



## Judith W. Boyette

### Partner

Judy has advised employers and employee benefit plans on all aspects of compensation and benefits including tax, regulatory, fiduciary responsibility, financing, and organizational integrity issues for more than 25 years.

Judy has unique experience as both a lawyer and an administrator with hands-on experience running large, complex employee benefit programs. In her former role as associate vice president of human resources for the entire University of California system, she was directly responsible for all human resources issues, including collective bargaining for UC's campuses and medical centers, as well as managing a \$40 billion pension system covering 100,000 members, three large defined contribution plans, and the third largest health plan in California.

Before joining Hanson Bridgett, Judy was a partner in a national law firm where she advised clients on complex business and employee benefits issues. She also served as deputy general counsel at one of the largest telecommunications corporations in America, where she was responsible for corporate legal matters including executive compensation and employee benefits.

Judy has substantial experience in labor negotiations, mergers, divestitures, executive compensation, and retirement programs, including pension plans, 401(a), 401(k), 403(b), 457, and other non-qualified arrangements. She has worked with legislative and regulatory agencies, with many appearances before California legislative committees. She is a national leader in the area of human resources organizational evaluation and certifications. Judy also is a recognized expert in the area of employment tax.

Most recently, Judy was appointed by the Secretary of Treasury for a 3-year term on the IRS Advisory Committee on Tax Exempt and Government Entities (ACT) as a representative in the employee plans area. The ACT advises IRS leadership on operational policy and procedural improvements in the areas of employee plans, tax exempt organizations, tax-exempt bonds, and federal, state, local and Indian tribal governments. In addition, Judy is currently serving as a member of the Board of Trustees for the UC Hastings Foundation.

#### Representative Work

Provide advice on emerging fiduciary issues for retirement plan sponsors

#### San Francisco

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Hanson Bridgett LLP  
425 Market Street, 26th Floor  
San Francisco, CA 94105

415-995-5115 Direct Phone  
415-995-3577 Fax

[jboyette@hansonbridgett.com](mailto:jboyette@hansonbridgett.com)

#### Practices/Industries

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Employee Benefits

Health Care

Tax

and administrators, including investment disclosure rules and administrative fees.

Work with clients to achieve practical solutions for compliance with complex regulatory situations, such as Affordable Care Act issues and COVID-19 response.

Advise clients on numerous tax reporting and withholding issues, including representation of several large clients in successful resolution of employment tax audits.

Successfully completed numerous voluntary correction program filings with the IRS on behalf of retirement plan sponsors and administrators, using web-based project management to facilitate the complicated filing process.

Developed tax compliance manual and training for large retirement systems to self-evaluate tax compliance of the system operations on a cost effective basis.

## **Publications**

"New Payroll Tax Credit Available in 2021 for Public Colleges, Universities and Governmental Healthcare Entities – Q&A," co-author, *Employee Benefits Law Alert* (January 2021)

"COVID-19 Legislation: New Paycheck Protection Program Loan Rules Allow Second Round Funding and Deductibility of Expenses Paid with Forgivable Loan Proceeds," co-author, *Business Disruption Strategies Law Alert* (January 2021)

"IRS Finalizes Default Withholding Rules for Periodic Retirement and Annuity Payments," co-author, *Employee Benefits Law Alert* (October 2020)

"IRS Issues Last-Minute Guidance on Deferral of Employees' Social Security Withholding," co-author, *Employee Benefits Law Alert* (August 2020)

"California Supreme Court Upholds Pension Reform Changes As Constitutional," co-author, *Employee Benefits Law Alert* (July 2020)

"IRS Provides Rules for W-2 Reporting of COVID Paid Leaves," co-author, *Employee Benefits Law Alert* (July 2020)

"IRS Issues Guidance on 2020 Waiver of Required Minimum Distributions," co-author, *Employee Benefits Law Alert* (July 2020)

"More Flexibility for PPP Loans Under New Legislation," co-author, *Business Disruption Strategies Law Alert* (June 2020)

"Recent Tax Legislation: The SECURE Act of 2019 and the CARES Act of 2020," co-author, *National Association of Public Pension Attorneys Newsletter* (April 2020)

"COVID-19 Related Employee Benefits Issues for Governmental Employers," co-author, *Employee Benefits Law Alert* (April 2020)

"COVID-19 Emergency Paid Leave and Other Leave-Related Benefits," co-author, *Employee Benefits Law Alert* (April 2020)

