

Barry Kozak

Curriculum Vitae, current as of July 2017

Education

PhD, Disability Studies (matriculated 2011, currently on voluntary leave of absence)
University of Illinois at Chicago, College of Applied Health Science, Chicago, IL

Masters of Public Policy (MPP), Public Finance and Taxation (2009)
University of Chicago, Harris School of Public Policy Studies, Chicago, IL

Masters of Legal Letters (LLM), Employee Benefits (2000)
The John Marshall Law School, Chicago, IL

Juris Doctor (JD) (2000)
The John Marshall Law School, Chicago, IL

Bachelors of Science (BS), Applied Statistics (1994 in absentia)
The University at Albany, State University of New York, Albany, NY

Professional Designations

Notary Public (2015)
Cook County, Illinois

Certified Pension Consultant (CPC) (2001)
The American Society of Pension Professionals and Actuaries, Arlington, VA

Attorney (2000)
Illinois Registration and Disciplinary Commission, Springfield, IL

Chartered Financial Consultant (ChFC) (1996, currently inactive)
The American College, Bryn Mawr, PA

Enrolled Actuary (EA) (1995, currently inactive)
The Joint Board for the Enrollment of Actuaries, U.S. Department of Treasury, Washington, DC

Registered Representative (Series 7 and 63) (1995, currently inactive)
FINRA, Washington, DC (formerly, The National Association of Security Dealers)

Life and Health Insurance Broker (1990, currently inactive)
The New York State Department of Financial Services, Albany, NY

Honors and Awards

Distinguished Scholar in Residence (effective January 2017)
Loyola University Chicago School of Law

Distinguished Service Award (2012)
The John Marshall Law School Alumni Association

Featured Author (August 2011)
BNA Tax & Accounting 2011 Calendar: Practitioner to Practitioner

Recipient of several "Unsung Hero" awards for training IRS EP Agents (2001 - 2007)
The Internal Revenue Service, Tax Exempt, Governmental Entities Operating Division, Employee Plans Group, Great Lakes Region

Member, Inaugural class of Nolan Fellows (2001)
The American Bar Association Section of Taxation

Law Student Ambassador of the Year (2000)
The John Marshall Law School

Professional Experience

CURRENT

Consultant (2017 to present)
October Three Consulting, LLC
www.octoberthree.com

My primary responsibility is to develop a practice area, where we will deliver financial literacy and retirement planning education materials and services. I also add expertise in their ERISA Compliance, Dispute Resolution, and Benefits Communications practices.

President (2015 to present)
Retirement HELP, Inc., Chicago, IL
www.retirementhelp.consulting

Attorney (2015 to present)
Law Offices of Barry Kozak, Chicago, IL
www.barrykozak.com

PRIOR

Director of Elder Law Programs (2010 - 2015)
Associate Director of the graduate Tax Law programs (2005 - 2007)
Associate Director of the graduate Employee Benefits programs (part time 2001 - 2005, then full time 2005 - 2010)
The John Marshall Law School, Chicago, IL

Developed, Organized and Moderated the 21st Belle R. & Joseph H. Braun Memorial Symposium, "2014 International Elder Law and Policy Conference" (July 10-11, 2014)

Assisted in the school's preparation and presentation of accreditation review by the The Higher Learning Commission of the North Central Association of Colleges and Schools (2013-2014)

Traveled to China and meets with the administration and faculty of the East China University of Political Science and Law, Shanghai, four times to discuss the emerging field of forensic gerontology, and how they can add classes to their curriculum that address aging populations within China and elsewhere in the world (2011 - 2015)

Served on the faculty's Orientation Committee, and presents at the 2L Re-Orientation program, at open houses, and at admitted students receptions (2009 - 2015)

Served on the law school's special ad hoc committee on distance education (2008 – 2015)

Served as faculty coach for the team of J.D. and LLM students representing the school at the Law Student Tax Challenge, hosted by the American Bar Association Section of Taxation (2007 - 2012)

Assisted with the school's internal Law Practice Management symposia or classes (2003-2015)

Served on the law school's special ad hoc committee on classroom and library technology (2007 - 2014)

Served as faculty coach for the "shadow team" of students at its International Information Technology and Privacy Law Moot Court competitions, and served on its planning committee (2003 - 2009)

Assisted with the school's bar preparation skills workshop (2003 - 2005)

Served as faculty coach for the team of students representing the school at the Mugal Tax Law Moot Court Competition, hosted by the University of Buffalo Law School (2002 - 2011, and 2015)

Served as a judge for each semester's inter-scholastic Herzog moot court competition (2001 - 2015)

Served as faculty advisor for independent research papers for JD, LLM and MS students (2001 - 2015)

Technical Education Consultant (part time 2005 - 2006)

The American Society of Pension Professionals and Actuaries, Arlington, VA, through the University of Michigan Retirement Research Center, Ann Arbor, MI

The American Society of Pension Professionals and Actuaries had just decided to a new professional designation, the Qualified 401(k) Administrator ("QKA"), and I was in charge of writing the initial bank of exam questions for one of the two new exams (the Retirement Plan Fundamentals Part 2 (RPF-2), which covers plan administration, including census collection, benefit allocations and coverage and nondiscrimination testing, daily valuation recordkeeping, appropriate investments for daily valuation plans, fiduciary considerations including investment fees and revenue sharing, the processes involved in daily valuation recordkeeping, mutual fund trading and ethics concerning trading errors, and plan mergers and terminations).

