

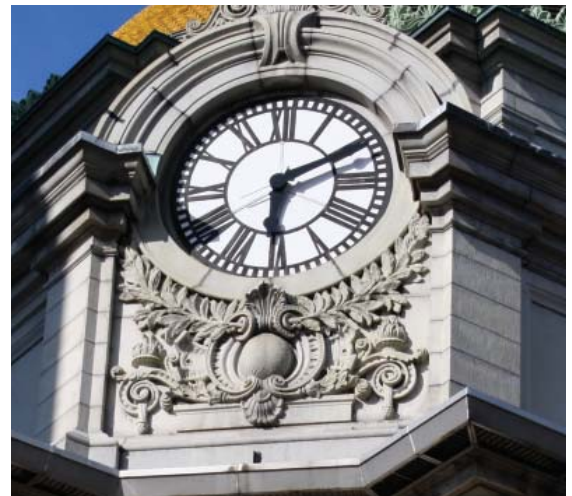
Health Care Reform: *What Every Employer Should Know*

A Complimentary Seminar Featuring:
Robert W. Patterson, Esq. and
Michele O. Heffernan, Esq. (presenters)

PROGRAM SCHEDULE

- I. INTRODUCTION** [10 minutes]
 - General Effective Dates
 - Grandfathered Plan Rules
- II. INSURANCE MARKET REFORMS** [15 minutes]
 - Dependent Coverage to Age 26
 - Pre-Existing Condition Exclusions
 - Rescissions
 - Other insurance reforms
- III. TAX LAW CHANGES** [10 minutes]
 - Reimbursements For Over-The-Counter Drugs
 - W-2 Reporting
 - FSA Annual Limit
- IV. EMPLOYER NOTICE REQUIREMENTS** [10 min]
 - Summaries of Benefits and Coverages
 - Notice Regarding Exchanges and Premium Subsidies
- V. THE EMPLOYER “PAY OR PLAY” MANDATE**
[15 minutes]
 - Background: The Individual Mandate and Premium Subsidies
 - “Applicable Large Employers” Subject To the Mandate
 - When the Mandate Penalty Applies
 - Computation of the Mandate Penalty

Participants in this course are eligible to receive 1.0 hour of New York continuing legal education credit, consisting of 1.0 hour in an Area of Professional Practice. This is a program at which both newly admitted attorneys and veteran attorneys may receive credit.



The Details:

When: Tuesday, September 14, 2010
Registration: 8:15 a.m.
Program: 8:30 a.m. - 9:30 a.m.

Where: Jaeckle Fleischmann
Buffalo Office
Eighth Floor Conference Room
Main & Huron Streets,
12 Fountain Plaza

Complimentary Parking Available at the All Pro Parking Lot at Pearl & Huron Streets. For directions to our office visit www.jaeckle.com.

To Register:

Contact Donna Blaufuss
E-mail: dblaufuss@jaeckle.com
Phone: 716.843.3933

RSVP Deadline is 09.10.10

www.jaeckle.com

Presenters: Health Care Reform



Robert W. Patterson is a partner in the Firm's Employee Benefits and Health Care practice groups. He concentrates his practice on employee compensation and benefits matters, including pension, 401(k) and other qualified retirement plans, ESOPs, health, cafeteria (§125) and other welfare plans, deferred compensation plans, executive compensation, and advising businesses with regard to benefit plan issues relating to mergers and acquisitions. He also advises physicians and physician groups and other health care providers with respect to corporate compliance, Federal and state anti-fraud, kickback and self-referral laws, HIPAA matters and other health care laws and regulations.



Michele O. Heffernan is a member of the Firm's Employee Benefits and Health Care practice groups. Her background includes analysis and drafting of all forms of pension, profit sharing, 401(k), employee stock ownership, and welfare plans; advising businesses regarding supplemental retirement, deferred compensation, incentive, stock option, and other executive compensation programs; representation of clients with respect to multi-employer pension plan issues; and consultation regarding benefit plan issues arising in business acquisitions and divestitures.

Jaeckle Fleischmann & Mugel, LLP has been certified by the New York State Continuing Legal Education Board as an Accredited Provider of continuing legal education in the State of New York for the period March 6, 2010 through March 5, 2013.



Upcoming Seminars:

The Continuing Legal Education (CLE) series is scheduled throughout 2010. Further schedule details will be provided at a later date.

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