



# THE JOHN MARSHALL LAW SCHOOL®

*The John Marshall Law Review*

and

THE CENTER FOR TAX LAW AND EMPLOYEE BENEFITS

The 7th Annual

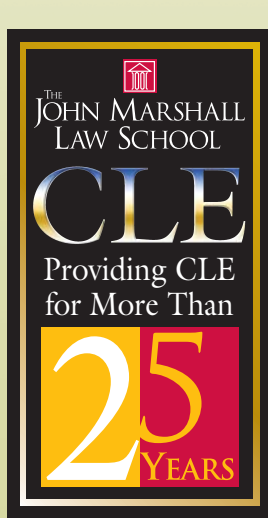
# Employee Benefits SYMPOSIUM

Monday, April 20, 2009

9 a.m. to 12:30 p.m.

The John Marshall Law School | Room 1200

## Legal Issues Regarding Public Sector Employee Benefits Plans



These presentations summarize articles that will appear in the Summer 2009 edition of the *John Marshall Law Review*.



**Karen Kay Barnes**  
*Moderator*

Karen Kay Barnes is managing counsel in the legal department at McDonald's Corporation, and she has more than 25 years of experience in employee benefits. She was named to "401(k) Industry's 50 Most Influential" in 2007 by the online newsletter *401kWire* and is listed in *Illinois Super Lawyers* for 2008. Barnes was as a partner of the law firm McDermott Will & Emery, and has consulting experience from her work as a principal with the firm William M. Mercer, Inc. She is currently a member of the Board of Directors of the Profit Sharing/401(k) Council of America (PSCA) and a member of PSCA's Legal and Legislative Committee. Barnes is also a fellow of the American College of Employee Benefits Counsel, and member of the Board of Directors for the American College of Employee Benefits Counsel. Barnes has a JD and LLM in taxation from DePaul University College of Law, and a BA from Valparaiso University.



**Susan E. Cancelosi**  
*VEBA to the Rescue?*

Assistant Professor Susan E. Cancelosi teaches elder law and employee benefits, as well as trusts and decedents' estates at Wayne State University Law School. Her research focuses on elder law and retiree benefits, specifically on the interaction of the Medicare system with employment-based retiree health benefits. Professor Cancelosi was a research professor with the Health Law & Policy Institute at the University of Houston Law Center and was a Tax & Legal Consulting Services director for Buck Consultants, a national human resources consulting firm. Before joining Buck, Professor Cancelosi was a manager with Deloitte & Touche in its employee benefits consulting practice. She began her legal career with Jones Day Reavis & Pogue, later joining Taft Stettinius & Hollister in Cincinnati. Professor Cancelosi earned her BA in history and a BBA in marketing, both *cum laude* from Southern Methodist University and earned her JD, *cum laude*, from Cornell Law School. She also holds an LLM in health law from the University of Houston Law Center.



**Jonathan B. Forman**  
*Funding Public Pension Plans*

Professor Jonathan B. Forman teaches individual income tax, corporate tax, pension and health care benefits, and elder law at the University of Oklahoma College of Law. Prior to joining the law faculty in 1985, Forman was an attorney and editor of *Tax Notes* in Arlington, Virginia. He began his law career as a law clerk for Judge Robert J. Yock of the US Court of Claims in Washington, DC, and served as a trial attorney in the Tax Division of the US Department of Justice. Professor Forman was a founding member of the Internal Revenue Service Advisory Committee on Tax Exempt and Government Entities. He has also testified before the US Senate Finance Committee, the US Department of Labor's Advisory Council on Employee Welfare and Pension Benefit Plans, and the Oklahoma Legislature. He is the author of *Making America Work*, as well as more than 150 other publications. Professor Forman earned his BA from Northwestern University in 1973 and his JD from University of Michigan Law School in 1978.



**Barry Kozak**  
*Illinois State Pension Plans: Do Participants Have Standing to Demand a Minimum Finding Ratio?*

Barry Kozak is the associate director of the graduate employee benefits program at John Marshall. Kozak has been an adjunct member of the faculty since 2000, teaching various JD and LLM level classes in employee benefits, elder law, federal income tax, compensation law, and workplace privacy. He began his career as a pension consultant, earned his Enrolled Actuary, Chartered Financial Consultant and Registered Representative professional designations before earning his JD and LLM in employee benefits degrees from The John



**Jeremy Brunner**

Marshall Law School, and is currently a graduate student at the University of Chicago Harris School of Public Policy Studies. Kozak is the chair of the Chicago Bar Association Employee Benefits Committee for the 2008-2009 bar year, and previously held officer positions at the American Bar Association Section of Taxation, the American Society of Pension Professionals and Actuaries, and the IRS Great Lakes TE/GE Advisory Council. Jeremy Brunner is a JD/LLM joint degree candidate in Employee Benefits at The John Marshall Law School. Brunner was appointed an Academic Fellow for the fall 2008 semester by the Center for Tax Law and Employee Benefits; held an externship with the Department of Labor in summer 2008; and was an honoree of the CALI Excellence for the Future Award in fall 2008 for the course Employee Benefits Law. He has written various articles for the Center's Newsletter.



**Norman P. Stein**  
*Top Hats for Top Cats (and Lesser Felines): Two Problems with the Top Hat Plan Exemption in ERISA*

Norman P. Stein is the Douglas Arant Professor of Law at The University of Alabama School of Law, where he teaches benefits and tax law. Prior to joining the faculty, he clerked for Hon. Gerald Bard Tjoflat of the US Court of Appeals for the Fifth Circuit, was an attorney at Arnold & Porter in Washington, DC, and worked at two Atlanta law firms. As senior consultant to the Pension Rights Center (PRC), he provides legal guidance, authors legal briefs on behalf of the PRC, and represents the center before Congressional panels. He is also a member of the General Accounting Office (GAO) expert panel on Retirement Income Security and has served as a delegate to White House Summits on Retirement Savings. Professor Stein was a member of the Department of Labor's advisory council on Employee Welfare and Employee Retirement Plans, and also served on the Congressional Joint Committee on Taxation's Task Force on Tax Simplification. Professor Stein earned his JD from Duke University School of Law in 1973 and his BA, Order of the Coif, from New College, Sarasota, Florida in 1978.

### Conference Coordinators

**Associate Dean Kathryn Kennedy**

*Professor and Director, Center for Tax Law & Employee Benefits*

**Adjunct Professor Barry Kozak**

*Associate Director, Employee Benefits Graduate Programs*