Technical Assistant (part time 2005)

Donald Delves

Helped Mr. Delves research and edit his Treatise - ACCOUNTING FOR COMPENSATION ARRANGEMENTS, Specialty Technical Publishers

Legal Consultant (part time 2001 - 2005)

Chicago Consulting Actuaries (now part of Aon Hewitt), Chicago, IL

Helped to educate the internal consultants and actuaries about the legal issues affecting their clients' retirement plans, health plans, and other employee benefits plans

Assisted in research and dissemination of information to clients and to the professional community

Associate Attorney (2000 - 2001)

Bell, Boyd & Lloyd, LLC (now part of K&L Gates), Chicago, IL

Worked exclusively in the Employee Benefits and Executive Compensation Group, which was part of their larger Tax Law group

Researched issues for clients, and drafted documents for clients' retirement benefit plans, health and welfare benefit plans, and other employee benefit plans and programs

Performed due diligence of employee benefits issues for client's involved in mergers, acquisitions, and business sales

Law Student Employee Benefits Law Clerk (part time 1998 - 2000)

Laner Muchin Dombrow Becker Levin Tominberg, Ltd., Chicago, IL

Law Student Summer Intern (part time 1998)

State Private Funds Supervision, Budapest, Hungary

While studying abroad through the Santa Clara University School of Law program, I interned in the main pension and Social Security regulatory agency at a time when the now-independent nation of Hungary was harmonizing all relevant domestic laws for admittance into the European Union

Law Student Legal Research Assistant (part time 1997 - 1998)

Schiller Ducanato & Fleck, Chicago, IL

Assisted several attorneys in writing chapters of a book on the income taxation and employee benefits issues with divorce

Law Student Federal Income Tax Clerk (part time 1997 - 2000)

Gilson Labus and Silverman CPAs, Chicago, IL

Senior Administrative Manager and Actuary (1994 - 1996)

Consulting Actuaries International Inc., New York, NY

Director of Actuarial Services (1993 - 1994)

Belcor Pension Consultants, New York, NY

Retirement Plan Consultant (1990 - 1993)

Pay Plans Corp., New York, NY

Senior Pension Administrator and Consultant (1988 - 1990)
The Ibex Group, New York, NY

Pension Consultant (1987 - 1988)
Improved Funding Techniques, Inc., Lynbrook, NY

Teaching Experience

Adjunct Professor of Law (2015 to present)
Loyola University Chicago School of Law, Chicago, IL
www.luc.edu/law

- Elder Law (scheduled to teach, Fall 2017)
- Financing an Aging Population (scheduled to teach, Spring 2018)

Adjunct Professor of Law (2000 to present)
The John Marshall Law School, Chicago, IL
www.jmls.edu

- Compensation Law: Taxation and Other Legal Issues
- Current Topics in Information Technology Law: Workplace Privacy Issues
- Elder Law: Basics
- Elder Law: Informed Consent
- Elder Law: Introduction
- Elder Law: Planning for Health and End of Life
- Elder Law: Planning for Property
- Estate Planning for Young Married Couples
- Estate Planning Issues for Elderly Clients and Clients with Disabilities (scheduled to teach, Spring 2018, on-line format)
- Estate Planning with Retirement Plans (currently developing, scheduled to teach, Spring 2018, on-line format)
- Federal Income Taxation
- Introduction to Legal Analysis, and Substantive Law Overview
- Sexual Orientation Law
- Survey of Employee Benefits Law
- Tax and Employee Benefits Research
- Taxation of Corporations, Corporate Transactions and Shareholders
- Trusts and Estates (currently co-teaching, Summer 2017)

Visiting Lecturer (2014)

East China University of Political Science and Law, Shanghai, China

- Comparative Elder Law and the Economics of Aging Populations (taught to English-speaking LL.M.-level students)
- Basic American Legal System and Research (taught to English-speaking JD-level students)
- Comparative Legal Writing (taught to English-speaking JD-level students)

Adjunct Professor of Law (2010 – 2012)

DePaul University College of Law Chicago, IL

- Employee Benefits Law

Scholarship

TEXTBOOKS, TREATISES, AND BOOK CHAPTERS

Employee Benefit Plans, Carolina Academic Press (2010)

Employee Benefit Plans and Issues for Small Employers, 353-4th T.M., Bloomberg BNA Tax Management portfolio (2010)

CPA's Guide to Retirement Plans for Small Businesses, AICPA (3rd ed.), author of chapters 1, 12, 14 and 27; co-editor (2009)

The 457 Answer Book, Aspen Publishers (6th ed.), author of chapter titled "Current Funding, Investment, Disclosure and Legal Issues with Governmental Defined Benefit Plans" (2009 to 2014)

