

# Breakfast Briefing

## Please Join Seyfarth Shaw for a Breakfast Briefing on *Deadlines Loom for Deferred Compensation and Massachusetts Health Care Laws*

Wednesday, May 30, 2007

Last month the IRS issued final regulations implementing the Section 409A tax rules on nonqualified deferred compensation. In the first part of our employee benefits breakfast briefing, we will address the practical steps that must be taken now to bring your bonus plans, employment agreements, severance policies, stock option plans, supplemental executive retirement plans, and other arrangements into compliance with this latest guidance. The deadline for amending all applicable documents is December 31, 2007.

In the second part of our briefing, we will provide you with the latest information and practical advice on the key aspects of the Massachusetts health care mandates, including:

- Health Insurance Responsibility Disclosure forms
- Cafeteria Plan requirements
- Fair Share Contribution testing
- Expanded dependent eligibility and nondiscrimination rules for insured plans

In general, employers and Massachusetts residents must begin complying with the health care law on July 1, 2007.

### Location

Seyfarth Shaw LLP  
World Trade Center East  
Two Seaport Lane, Third Floor  
Boston, Massachusetts

### Agenda

#### **Registration and Breakfast**

8:00 a.m. to 8:30 a.m.

#### **Program**

8:30 a.m. to 10:00 a.m.

### Registration

Register online at  
[www.seyfarth.com/events](http://www.seyfarth.com/events).  
If you have any questions, please  
contact Tracy Dane-Deeney at  
(617) 946-4872 or  
[tdanedeeney@seyfarth.com](mailto:tdanedeeney@seyfarth.com).

*Seating is limited and registration is required. You will receive an email two days prior to the event confirming the location, date, and time of the briefing.*