Wednesday, April 10, 2013 | 8:30a.m.– 12 p.m. | Cohen & Grigsby
625 Liberty Avenue | Pittsburgh, PA 15222

THE FORBES FUNDS

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The Forbes Funds and Cohen & Grigsby

present

ARE YOU READY: Implications of Health Care Reform To Non-Profits as Employers

What is "health care reform"? How will it affect non-profit organizations?

- Health care reform refers to the Affordable Care Act that Congress passed and the President signed into law in 2010. In June 2012, the Supreme Court ruled that the law is constitutional.
- Health care reform makes significant changes to health policy in the United States and requires employers, individuals, and health plans to follow new rules. Non-profit employers must meet these new requirements or potentially face significant penalties.

Will your organization be subject to health care reform penalties?

- If your organization employs the equivalent of 50 full time employees when full time and part time employees are counted, on business days during the preceding calendar year, then it must follow the "play or pay" rules or pay the penalty tax.

Did you know…?

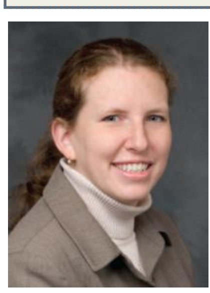
- That how you count your employees now, in 2013, will affect your compliance in 2014?
- That if you fail to correctly count your employees, misclassify them or fail to appropriately offer health care coverage, you could "play" and "pay" (i.e., pay for both health insurance and the penalty)?
- How to evaluate the merits of playing or paying and strategies for cost containment?

Start planning now!

- "Play or pay" rules are complex and the penalties effective next year could be substantial. The new rules require action this year, so employers must start thinking about these rules immediately.

We can help.

- Come to The Time is Now: Health Care Reform Strategies for Non Profits seminar and learn more about the new health care rules and how to best help your organization navigate health care reform.



Anne M. Lavelle has devoted more than a decade to representing employers in benefit and regulatory compliance issues, including ERISA, PPACA (health care reform), HIPAA, COBRA, Title VII, FMLA and ADA. She is a Director in the ERISA and Employee Benefits, Employment Litigation, Labor and Employment, and Healthcare Practice Groups.

Jennifer M. Gardner focuses her practice on general employee benefit and executive compensation matters. Jennifer's background as an accountant and her time spent working in the manufacturing and public sectors give her added perspective on benefits and compensation issues facing her clients. Jennifer's areas of practice include executive compensation arrangements (including 409A and 457(f) plans and agreements), qualified and non-qualified retirement plans (including 401(k), pension, 403(b), and church plans), and health and welfare plans and arrangements.

Agenda:

8:30 a.m.-9:00 a.m. | Registration
9:00 a.m.-10:00 a.m. | Session 1
10:00 a.m.-10:15a.m. | Break
10:15 a.m.-11:45 a.m. | Session 2 and Q&A

The Forbes Funds

Established in 1982, The Forbes Funds is a supporting organization of The Pittsburgh Foundation. Our mission is to strengthen the management and policy-making capacity of the nonprofit sector by providing the support, resources and knowledge required for high performing nonprofits. We accomplish this mission through grantmaking, applied research and sector leadership activities.