PUBLISHED ARTICLES

PBGC Premiums: A Necessary Overhead Cost for Defined Benefit Plan Sponsors That Should Be Minimized, The Benefits Law Journal, Vol. 30, No. 2, p. 16 (2017)

Time to Ditch the Three-Legged Stool Analogy for Retirement and Replace it with a Two-Picture Analogy: A Mailbox and a Piggy Bank, Financial Wellness Essay Collection, Society of Actuaries (2017), available at <https://www.soa.org/News-and-Publications/Publications/Essays/2017-financial-wellness-essay-collection.aspx>

Over the Years, Insurance has Become an Important Employee Benefit, Tax Management Compensation Planning Journal, Vol. 45, No. 5, p. 152 (2017)

Qualified Retirement Planning Services to Your Clients: A New Fringe Benefit for Their Employees and a New Profit Center for You, *The Benefits Law Journal*, Vol. 29, No. 4, p. 56 (2016)

The Forgotten Rule of Professional Conduct – Representing a Client With Diminished Capacity, *Creighton Law Review*, Vol. 49, p. 827 (2016)

ERISA Benefit Statements of the Future: the Need to Explain the Cost of Retirement, Including Out-of- Pocket Medical and Long-Term Care Expenses, *Journal of Pension Planning & Compliance*, vol. 39, p. 1 (2014)

How Plan Administrators Should Assess and React to a Plan Participant With Diminished Mental Capacity, *Benefits Law Journal*, vol. 26, no. 4, p. 12 (2013)

White Paper: How Congress Can Amend the Code To Make Target Benefit Plans More Attractive to Employers, 2011 NYU Review of Employee Benefits and Executive Compensation (2011)

Teaching On-Line Has Been a Great Experience for Me (Hopefully for My Students as Well), *The Law Teacher*, Vol. 18, p. 34 (Fall 2011)

Civil Unions in Illinois: Issues That Illinois Attorneys Should Consider, *The Chicago Bar Record* (April 2011)

Domestic Partnership and Same-Sex Spouse Issues With Employer Provided Health Benefits: The Intersection of Federal Income Tax Principles With Individual State Income Tax Regimes, 2010 NYU Review of Employee Benefits and Executive Compensation (Employee Benefits Symposium chapter) (2010)

A Review of Cash Balance Plan Backloading and Whipsaw Litigation, 2010 NYU Review of Employee Benefits and Executive Compensation (2010)

Illinois Gets a Grade of 'Zero' for Pension Plans Funding, *The Chicago Daily Law Bulletin* (Mar. 5, 2010)

The Trillion Dollar Gap: Underfunded State Retirement Systems and the Road to Reform (provided commentary and quoted), *Pew Center on the States* (2010)

The Funding of Public Sector Pension Plans: Are They Truly in Crisis Mode?, *The Benefits Law Journal*, Vol. 21, No. 4, p. 23 (Winter 2008)

Reporting and Disclosure Issues with Small Employer Employee Benefit Plans, *BNA Tax & Accounting, Insights and Commentary* (August 2008)

Current Initiatives by IRS to Assist Small Employers that Adopt Pre-Approved Qualified Retirement Plan Documents, BNA Tax & Accounting, Insights and Commentary (October 2008)

Clarifying Qualification Requirements for Eligible Government Plans: IRS Increases Education, Compliance Efforts, CCH Pension Plan Guide, Benefit Practice Portfolios (July 2008)

Sections 415 and 401(a)(17) Harmonized: Bad News for Qualified Retirement Plans, But Potentially Good News for Nonqualified Excess Benefit Plans, BNA Tax Planning and Compensation Journal (Dec. 7, 2007)

Communicating Benefits Promised: Best Practices for Meeting ERISA's Disclosure Requirements, CCH Pension Plan Guide, Benefit Practice Portfolios (July 2007)

Are Cash Balance Arrangements Age Discriminatory? The Seventh Circuit and Congress Say No, But Questions Remain, The Journal of Pension Benefits, Vol. 14, p.11 (Winter 2007)

The Elimination of Redundant, Non-Core, and Under Utilized Optional Forms of Benefits. The Definition of Early Retirement Benefits and Retirement-Type Subsidies. What Does It All Mean? – An analysis of Treasury Regulations Published Under IRC §411(d)(6), The ASPPA Journal (Spring 2007)

Much Ado About the Meaning of 'Benefit Accrual': The Issue of Age Discrimination In Hybrid Cash Balance Plan Qualification Is Dying But Not Yet Dead, Employee Benefits and Executive Compensation: Proceedings of New York University's 59th Annual Conference on Labor (2006)

The Final Word on the Disclosure of Relative Values, The ASPPA Journal (September/October 2006)

The New Rules for Nonqualified Deferred Compensation Plans, The ASPPA Journal (March/April 2005)

Revisiting the Reasonableness of Actuarial Assumptions in Defined Benefit Plans After EGTRRA and its Resulting Treasury Regulations, Tax Management Compensation Planning Journal, Vol. 33, No. 3, p. 90 (March 2005)

Cash Balance Plans: An Integral Part of the Defined Benefit Plan Renaissance, 37 J. Marshall L. Rev. 753 (2004, Employee Benefits Law Symposium edition)

