Liz focuses her practice on employee benefits law. She represents public and private employee benefit plan sponsors and fiduciaries in all aspects of compliance with the Internal Revenue Code, the Employee Retirement Income Security Act, the Affordable Care Act, COBRA, HIPAA, and various federal and state labor and employment laws.

Liz advises governmental and private employers on a variety of legal issues related to:

- fiduciary duty rules
- tax qualification requirements
- plan documents, restatements and amendments
- tax reporting
- negotiating and contracting with third-party service providers
- participant communications.

Liz has extensive experience working with governmental and private employers, including public sector retirement systems and active employee and retiree health plan sponsors, in all areas of plan design, tax-qualification, and administration. She also has experience advising multiemployer plans and contributing employers, and other collectively bargained plan sponsors.

Before joining a law firm, Liz served as a law clerk for the National Labor Relations Board's Division of Judges, and as a legal extern with Region 20 of the National Labor Relations Board.

**Publications**

"Email Option Added to Final Electronic Disclosure Rule for Retirement Plans," Employee Benefits Law Alert (May 2020)

"IRS Issues Cafeteria Plan Relief to Address COVID-19 Pandemic," Employee Benefits Law Alert (May 2020)

"Employee Benefit Plan Deadlines Extended Due to COVID-19," Employee Benefits Law Alert (May 2020)

"Relief for Employee Benefit Plan Fiduciaries Due to COVID-19," Employee Benefits Law Alert (May 2020)

"Local Governments Can Use the CARES Act to Help Employees
Affected by COVID-19," American City & Counsel (May 2020)


"Additional Payroll Tax Credits for Small and Large Employers Under the CARES Act," co-author, Employee Benefits Law Alert (March 2020)


"CARES Act – Important Changes to 401k or other Retirement Plans," co-author, Employee Benefits Law Alert (March 2020)


"Ignorance Is Bliss (If You Are an ERISA Plaintiff)," co-author, Employee Benefits Alert (February 2020)

"Retirement Plan Changes and ‘Cadillac Tax’ Repeal Included in Domestic Appropriations Package," co-author, Employee Benefits Alert (December 2019)


"IRS Extends Deadline for Providing Health Coverage Forms to Employees Under the ACA, but Not the IRS Filing Deadline," Employee Benefits Alert (December 2019)


"Employers May Offer Two New Types of Health Reimbursement Arrangements in 2020," co-author, Employee
Benefits Law Alert (July 2019)

"Ninth Circuit Rules ERISA Pension Plan Must Pay Survivor Benefits to Registered Domestic Partner," Employee Benefits Alert (June 2019)


"IRS Extends Deadline for Providing Health Coverage Forms to Employees under the ACA, But Not the IRS Filing Deadline," co-author, Employee Benefits Alert (December 2018)


"ACA: 4 Things Employers Should Focus on This Fall," BenefitsPRO (August 2018)

"Lessons for Defined Contribution Plan Fiduciaries from Current Litigation," Employee Benefits Alert (July 2018)

"Three Things about the Affordable Care Act Employers Need to Focus on Now," co-author, Employee Benefits Alert (July 2018)

"DOL Finalizes Rules to Expand Access to Health Plans for Small Businesses," Employee Benefits Alert (June 2018)

"New ERISA Disability Benefit Claims and Appeals Rules Take Effect April 2, 2018," co-author, Employee Benefits Alert (March 2018)

"IRS Extends Deadline for Providing Health Coverage Forms to Employees, But Not the IRS Filing Deadline," co-author, Employee Benefits Alert (January 2018)


"IRS Issues Updated ACA Guidance and Extends Deadline for Providing 1095-C Forms to Employees," co-author, Employee Benefits Law Alert (January 2017)


"New ACA Rules for HRAs, Flex Credits and Opt-Out Payments," co-author, Employee Benefits Law Alert (September 2016)

"IRS Raises Stakes: New Trade Law Increases Penalties Applicable to Affordable Care Act Reporting..."
Requirements, "Employee Benefits Law Alert (August 2015)

“Chapter 14: Liability Issues Unique to Welfare Plans,” Chapter Editor, Employee Benefits Law (2nd and 3rd eds.)

“Chapter 8: Regulation of Employee Health Care Benefit Plans,” Chapter Editor, Employee Benefits Law (3rd ed.)


"Chapter 4: Reporting and Disclosure," contributing author, Employee Benefits Law (2nd ed.)

Presentations

"Legislative and Regulatory Update," presenter, Western Pension & Benefits Council SF Chapter (February 2019)

“Legislative and Regulatory Update,” co-speaker, International Foundation of Employee Benefit Plans (IF) Annual Conference (October 2017)

"Health Plan Affinity Group: Health Care — Where Do We Go From Here?," speaker/moderator, National Association of Public Pension Attorneys 2017 Legal Education Conference (June 2017)

"Employee Benefits Update," co-speaker, Hanson Bridgett Employee Benefits Webinar (February 2017)

"Regulatory Potpourri - What current legal, regulatory and legislative issues are relevant to the success of our plans?", co-speaker, NAGDCA Annual Conference (September 2016)


"Affordable Care Act Compliance in 2015 and Other Updates in Employee Benefits," co-presenter, Hanson Bridgett Labor & Employment Seminar (January 2015)

"Health Care Reform Implementation for Small Employers," The Bar Association of San Francisco (September 2014)

"Wellness Programs, Final Regulations," co-presenter, Employee Benefits Committee of the ABA Section of Labor and Employment Law, Midwinter Meeting (February 2014)

"IRS and DOL Reporting Requirements," panelist, Employee Benefits Committee of the ABA Section of the Labor and Employment Law, Midwinter Meeting (February 2009)


Press

"With Coronavirus Cancellations, Workers Worry About Use-it-or-Lose-it FSA Money," San Francisco Chronicle (April 2020)

"Everything You Need to Know About the New 401(k) No-Penalty Withdrawals in the CARES Act," Fortune (April
Professional Affiliations

Western Pension and Benefits Council
International Foundation of Employee Benefit Plans
ABA Employee Benefits Committee, Labor and Employment Section
Bar Association of San Francisco, Labor and Employment Section
State Bar of California, Labor and Employment Section
UC Hastings College of the Law Alumni Association

Education

J.D., University of California, Hastings College of the Law (2005)
B.A., University of Colorado, Boulder (1986)

Admissions and Courts

California

U.S. Court of Appeals for the Ninth Circuit
U.S. District Court for the Northern District of California
U.S. District Court for the Eastern District of California