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**


"COVID-19: Top Ten Issues for Employers Considering Layoffs, Furloughs"
or Reduction in Hours," co-author, Labor & Employment Law Alert (April 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)


"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)

"Buy Me Some Peanuts and Crackerjacks? IRS Provides Guidance on Tax Deductions for Business Meals Provided


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


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


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

"The New COBRA Requirements: A Management, Union, and Plaintiff Perspective on What Has Happened and What To Do About It," panelist, The Labor and Employment Law Section of The Bar Association of San Francisco (March 2009)

Press

"Everything You Need to Know About the New 401(k) No-Penalty Withdrawals in the CARES Act," Fortune (April 2020)

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