESOP guidance consistency and ESOP fair market value determinations.

- [Timothy Hauser \(Invited\)](#), Deputy Assistant Secretary for EBSA
- [Joe Canary \(Invited\)](#), Director of EBSA Regulations and Interpretations
- \_\_\_\_\_, IRS

Moderator: Jeff Bauer

(Great Lakes Council)

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**4:55PM-5:35PM (EST)**

Capitol Hill

### Voluntary Fiduciary Correction Program Changes

Discussion of VFCP and the new self-correction guidance and EBSA letters encouraging use of the VFC program.

[Speakers pending]

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**5:40PM-5:55PM (EST)**

Capitol Hill

### Closing Remarks for the Day

Wally Lloyd

(Pacific Coast Council)

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**6:00PM-7:00PM (EST)**

6<sup>th</sup> Floor Café

### Reception and Social Hour

Enjoy some light hors d'oeuvres and cocktails while we all catch up with each other. It's been a long time since we were all in person in February 2020!!

# Joint TE/GE Council Employee Plans Annual Meeting

## Friday, February 24<sup>th</sup>, 2023, Schedule

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**9:00AM – 9:30AM (EST)**

Capitol Hill

### Welcome Remarks & History of Joint TE/GE Annual Meeting

- Wally Lloyd (Pacific Coast Council)
  - Lisa Germano (Mid-Atlantic Group)
  - \_\_\_\_\_ (Great Lakes Council)
  - \_\_\_\_\_ (Gulf Coast Council)
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**9:30AM – 10:00AM (EST)**

Capitol Hill

### IRS Opening Remarks

An overview of activity for the IRS, with regard to TE/GE, since the last Annual Meeting.

- [Edward Killen \(Invited\)](#), IRS, TE/GE Commissioner
  - [Robert Choi](#), IRS, TE/GE Deputy Commissioner
- Moderator: [Kristy Buckley](#) (Pacific Coast Council)
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**10:05AM – 10:50AM (EST)**

Capitol Hill

### Employee Plan Issues

An overview of activity for the IRS, with regard to Employee Plans, since the last Annual Meeting

- [Eric Slack](#), IRS, TE/GE Director of Employee Plans
- Moderator: [Eric Winwood](#) (Gulf Coast Council)
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**10:55AM – 11:40AM (EST)**

Capitol Hill

### Pre-Exam Compliance and EP Examinations

Discussion regarding the 90-day letter pilot program and status.  
General discussion about examinations.

- [Eric Slack](#), IRS, TE/GE Director of Employee Plans
  - [Lou Leslie](#), IRS, EP Technical Advisor
  - [Cathy Jones](#), IRS, Director of EP Examinations
- Moderator: \_\_\_\_\_ (\_\_\_\_\_ Council)
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**11:45AM – 12:45PM (EST)**

### Lunch Session

- General Attendee Luncheon [Conf Room](#)
- Joint TE/GE Council Board Meeting [Conf Room](#)

# Joint TE/GE Council Employee Plans Annual Meeting

## Friday, February 24<sup>th</sup>, 2023, Schedule

**12:55PM – 1:40PM (EST)**

Capitol Hill

### Practitioner's Panel

We highlight hot topics and challenging areas to inform the IRS and provide feedback to the IRS for solutions and ideas.

- \_\_\_\_\_, [firm name] (Mid-Atlantic Group)
  - \_\_\_\_\_, [firm name] (Pacific Coast Council)
  - \_\_\_\_\_, [firm name] (Great Lakes Council)
- Moderator: \_\_\_\_\_ (\_\_\_\_\_ Council)

**1:45PM – 2:30PM (EST)**

Capitol Hill

### EPCRS and SECURE 2.0 Implications

Updates inside EPCRS, with special discussion regarding impacts of SECURE 2.0 and a lookback on pre-submission conferences.