Cash Balance Plans: Still a Good Program if We Look to the Logic From Eaton and BankBoston Rather than from IBM, The Journal of Pension Benefits, Vol. 11, p. 29 (Dec. 2004)

How Plan Administrators Need to Review Qualified Domestic Relations Orders (QDROs), The ASPA Journal (November/December 2002)

At the Crossroads: the Intersection of Pregnancy Tests, a Deceased Baby and Medical Privacy Rights, The CBA Record (September 2002)

The New Required Minimum Distribution Rules - Simpler Than the Old Rules, But Still Not Simple, The Carolina Business Journal (July 2002)

Re-employment and Other Rights of Employees Who Go On Uniformed Service Leave Under USERRA, The CBA Record (November 2001)

Proper Beneficiary Designations Under the New Required Minimum Distribution Regulations, The Pension Actuary ASPA Journal (March/April 2001)

The Carrabba Court is the Latest to Deem a 'Top-Hat' Plan an ERISA Plan, The Journal of Deferred Compensation, Vol. 5, p. 31 (Winter 2001)

Expanded IRA Planning Opportunities After the Tax Reform Act of 1997, The Journal of Taxation of Investments (Spring 1988)

Testimony and Presentations

"Assisting your C-Suite and Directors in Understanding Retirement, Aging, Estate and Legacy Planning," Los Angeles chapter of the National Association of Stock Plan Professionals, monthly meeting (April 25, 2017, via webinar)

"Legal Issues with Family Caregivers," American Society on Aging, annual Aging in America conference (March 22, 2017, Chicago, IL)

"Assisting your C-Suite and Directors in Understanding Retirement, Aging, Estate and Legacy Planning," Chicago chapter of the National Association of Stock Plan Professionals, monthly meeting (March 14, 2017, Chicago, IL)

Chicagoland Senior Housing Real Estate Conference, Moderator, "Segmented Solutions in the Market: Design, Construction, Management, and Legal Issues" panel, Illinois Real Estate Journal (November 15, 2016, Chicago, IL)

How the Affordable Care Act is Affecting Medicare and Medicaid, Annual Short course on Elder Law conference, Illinois Institute of Continuing Legal Education (November 4, 2016, Lisle, IL)

Legal Considerations, "Educated, Equipped, Empowered," 2016 Spring Alzheimer's Conference, Alzheimer's Association, Age Options, and Seniors Blue Book (May 3, 2016, Orland Park, IL)

Succession Planning - Effective Retirement Strategies, 45th Annual Sales Forum for Financial Professionals, Greater Chicago Chapter of the Society of Financial Services Professionals (March 22, 2016, Wheeling, IL)

Long Term Care - Emerging Issues for Your Boomer Clients, 45th Annual Sales Forum for Financial Professionals, Greater Chicago Chapter of the Society of Financial Services Professionals (March 22, 2016, Wheeling, IL)

Family Caregivers: Legal Issues and Other Challenges, CBA/WBAI Joint Task Force on Women and Aging, monthly meetings (Part I: January 21, 2016; Part II: February 19, 2016; Chicago, IL)

Current Issues With Using IRAs and Employer-Provided Retirement Benefits to Fund Retirement, Chicago Bar Association Elder Law Committee, monthly meeting, presenter (November 13, 2015, Chicago, IL)

What is Mental Capacity for Purposes of Adult Guardianship Hearings, Which Professionals and Scientific Methods Can Most Accurately Predict Diminished Capacity, and How Can We Examine Whether Limited Adult Guardianships Are Properly Adjudicated in America?, Decision Making and Older Adults panel, Collaborative Research Network on Aging, at the Law & Society Association annual conference (May 29, 2015, Seattle, WA)

Rethinking Government's Role in Securing a Financially Sound Retirement, Fourth Annual Employee Benefits Law Academic Conference (March 27, 2015, Philadelphia, PA)

Elder Justice Center: an Innovative Response to Vulnerable Older Adults, American Society on Aging annual conference (March 25, 2015, Chicago, IL)

The Draft Chicago Declaration on the Rights of Older Persons, United Nations Open-Ended Working Group on Ageing, Fifth Session, Side Event, part of the delegation (Aug. 1, 2014, New York, NY)

Limited Guardianship, Judicial Standards panel, 3rd World Congress on Adult Guardianship (May 29, 2014, Arlington, VA)

Representing Clients with Diminished Mental Capacity, Chicago Bar Association Elder Law Committee, monthly meeting, co-presenter (November 24, 2014, Chicago, IL)

The Legal Framework of Mental Capacity, presenter, Illinois Guardianship Association conference (September 18, 2014, Chicago, IL)

Elder Abuse in the USA, Jiawang People's District Court (May 23, 2013, Xuzhou, China)

Financing Retirement in the USA, East China University of Political Science and Law (May 21, 2013, Shanghai, China)

Global Aging Populations: Issues and Solutions, Panelist, Plenary Session, Annual [Illinois] Governor's Conference on Aging and Disability (Dec. 11, 2013, Chicago, IL)

Retirement Readiness: It's Much More Complicated Than a Simple, Magic Number, The American Society of Pension Professionals and Actuaries, Workshop, Annual Meeting (Oct. 28, 2013, National Harbor, MD)

