



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.

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.

Representative Work

Provided advice on new investment disclosure rules, administrative fees and other emerging fiduciary issues for retirement plan sponsors and administrators.

San Francisco

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

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

jboyette@hansonbridgett.com

Practices/Industries

Employee Benefits

Health Care

Tax

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

Led team that prepared and filed numerous determination letter applications and related voluntary correction program filings with the IRS, 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.

Represented client in IRS voluntary compliance filing dealing with leased employee/temporary worker issues with 401(k) plan and re-design of plan to meet business needs.

Publications

"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

"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

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

College and University Professional Association for Human Resources

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

Judith W. Boyette
Partner



U.S. Tax Court