- [Bill Anderson \(Invited\)](#), IRS, Director of EPCRS
- [Lou Leslie](#), EP Technical Advisor
- [Paul Hogan \(Invited\)](#), IRS, Program Coordinator

Moderator: Wayne Kamenitz (Northeast Group)

**2:35PM – 3:20PM (EST)**

Capitol Hill

### SECURE 1.0 and Remedial Amendments

Discussion regarding pending guidance for MEPs, 401(a)(9), and RMD rules, including remedial amendment timelines.

- [Lou Leslie](#), IRS, EP Technical Advisor
- [Pamela Kinard \(Invited\)](#), IRS, Office of Assistant Chief Counsel  
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- [Bill Evans \(Invited\)](#), Treasury, Benefits Tax Counsel

Moderator: \_\_\_\_\_ (\_\_\_\_\_ Council)

**3:25PM – 4:10PM (EST)**

Capitol Hill

### SECURE 2.0 and Remedial Amendments

Discussion regarding rollovers, emergency withdrawals, part-time workers, increased deferrals, hardships, ESOPs

- [Lou Leslie](#), IRS, EP Technical Advisor
- Pending

Moderator: \_\_\_\_\_ (\_\_\_\_\_ Council)

Joint TE/GE Council Employee Plans Annual Meeting  
Friday, February 24<sup>th</sup> , 2023, Schedule

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**4:10PM – 4:55PM (EST)**

Capitol Hill

**Deferred Compensation**

- [Ilya Enkishev \(Invited\)](#), IRS, Office of Assistant Chief Counsel EEE
  - \_\_\_\_\_, IRS, Office of Assistant Chief Counsel EEE
- Co-Moderators: Danielle Panter and Karen Field  
(Pacific Coast Council) (Mid-Atlantic Group)
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**5:00PM**

**Closing Remarks – Meeting is Adjourned**



# Joint TE/GE Council Employee Plans Annual Meeting 2023 – General Information

## General Information

The Joint TE/GE Council, a consortium formed by the Great Lakes Area TE/GE Council, Gulf Coast Area TE/GE Council, Mid-Atlantic Pension Liaison Group, Northeast Pension Liaison Group and Pacific Coast Area TE/GE Council (the “TE/GE Councils”). The Joint TE/GE Council holds one Annual Meeting each year near the end of February. The common thread among the TE/GE Councils is membership of experienced employee plans practitioners (including practitioners from legal, accounting and consulting firms, as well as executives and in-house counsel from both for-profit and tax-exempt organizations), who are interested in open communication with governmental agencies regarding new developments and the practical issues they see in the employee plans. Practitioners use the meeting provide input to the government agency representatives regarding administrative issues that practitioners are facing, including potentially abusive transactions that they are seeing in each sector.

## Meeting Materials and Speaker Biographies

Meeting materials can be accessed on the Joint TE/GE Council website: [TEGECouncil.org](http://TEGECouncil.org) or inside email communications from Lorrie Eyles ([Lorrie@abd.com](mailto:Lorrie@abd.com)). Typically, meeting materials consist of an important news article or a brief white paper describing a topic of interest. The Joint TE/GE Board maintains a spirit of holding a meeting, not a conference. Therefore, speakers are encouraged to come to the Annual Meeting ready for a dialogue; rather than preparation of slides or preparation of a formal lecture.

## Continuing Education

The Joint TE/GE Council Annual Meeting does not coordinate with any state or licensing authority to certify continuing education credits. If you want to apply in your jurisdiction at your licensing authority office for continuing education credits, then you must do so on your own.

## Registration and Fees

- \$375 for Early Bird pricing on in-person attendees
- \$475 for virtual attendees
- \$475 for Regular pricing on in-person attendees
- \$575 for all Late registrants

The last day to get Early Bird pricing is January 31<sup>st</sup>. Regular pricing applies starting as of February 1<sup>st</sup>. Late pricing applies 10 days or less before the meeting. Speakers and moderators still pay registration. Governmental, law students, accounting students, and press attendance is complimentary.

## Hotel Rooms

There are no blocks of hotel rooms reserved for members.