"UPDATED: IRS and DOL Issue COVID-19 Related Tax Credit Guidance," co-author, *Employee Benefits Law Alert* (April 2020)

"IRS Form Released for Advance Payments of COVID-19 Payroll Tax Credits," co-author, *Employee Benefits 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)

"Group Health Plan and Cafeteria Plan Issues Related to COVID-19," co-author, *Employee Benefits Law Alert* (March 2020)

"IRS and DOL Issue COVID-19 Related Tax Credit Guidance," co-author, *Employee Benefits Law Alert* (March 2020)

"Employee Benefits Questions and Answers Related to COVID-19," 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)

"'Text Me?' Proposed Electronic Disclosure Rule Would Allow Greater Flexibility for Retirement Plans," co-author, *Employee Benefits Alert* (November 2019)

"IRS Issues 2020 Limits for Retirement Plans," *Employee Benefits Law Alert* (November 2019)

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

"New IRS Rules Allow Retirement Plan Sponsors to Self-Correct Broader Range of Plan Failures," co-author, *Employee Benefits Law Alert* (May 2019)

"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)

"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)

"Courts Split On Pension Vested Rights Analysis," co-author, *Employee Benefits Alert* (March 2018)

"New Rules Would Expand Access to Association Health Plans for Small Businesses," co-author, *Employee Benefits Alert* (January 2018)

"IRS Releases Updated Employment Tax Examination and Appeals Rights Publication," co-author, *Employee Benefits Alert* (May 2017)

"Hanson Bridgett Announces IRS Determination Letter Replacement Program," co-author, *Employee Benefits Law Alert* (March 2017)

"IRS Issues 2017 Limits for Retirement Plans," co-author, *Employee Benefits Law Alert* (October 2016)

"2016 IRS Limits for Retirement Plans Generally Remain Unchanged," co-author, *Employee Benefits Law Alert* (October 2015)

"The End of an Era? IRS Considers Eliminating Periodic Determination Letter Process," co-author, *Employee Benefits Law Alert* (April 2015)

"Are you in compliance with the healthcare reform law? What seniors housing employers need to know about the ACA's new rules in 2015," *Seniors Business Housing* (January 2015)

"IRS to Issue New Rules for Determining Status of Governmental Entities and Benefit Plans—Potential Significant Effect on Health Care Entities," *Employee Benefits Law Alert* (January 2015)

"IRS Releases New Guidance on Application of Windsor to Qualified Retirement Plans," co-author, *Employee Benefits Law Alert* (April 2014)

"Healthcare reform compliance rules are complex—Here's what steps employers should be taking now," *Seniors Housing Business* (August–September 2013)

"Senior Care Employers Should Start Today to Prepare for Health Care Reform," *California Assisted Living Association Legal Update* (February 2013)

## **Presentations**

Presenter, Hanson Bridgett 2021 Annual Employee Benefits Update (February 2021)

"Meeting Your Ethical Responsibilities During COVID-19," MCLE Marathon (January 2021)

"Public Retirement System Tax Issues Arising Out of COVID-19," CALAPRS Attorneys' Roundtable (June 2020)

"Employee Benefit Issues (including HIPAA) in COVID Response," Hanson Bridgett Labor & Employment Mid-Year Briefing (June 2020)

"New Electronic Disclosure Rules," Hanson Bridgett Labor & Employment Mid-Year Briefing (June 2020)

"IRS Audit Focus On Public Agency Paid Leave Programs," presenter, CalPELRA Conference (December 2018)

"IRS Update: View from Washington," presenter, CALAPRS Administrator's Institute (September 2018)

"Best Practices & Lessons Learned from Private Sector Defined Contribution Plans," presenter, NAGDCA (September 2018)