The Forgotten Rule of Professional Responsibility: Representing a Client With Diminished Capacity, Faculty Works in Progress, The John Marshall Law School (Oct. 21, 2013, Chicago, IL)

Decisional Capacity, Alzheimer's Disease: Challenges, Choices and Solutions, Continuing Education Institute of Illinois, CLE program (Jun. 6, 2013, Northlake, IL)

Retirement Readiness: A Metric That Matters, and a Real Differentiator, The ASPPA Conference of the South, CE Program (May 10, 2013, Atlanta, GA)

The Attorney's Responsibility in Assessing the Mental Capacity of a Client, Chicago Junior Law Faculty Workshop (Apr. 5, 2013, Chicago, IL)

Advanced Directives and Guardianship, IICLE Practice Academy: Essentials of Elder Law and Special Needs Law, CLE program, Illinois Institute of Continuing Legal Education (Mar. 18, 2013, Chicago, IL)

Trusts and Estates, and an Aging Population: What We Need to Know and Teach, moderator and organizer, Joint Program of Sections on Aging and the Law and Trusts and Estates, Annual Meeting, Association of American Law Schools (Jan. 5, 2013, New Orleans, LA)

Best Practices in Online LL.M. Programs, panelist, Program of Section on Post-Graduation Legal Education, Annual Meeting, Association of American Law Schools (Jan. 6, 2013, New Orleans, LA)

Elderly Individuals with Diminished Capacity, East China University of Political Science and Law (Nov. 8, 2012, Shanghai, China)

Laws Protecting the Elderly in the USA, The Jing'an District Elder Court (November 7, 2012, Shanghai, China)

An ERISA Law Primer for Non-Attorneys, The American Society of Pension Professionals and Actuaries, Annual Meeting (Oct. 30, 2012, National Harbor, MD)

Back to the Future Part III: Advanced RMDs and the Impact of the Lifetime Income Proposed Regulations, The American Society of Pension Professionals and Actuaries, Annual Meeting (Oct. 29, 2012, National Harbor, MD)

Using Advanced Directives While Young and of Sound Mind to Avoid Unwanted Medical Treatments and Property Decisions in Old Age, The John Marshall Law School, Faculty Works in Progress Lecture Series (Oct. 2, 2012, Chicago, IL)

Basic Principles of Elder Law in America, East China University of Political Science and Law, presentation to faculty (Apr. 13, 2012, Shanghai, China)

Income Tax and Other Issues with Civil Unions in Illinois, The John Marshall Law School Young Democrats Society, monthly meeting (Apr. 3, 2012, Chicago, IL)

Participant and Moderator, Employee Benefits in an Era of Retrenchment, academic conference presented by Washington University in St. Louis Center for the Interdisciplinary Study of Work and Social Capital (Mar. 29, 2012, St. Louis, MO)

Financing Long Term Care, Elder Law Practice in the Circuit Court of Cook County: The New Elder Law and Miscellaneous Remedies Division of the Circuit Court, CLE program (Mar. 22-23, 2012, Chicago, IL)

Income Tax, Employee Benefits, Elder Law and Estate Planning Issues with Civil Unions in Illinois, Lesbian and Gay Bar Association of Chicago, monthly meeting (Feb. 28, 2012, Chicago, IL)

Can the State Go Into a Child's Wallet to Help Pay for Mom and Dad's Long Term Care? The Reemergence of Filial Support Laws, The John Marshall Law School, Faculty Works in Progress Lecture Series (Feb. 21, 2012, Chicago, IL)

An Objective Discussion on Public Sector Pension Plans: Focus on Retirement Adequacy for Professors and Judges, Association of American Law Schools, Section on Employee Benefits Program, Annual Meeting (Jan. 9, 2012, Washington DC)

Making Sense of Required Minimum Distributions, The American Society of Pension Professionals and Actuaries, Workshop, Annual Meeting (Oct. 23, 2011, National Harbor, MD)

The Mathematical and Actuarial Analysis of Retirement, The Great Lakes TE/GE Council, Quarterly Meeting (July 15, 2011, Chicago, IL)

Illinois Public Sector Plans, Guest, "Justice and Law Weekly," hosted by the Chicago Bar Association (aired on WYCC Channel 20 TV, PBS (June 12, 2011, Chicago, IL)

Sex and Sexuality Over Sixty, moderator, National Academy of Elder Law Attorneys, Annual Meeting, Workshop (May 21, 2011, Las Vegas, NV)

So Now That You're Retired: What Risks Do You Face With Your Retirement Income?, The American Society of Pension Professionals and Actuaries, Workshop, Annual Meeting (Oct. 18, 2010, Washington, DC)

Employing Stock: U.S. and Foreign Taxation of Employee Stock Options, The American Bar Association Section of Taxation, Teaching Taxation Committee, Fall Meeting, panel organizer and moderator (Sept. 24, 2010, Toronto, ON)

An Introduction to ERISA for Benefit Professionals, Worldwide Employee Benefits Network (WEB National), webinar (Sept. 21, 2010)

