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Areas of Focus

- Employee Benefits
- Tax

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Nancy counsels governmental entities, tax-exempt organizations, as well as private and public companies on all aspects of employee benefits.

Nancy advises clients on the design, implementation, and continued legal and regulatory compliance of their retirement plans, including defined benefit, 401(k), 457(b), and 403(b) plans. She represents plans and other fiduciaries in the preparation of plan documents, amendments, policies and other participant communications. Nancy has substantial experience representing clients during IRS employment tax and retirement plan audits and examinations and advising on tax reporting matters. She also works with plan sponsors and third-party providers to resolve benefit plan compliance issues and in preparing submissions under the IRS and DOL correction programs. She assists public agencies with Social Security coverage issues, including the 218 Agreement modification and the referendum process.

In addition, Nancy advises on various health and welfare issues such as cafeteria plans, health reimbursement arrangements and health savings accounts, and COBRA. Nancy's expertise covers federal and state tax treatment of fringe benefits like commuter benefit programs, life insurance, employer-provided cars, and employer-provided housing. Prior to joining the firm, Nancy was with a global leader in assurance, tax, transaction and advisory services where she, among other things, conducted compliance reviews to identify operational and process gaps that could cause legal issues.

Publications

"No Delay in Effective Date and Other Key Takeaways from the IRS' Final Catch-Up Regulations," co-author, Employee Benefits Legal Alert (November 2025)

"IRS Clarifies Income Tax Withholding and Reporting Obligations for Uncashed Retirement Checks," co-author, Employee Benefits Legal Alert (July 2025)

"New CalPERS Focus on Social Security Coverage for Public Agency Employees," co-author, *CSDA Magazine* (March-April 2022)

"Key points of the New Payroll Tax Credit Available for Public Colleges, Universities, and Governmental Healthcare Entities," *USLAW* (June 2021)

"Termination of Governor's COVID Stay-at-Home Order Triggers Review of Rehired Public Sector Retirees," Employee Benefits Law Alert (June 2021)

"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)

"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)

"What Employers Should Know About California's Proposed Worker Classification Bill," co-author, *BenefitsPRO* (August 2019)

"IRS Issues Proposed Regulations to Relax 401(k) Plan Hardship Distribution Rules," co-author, *Employee Benefits Alert* (December 2018)

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

"IRS Issues 2018 Limits for Retirement Plans," co-author, *Employee Benefits Alert* (October 2017)

"Cybersecurity: Are Public Defined Contribution Plans at Risk?" co-author, NAGDCA Publications Committee (June 2017)

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

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

Presentations

“What You Don’t Know Can Hurt You: Social Security Coverage Issues for Public Agency Employees,” California Special Districts Association Annual Conference (August 2026)

“Current IRS Rules for Correcting Benefit Overpayments and Member Contribution Overpayments,” State Association of County Retirement Systems Attorney Roundtable (November 2021)

“Reopening Your Workplace Part II - Tax and Wage & Hour Issues for Remote Workers; CAL/OSHA Compliance” and “Tax Issues for Remote Workers,” 2021 Labor & Employment Mid-Year Update (June 2021)

“ERISA Plan Fiduciaries,” 2021 Employee Benefits Plan Fiduciaries Training (May 2021)

“Public Sector Plan Fiduciaries: 2021 Update,” 2021 Employee Benefits Plan Fiduciaries Training (May 2021)

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

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

“Fees and the Request for Proposal Process,” co-speaker, NAGDCA Annual Conference (September 2019)

“Employee Benefits Update,” co-speaker, Hanson Bridgett Employee Benefits Webinar (February 2019)

“Employee Benefits Update,” co-speaker, Hanson Bridgett Employee Benefits Webinar (February 2018)

“Fiduciary Training Program for Governmental Defined Contribution Plan Fiduciaries,” co-presenter, Hanson Bridgett Employee Benefits Seminar (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)

"Legal Update," co-speaker, Western Pension & Benefits Council San Francisco 2016 Spring Conference (May 2016)

"Employee Benefits Update," co-speaker, Hanson Bridgett Labor & Employment Seminar (January 2016)

"IRS Determination Letter Program Update," Hanson Bridgett Labor & Employment Seminar (January 2016)

"How to Prepare for an IRS Plan Audit," Hanson Bridgett Labor & Employment Seminar (January 2016)

"Employment Tax Audit Issues," CALAPRS Attorney Roundtable (September 2015)

"UBTI Issues for Private Equity Investors," CALAPRS Attorney Roundtable (September 2015)

"How to Prepare for an IRS Audit," NTSA 403(b) Plan Summit (June 2015)

"Avoiding Formation and Compensation Pitfalls," co-speaker, Keiretsu Forum Entrepreneur Academy (September 2012)

"Pension Reform," co-speaker, County Payroll Managers Fall Meeting (September 2012)

Professional Affiliations

National Association of Government Defined Contribution Administrators (NAGDCA)

Education

LL.M., Tax, University of Washington School of Law (2004)

J.D., University of Virginia School of Law (2003)

B.A., *cum laude* University of California, Los Angeles (1998)

Admissions and Courts

California