- "Legislative and Regulatory Update," co-speaker, International Foundation of Employee Benefit Plans (IF) Annual Conference (October 2017)
- "Pension Outlook," co-presenter, Association of California Water Agencies Annual Conference (May 2017)
- "Employee Benefits Update," co-speaker, Hanson Bridgett Employee Benefits Webinar (February 2017)
- "Special District Executive Recruitment, Evaluation and Compensation Post-PEPRA," co-speaker, California Special Districts Association Annual Conference (October 2016)
- "Tax Issues Raised By Offering Voluntary Service Credit Purchases on a Pre-Tax Basis," CALAPRS Attorneys' Roundtable (June 2016)
- "Government Tax Seminars," co-speaker, White Nelson Diehl Evans LLP (December 2015)
- "Affordable Care Act – Planning to Deal with the Pay-or-Play Penalties Effective 1/1/15," co-speaker, 2015 Annual CSDA Conference (September 2015)
- "System Audits and Pre-Tax Service Credit Purchases," CALAPRS Attorney Roundtable (September 2015)
- "Health Care (ACA) Update," Annual National Home Delivery Forum (August 2015)
- "New Developments in the IRS Determination Letter Process," CALAPRS Attorneys Roundtable (June 2015)
- "ACA – New Reporting Requirements," co-speaker, California County Payroll Managers Spring Meeting (April 2015)
- "Affordable Care Act Compliance in 2015 and Other Updates in Employee Benefits," co-presenter, Hanson Bridgett Labor & Employment Seminar (January 2015)
- "New Tax Developments & The Affordable Care Act," co-presenter, WNDE's 2014 Government Tax Seminar (December 2014)
- "What's Up, Doc? and Other Obamacare Legal Questions and Decisions," co-speaker, American Trucking Associations Forum for Motor Carrier General Counsel (July 2014)
- "New Tax Developments and The Affordable Care Act," WNDE's 2013 Government Tax Seminar, San Francisco (December 2013)
- "Panel Presentation: What Employers Need to Know," co-speaker and organizer, Healthcare Reform and The Affordable Care Act Seminar (November 2013)
- "What Should Employers Be Doing Now to Comply With the Recent Change in DOMA?" Sacramento County Bar Association, Labor & Employment Section Luncheon (October 2013)
- "The Business of Healthcare, Part II: Select Legal Issues for Employers and Health Care Providers Complying with the New Coverage Rules," American Bar Association's Annual Meeting (August 2013)
- "Pay or Play—Planning for the New Future of Employee Health Benefits," co-speaker, CALA Conference and Trade Show (June 2013)

"Would You 'Pass' an IRS Employment Tax Exam?" co-speaker, California Society of Municipal Finance Officers (February 2013)

"New Employer 'Pay or Play' Rules," co-speaker, Hanson Bridgett Health Care Reform Webinar (January 2013)

"Employment Tax Audits; Fringe Benefits; W-2 Requirements for Health Care Reporting; Pension Reform," Auditor-Controller Payroll Managers Group, California Counties (April 2012)

"Defending Public Employment in Tough Economic Times," California Transit Association, Annual Conference (November 2011)

"Update on the IRS Determination Letter Application/Voluntary Correction Program Filing Process," CALAPRS Attorney Roundtable (September 2011)

"Pension Reform: What's on the Horizon," MMANC Winter Forum (February 2011)

"Current Pension Reform Issues," CALAPRS Attorney Roundtable (January 2011)

"Tax Compliance Operational Review and Domestic Relations Orders," CALAPRS Attorney Roundtable (September 2010)

"Healthcare Reform 2010-Special Focus on Grandfathered Plan Issues," SF Chapter-Western Pension & Benefits Conference (June 2010)

"Principles of Pension Management for Trustees," Instructor for CALAPRS training for public retirement system trustees (March 2010)

"IRS Employment Tax Audits—The Do's and Don'ts," CALAPRS Attorney Roundtable (June 2009)

"Tax Determination Letter Update," CALAPRS Attorney Roundtable (June 2009)

"Tomorrow-Land: Retirement Plans in the Next Decade," San Francisco Chapter Western Pension & Benefits Spring Conference (May 2009)

"Can You Feel the Love Tonight? New Strategies for Coping with PERS Retiree Medical Costs," Spring 2009 Conference of the Southern California County Counsels Association (February 2009)

"Updates on the IRS Determination Letter Process," CALAPRS (January 2009)

## **Press**

"The State of Employer-Sponsored Healthcare," Managed Healthcare Executive (March 2019)

## **Honors & Awards**

Best Lawyers in America® (2017)

### **Professional Affiliations**

American College of Tax Counsel, Fellow

Internal Revenue Service Advisory Committee on Tax Exempt and Government Entities, Member

American Bar Association, Tax Section, Committee on Employee Benefits

Western Pension & Benefits Council

National Association of College and University Attorneys

Alliance for Work-Life Progress

International Foundation of Employee Benefit Plans

Society for Human Resource Management

### **Education**

J.D., Order of the Coif, University of California, Hastings College of the Law (1981)

B.S., with honors, Texas Woman's University (1972)

### **Admissions and Courts**

California

U.S. Tax Court