Domestic Partner Benefits in Employer Provided Health Plans: How State Taxing Authorities Are Dealing With Inconsistencies With Federal and Local State Income Tax Regimes, The 8th Annual Employee Benefits Law Symposium at The John Marshall Law School, presenter (Apr. 29, 2010, Chicago, IL)

Executive Compensation, Retirement Policy, and the Great Recession, Association of American Law Schools Annual Meeting, Section of Employee Benefits program, panelist (Jan. 6, 2010, New Orleans, LA)

Federal Regulation of Health Benefit Plans, Joint Committee on Employee Benefits National Institute on ERISA Basics, faculty (June 11, 2009, Chicago, IL)

Pedagogy of Teaching Same-Sex Spouse and Domestic Partnership Issues in a Tax or Employee Benefits Class, Association of American Law Schools Annual Meeting, Section of Sexual Orientation and Gender Identity Issues program, panelist (Jan. 7, 2009, San Diego, CA)

The Time Horizon to Fund a Public Sector Pension Plan: Determination By Comparing Projected Pension Promises Growth to Projected Tax Base Growth, requested testimony, The American Academy of Actuaries Public Forum on Public Pension Disclosures, (Sept. 4, 2008, Washington, DC)

Issues in §411(d)(6), The Annual Enrolled Actuaries Meeting, Workshop, panelist (Apr. 7, 2008, Washington, DC)

Reporting and Disclosure Best Practices After PPA 2006, The Illinois State Bar Association CLE program on the Pension Protection Act of 2006, faculty (Oct. 19, 2007, Chicago, IL)

Reporting and Disclosure Best Practices After PPA 2006, The ASPPA Advanced Actuarial Conference, Workshop, panelist (June 5, 2007, Boston, MA)

A Primer on ERISA Law for Enrolled Actuaries, The ASPPA Advanced Actuarial Conference, Workshop, Panelist (June 5, 2007, Boston, MA)

Reporting and Disclosure Best Practices After PPA 2006, The ASPPA & DOL Speaks Employee Benefits Conference, General Session, moderator and panelist (May 25, 2007, Washington, DC)

Funding Defined Benefit Plans After PPA 2006, NIPA Annual Forum & Expo, Workshop, panelist (May 8, 2007, Las Vegas, NV)

Reporting and Disclosure Requirements for Qualified Plans after PPA 2006, The IRS/ASPPA Great Lakes Benefits Conference, Workshop, panelist (May 2, 2007, Chicago, IL)

Much Ado About the Meaning of “Benefit Accrual”: The Issue of Age Discrimination in Hybrid Cash Balance Plan Qualification Is Dying But Not Yet Dead, The 5th Annual Employee Benefits Law Symposium at The John Marshall Law School, presenter (Apr. 25, 2007, Chicago, IL)

Public Sector Pension Plans in Illinois: A Workshop on Determining Proper Funding Levels, The John Marshall Law School, organizer, moderator and presenter (Feb. 26, 2007, Chicago, IL)

Required Minimum Distributions for Defined Benefit Plans, The American Society of Pension Professionals and Actuaries, Workshop, Annual Meeting (Oct. 28, 2006, Washington, DC)

Public Sector Pension Plans in Illinois: Will the Promises Be Kept?, The John Marshall Law School, organizer, moderator and presenter (Oct. 17, 2006, Chicago, IL)

Miscellaneous Provisions of the Pension Protection Act of 2006, The Chicago Bar Association Employee Benefits Committee CLE program on the Pension Protection Act of 2006, panelist (Oct. 12, 2006, Chicago, IL)

Provisions Other than Funding Under the PPA, The quarterly meeting of the Great Lakes TE/GE IRS Advisory Committee, panelist (Oct. 12, 2006, Chicago, IL)

Streamlining Benefit Distribution Options Under the Final 411(d)(6) Regulations, Sunguard–Relius Advanced Pension Conference, Workshop, panelist (Sept. 28, 2006, Chicago, IL)

New Funding Rules for Defined Benefit Plans, Sunguard–Relius Advanced Pension Conference, Workshop, panelist (Sept. 28, 2006, Chicago, IL)

Relative Value Regulations, College of Pension Actuaries Actuarial Conference, Workshop, panelist (Aug. 5, 2006, Chicago, IL)

Required Minimum Distributions in Defined Benefit Plans, The ASPPA Advanced Actuarial Conference, Workshop, panelist (June 12, 2006, Boston, MA)

Examining the Relative Value Rules, The ASPPA Advanced Actuarial Conference, Workshop, panelist (June 12, 2006, Boston, MA)

How to Eliminate Optional Forms of Benefits, The IRS/ASPPA Great Lakes Benefits Conference, Workshop, panelist (May 21, 2006, Chicago, IL)

Tax Planning for Married Same Sex Couples and Unmarried Domestic Partners – Part II: Breaking Up Is Hard To Do!, The American Bar Association Section of Taxation, Domestic Partnership Committee, Fall Meeting, panelist (May 11, 2006, Washington, DC)

Illinois State Public Sector Pension Plans: The Funding Crisis, The Abraham Lincoln Marovitz Inns of Court Chicago chapter monthly meeting, presenter (April 16, 2006, Chicago, IL)

