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UBA Employer Webinar Series:

What Employers Need to Know about Health Coverage in Mergers and Acquisitions

When employers negotiate a merger or acquisition, it's important for the buyer and seller to consider how health benefits will be offered after the transaction closes. A buyer or seller may have the responsibility to continue employees' coverage, offer COBRA continuation coverage, or complete reporting under the ACA. This webinar will help employers understand their responsibilities when planning a merger or acquisition.

The webinar will:

- Review the basics of a merger or acquisition
- Explain key concepts such as an asset sale and a stock sale
- Discuss concepts such as a controlled group, affiliated service group, and an aggregated applicable large employer (ALE) group
- Discuss how the employer shared responsibility provisions apply when two non-ALEs merge to have 50 or more full-time employees or full-time equivalents)
- Describe how an ALE will determine acquired employees' status (as full-time or not full-time) after a merger or acquisition
- Discuss how an ALE will measure acquired employees' hours after a merger or acquisition
- Describe how coverage should be offered (or continued) after a merger or acquisition
- Provide tips on reporting coverage offered during the year that a merger or acquisition occurs
- Discuss the situations under which an employer must offer COBRA continuation coverage to individuals as part of a merger or acquisition
- Discuss notices that should be provided to individuals who are affected by a merger or acquisition
- Describe best practices when negotiating health coverage as part of a merger or acquisition

This 60-minute intermediate level webinar will help employers understand their health coverage obligations when there is a merger or acquisition.

The presentation will be posted on the [UBA website](#) the afternoon before the webinar.

PRESENTERS

[Lorie Maring](#) is a partner in the Atlanta office of Fisher Phillips and a member of the Employee Benefits Practice Group. She has extensive experience in all areas of employee benefits, including health and welfare programs, qualified and non-qualified retirement plans and executive compensation. She routinely advises employers, including non-profit and government employers, trade associations and employee benefit insurance and risk management consultants on the complex compliance and day-to-day issues arising under ERISA and other state and federal laws governing employee benefit plans and programs.

Lorie also advises employers on compliance issues involving the Health Insurance Portability and Accountability Act (HIPAA) and Affordable Care Act (ACA), employment tax, the employee benefits and executive compensation aspects of mergers and acquisitions, and handling IRS and DOL audits and ACA penalty assessments.

[Chelsea Deppert](#) is an associate in the Atlanta office of Fisher Phillips. She provides practical guidance to employers on the technical aspects of the Employee Retirement Income Security Act (ERISA) and other state and federal laws impacting the design, implementation and ongoing compliance of employee benefit plans and programs. She advises clients with respect to all aspects of employee benefits, including retirement plans, health and other welfare benefit plans.

Chelsea works with employers on a broad array of issues relating to tax qualified retirement plans, such as plan operation, drafting, participant communications, and compliance with ERISA's fiduciary responsibility provisions. In her practice, she regularly represents employers in curing qualified plan operational issues under the Internal Revenue Services (IRS) Employee Plans Compliance Resolution System (EPCRS) and other corrective programs, as well as counsels employers with respect to income and employment tax issues related to employee benefits. Chelsea also advises employers with respect to their obligations under Health Care Reform, ERISA, Consolidated Omnibus Budget Reconciliation Act (COBRA), the Health Insurance Portability and Accountability Act (HIPAA) and other federal laws that regulate health and welfare plans.

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