



## Elizabeth J. Masson

### Partner

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

"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 with Entertainment," co-author, *Employee Benefits Alert* (October 2018)

"Health & Welfare Benefits, Checklist - Association Health Plan Compliance for Employers," *Bloomberg Law* (September 2018)

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

#### San Francisco

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#### Practices/Industries

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Employee Benefits

- "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)
- "New Rules Would Expand Access to Association Health Plans for Small Businesses," co-author, *Employee Benefits Alert* (January 2018)
- "IRS Issues 401(k) Safe Harbor Hardship Distribution Substantiation Guidelines," co-author, *Employee Benefits Law Alert* (March 2017)
- "IRS Issues Updated ACA Guidance and Extends Deadline for Providing 1095-C Forms to Employees," co-author, *Employee Benefits Law Alert* (January 2017)
- "Is the ACA Dead Yet? Not So Fast," co-author, *Employee Benefits Law Alert* (November 2016)
- "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 7: Tax Treatment of Welfare 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," 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)

"Experts' Guide to Employee Benefits Research," co-speaker, American Bar Association (November 2015)

"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)

### **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

Elizabeth J. Masson  
Partner



U.S. District Court for the Eastern District of California