Relative Value Regulations and Eliminating Optional Forms of Benefits - or Vice Versa, The IRS /ASPPA Great Lakes Benefits Conference, Workshop, panelist (May 20, 2005, Chicago, IL)

Accumulation and Distribution of Retirement Assets, The Chicago Bar Association Financial Investment Services Committee CLE Seminar, “How Will the Privatization of Social Security Impact the U.S. Economy & Financial Markets?” panelist and moderator (Mar. 2, 2005, Chicago, IL)

Estate Planning and Maximizing Employee Benefits for Same-Sex Couples, The Chicago Bar Association Committee on the Legal Rights of Gay Men & Lesbians monthly meeting, presenter (Jan. 14, 2005, Chicago, IL)

What Are Reasonable Actuarial Assumptions?, Chicago Actuarial Association monthly meeting, presenter (November 2004, Chicago, IL)

Optional Forms of Benefits: Relative Values and Eliminations, The American Society of Pension Professionals and Actuaries Annual meeting, Workshop, presenter (October 2004, Washington, DC)

Fiduciary Provisions and Prohibited Transactions, 28th Annual ALI-ABA Course of Study: Basic Law of Pensions, Welfare Plans, and Deferred Compensation, faculty (April 2004, Chicago, IL)

Cash Balance Plans: An Integral Component of the Defined Benefit Plan Renaissance, The 2nd Annual John Marshall Law School Employee Benefits Law Review Symposium, presenter (April 2004, Chicago, IL)

The Cash Balance Plan: Is It Part of the Defined Benefit Plan Renaissance, The Chicago Bar Association Young Lawyers Section Employee Benefits Committee monthly meeting, presenter (September 2003, Chicago, IL)

Federal Regulation of Health Benefit Plans – Overview, Joint Committee on Employee Benefits National Institute on ERISA Basics, faculty (May 2003, Chicago, IL)

A Balanced Discussion on the Unauthorized Practice of Law, The Chicago Bar Association Young Lawyers Section CLE seminar, moderator and coordinator (April 2003, Chicago, IL)

Using A Target Benefit Approach to Funding Private Social Security Individual Accounts, presenter, International Congress of Actuaries, (April 16, 2002, Cancun, MX)

Proper Beneficiary Designations, "IRAs: What You Need to Know When Creating an Estate Plan for Your Clients," The Chicago Bar Association Young Lawyers Section Estate Planning Committee, CLE Seminar, faculty (October 2002, Chicago, IL)

Current Developments in Domestic Partner Benefits, The Chicago Bar Association Committee for the Legal Rights of Gay Men & Lesbians monthly meeting, presenter (February 2002, Chicago, IL)

What ERISA Attorneys Need to Know about the Enrolled Actuary's Valuation and Report, The Chicago Bar Association Young Lawyers Section Employee Benefits Committee monthly meeting, presenter (January 2002, Chicago, IL)

The Making of the New Tax Law: A Review of the Bush Plan and How it Effects Young Lawyers, The American Bar Association Law Student Division, annual meeting, panelist (August 2001, Chicago, IL)

The Myths and Realities of Tax and Employee Benefits Law, The American Bar Association Section of Taxation Young Lawyers Forum, annual meeting, panelist (August 2001, Atlanta, GA)

Estate Planning Aspects of the New Required Minimum Distribution Proposed Regulations, The Chicago Bar Association Young Lawyers Section Estate Planning Committee, presenter (January 2001, Chicago, IL)

Employee Benefit Plan Issues, "Choice of Entity Concerns During the Life Cycle of a Small Business," The Chicago Bar Association Young Lawyers Section Estate Planning Committee CLE Seminar, panelist (December 1999, Chicago, IL)

How Social Security Benefits Might Effect the Estate Planning of American Citizens Who Work Abroad, The Chicago Bar Association Young Lawyers Section Estate Planning Committee, monthly committee meeting, presenter (November 1999, Chicago, IL)

Cash Balance Plans - An Insider's View, The Chicago Bar Association Employee Benefits Committee, monthly committee meeting, presenter (October 1999, Chicago, IL)

Planning For Retirement, WKRS, 102.3 fm, talk show guest (Nov. 19, 1997, Waukegan, IL)

IRA Planning After TRA 1997, The Chicago Bar Association Young Lawyers Section Estate Planning Committee, monthly committee meeting, presenter (October 1997, Chicago, IL)

Qualified Retirement Plans, The Chicago Bar Association Young Lawyers Section Tax Law Committee, monthly committee meeting, presenter (April 1997, Chicago, IL)

As Quoted in the Media

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Tom Anderson, CNBC.com, “Five ways to bulletproof your estate plan” (April 7, 2017), <http://www.cnbc.com/2017/04/07/five-ways-to-bulletproof-your-estate-plan.html>

Richard Eisenberg, NextAvenue.com, “Probate, Wills, Executors: Your Estate Planning Questions Answered: Estate planning experts weigh in on these common concerns” (April 7, 2017), <http://www.nextavenue.org/probate-wills-executors-estate-planning/>;
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Service

TO THE PROFESSION AND THE ACADEMY

American Society of Pension Professionals and Actuaries (ASPPA)

- ASPPA Annual Conference Planning Committee, Member (2012–2014)
- The Plan Consultant (formerly called ASPPA Journal), Senior Editor (2005–2006), Editorial Board (2006– 2013)
- asap communications committee, Chair (2004–2006)
- ASPPA Great Lakes Benefits Conference, Steering and Executive Committees, Member (2004–2013)

American Bar Association Section of Labor & Employment Law

- Welfare Plans–Technical and Statutory Regulations Subcommittee of the Employment Benefits Committee, Co-Chair (2010–2013)
- Employee Benefits Law, with BNA, Chapter Rewrite Editor (2005–2006)

American Bar Association Section of Real Property, Trust, and Estate Law

- Long Term Care, Medicaid, and Special Needs Trusts Committee of the Elder Law, Disability Planning and Bioethics Group, Vice-Chair (2011–2013)

American Bar Association Section of Taxation

- Membership and Marketing Committee, Vice-Chair (2009–2012)
- Important Developments in Employee Benefits Law, Section of Employee Benefits, Editor (2008–2012)
- The Practical Tax Lawyer, with ALI, Member of Editorial Board (2005–2008)
- Young Lawyers Forum, Chair (2003–2005)

Association of American Law Schools

- Section of Law and Mental Disability, Programming Chair (2014-2015)
- Section on Employee Benefits, Chair (2011–2012)
- Section on Aging Law, Chair (2012–2013)
- Section on Post-Graduate Legal Education, Member of Executive Committee and Mentorship Chair (2012-2013)

Chicago Bar Association

- Board of Managers, Member (2009–2011)
- Employee Benefits Committee, Chair (2009–2010)
- Financial and Investment Services Committee, Chair (2005–2006)
- Finance Committee of the Board of Managers, Member (2004–present)
- Association's Officers Nominating Committee, Member (2004–2007)
- Young Lawyers Section of the CBA, Treasurer (2003–2004),
- Young Lawyers Section of the CBA, Director (2001–2003)
- Young Lawyers Section of the CBA, Employee Benefits Committee, Founding Chair (2000 - 2002)
- Young Lawyers Section of the CBA, Estate Planning Committee, Co-Chair (1999–2000)

Chicago Sister Cities International, China Committee

- Shanghai Social Exchange Subcommittee of the China Committee, Co-Chair (2013–present)
- Co-leader of delegation of 8 Chicagoan professionals travelling to Shanghai in October 2017 to learn how they provide support to their aging population

Elder Law and Miscellaneous Remedies Division of the Cook County Circuit Court

- Member, Task Force (2010–present)
- Legal Support Subcommittee (2011–present)
- Training and Education Subcommittee (2011–present)

Greater Chicago Chapter of the Society of Financial Services Professionals

- President-Elect (2017-present)
- Board of Directors of the Greater Chicago chapter of the SFSP (2016–present)
- Director of Membership (2016)
- Director of Professional Advancement (2017)
- Faculty Liaison for The John Marshall Law School through its University Partners Program (2012–2015)

National Academy of Elder Law Attorneys (NAELA)

- NAELA Illinois chapter, Member of Board of Directors (2012–2013)
- NAELA Journal, Student Articles Editor (2010–2012)
- Academic committee, Member (2010–2012)
- NAELA News, Member of Editorial Board (2011–2012)

Retirement Income Industry Association

- Member, Research committee (2015-present)
- Special Advisor to the Board (2010–present)

Society for Human Resource Management

- Member National Society (2016–present)
- Member of the Chicago chapter (2016-present)

TO THE COMMUNITY (VOLUNTEER AND PRO BONO ACTIVITIES)

The East China University of Political Science and Law's Research Center for People with Disabilities

- Member of the Advisory Board (2014–present)

Rush University

- Member of Data Safety Monitoring Board for a National Institute of Health-funded suicide intervention project in Chicago's Chinese community (2014–present)

The Circuit Court of Cook County Elder Justice Center

- Supervisor of law student interns (2013-2014)
- Volunteer Attorney (2015–2016)

Illinois Supreme Court Commission on Professionalism's Lawyer-to-Lawyer program

- Mentor to various newly-admitted attorneys (2011–2014)

The Sino-American Research Center for an Aging Population (a collaboration between The John Marshall Law School, Chicago, and the East China University of Political Science and Law, Shanghai)

- American Director (2010–2015)

Center for Disability & Elder Law

- Volunteer, coordinator of law students who work at the Pro Se Guardianship Help Desk for externship credit hours (2010–2013)

Serving Our Seniors program (The American Bar association Young Lawyer's Division's 2010-2011 national public service project)

- Volunteer, editor of the training manual (2010–2011)

VITA tax payer assistance program, The John Marshall Law School

- Volunteer, (2010–2013)

Chicago Bar Association

- Volunteer, pro bono Employee Benefits Counsel and advisor for the Association's employees (2009– present)

Chicago Bar Foundation

- Member, Young Professionals Board (2003–2005)

AidsCare

- Member, Board of Directors (2001–2005)