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# Oregon Chapter Newsletter

## ORACC NEGOTIATION WORKSHOP

Sponsored by Willamette  
University Executive Development  
Center  
January 12, 2016

[REGISTER!](#)

## President's Message



Dear Oregon Chapter  
ACC Members:

Happy Holidays. It  
was great to see so  
many of our chapter  
members at the  
Holiday Social hosted  
by Barran Liebman

last week at Ruth's Chris Steakhouse. 2015  
was another remarkable year for our chapter.  
There were several highlights: Veta T.  
Richardson's (CEO of the ACC) visit to  
personally present our chapter with the *Chapter  
of the Year* award was a tremendous honor for  
our chapter. Our Wine Tasting Tour was a new  
social event that was a huge hit. Keep an eye  
out for an invitation to the "2<sup>nd</sup> Annual Wine  
Tasting Tour" as I anticipate this will become an  
annual event. Our 7th Annual Golf Event took a  
twist this year. We had nearly 40 chapter  
members participate in the relaxed "pitch and  
putt" format at McMenamins Edgefield.

I'm very excited for 2016 and beyond. We  
already have two exciting programs and events  
planned for early next year. On January 12<sup>th</sup>,  
we are hosting a [Negotiation Workshop](#) led by  
Willamette University's Professor of Negotiation  
for Business, Sukhsimranjit Sing. On February  
5<sup>th</sup>, we are holding a [Ski and CLE Event](#) at Mt.  
Hood Meadows sponsored by Farleigh Wada

Witt. Both events have limited capacity so we  
encourage you to sign up early. All of our  
chapter events, newsletters and CLE materials  
are posted on our chapter website:  
<http://www.acc.com/chapters/oreg/>.

We had a busy Fall with CLE programs on "The  
Top Trending Topics in Employment" hosted by  
Barran Liebman in October and "Arbitration and  
Class Action Waivers" hosted by Ogletree  
Deakins at our annual chapter meeting in  
November. We held a new ACC member  
breakfast in November. We also hosted our  
quarterly "At 5" Social at the Raven and Rose  
and a welcome reception for Oregon Chapter  
Members at the ACC Annual Meeting in Boston.

I am excited to welcome our new chapter  
leaders for 2016. Bonnie Page is our new  
Chapter President. I can't say enough  
wonderful things about Bonnie. She has put her  
heart and soul into serving our chapter and I am  
confident she will lead our chapter to a whole  
new level. I am also excited to welcome our  
new board members: Gary Lau, David Meisels,  
Robert Scott and Anthony Stark. Our board will  
be holding our annual retreat in January to plan  
our 2016 programs and initiatives. Keep an eye  
on your e-mail for a survey. Our board will  
review the survey responses at the board retreat  
so please take a few minutes and give us your  
honest feedback and suggestions.

Please contact any Oregon chapter board  
member if you have questions about our chapter  
or if you would like to learn more about

opportunities to be involved in our chapter  
activities.

-Jim Williams



ORACC Ski & CLE  
February 5<sup>th</sup> 2016

[Register Here](#)

Discount Lift Tickets,  
Rentals, Free  
Transportation, and  
Après Ski!

## UPCOMING CHAPTER EVENTS

All event details are available [online!](#)

**January 12, 2016**

### Negotiation Workshop

Sponsored by Willamette University  
Executive Development Center

2:00 p.m. - 5:00 p.m.  
Smarsh Inc. Offices  
851 SW 6<sup>th</sup> Ave., Ste. 800  
Portland, OR 97203

[REGISTER](#)

**February 5, 2016**

### Ski & CLE

Sponsored by Farleigh Wada Witt

Details and registration available at link  
below:

[REGISTER HERE](#)



## ACA Reporting is Coming to Town, and the IRS Wants to Know if You've Been Naughty or Nice.

By Iris Tilley & Allison Jacobsen, Barran Liebman LLP

While the Affordable Care Act (ACA) has been nipping at the heels of employers for more than five years now, for many employers, the ACA just got real. In early 2016, and for the first time ever, certain employers will be required to report (both to employees and the IRS) whether they offered particular employees health insurance coverage. Some employers will also be required to report exactly who was covered under their health plans. The IRS's final

instructions on these reporting forms came late in the game, leaving many employers to wonder if they will ever separate the new information from the old, but as the New Year approaches, we have compiled the questions we see most frequently on ACA reporting. Cheers!

### What is the purpose of ACA reporting?

ACA reporting serves the dual purpose of assisting the IRS with enforcing the employer penalty portion of the ACA (pay or play) and the individual mandate. Employers must report which full-time employees received an offer of coverage and whether that coverage was affordable. Insurers (including employers who self-insure), in turn, report who actually had insurance coverage under a particular plan.

### How do I know if my employer needs to complete ACA reporting?

Two types of employers have ACA reporting responsibilities: 1) employers who had an average count in 2014 of 50 or more full-time equivalent employees, and 2) employers of all sizes who self-insure their health plans. A health plan is self-insured if the employer pays for claims out of its general assets rather than paying premiums to an insurance company, such as Providence or Moda, that pays the claims.

### How do I know my employee count?

For ACA purposes, employers always look one year back to count their employees. What this means for purposes of reporting is that 2014 is the relevant year for the 2015 reporting that employers will complete in early 2016. The count includes both those employees working on a full-time basis in a given month (they each count as one) and an equivalency count for those employees working on a less than full-time basis. All employees within the same controlled group count toward an employer's employee count. The IRS's explanation of the counting process can be found here:

<https://www.irs.gov/Affordable-Care-Act/Employers/Determining-if-an-Employer-is-an-Applicable-Large-Employer>

### What tax forms are at issue?

ACA reporting is comprised of four different tax forms with confusingly similar numbering: Form 1094-B, Form 1095-B, Form 1094-C, and Form 1095-C. Generally speaking, the B Forms are completed by insurance

companies, and the C Forms are completed by employers.

### What is the deadline for these tax forms?

Forms 1095-B and 1095-C are due to individuals by February 1, 2016. All B Forms and C Forms must be filed with the IRS by February 29, 2016 if filing on paper and March 31, 2016 if filing electronically. Some employers have the option to complete alternative Forms 1095-C to distribute to employees, but full Forms 1095-C must be filed with the IRS regardless of the document actually distributed to employees.

*Continued on Page 4.*



## Willamette University's Atkinson Graduate School of Management Executive Development Center offers a Business-Focused Program for In House Counsel.

ORACC has teamed up with Willamette University, which has allowed Willamette to offer its Leadership for Attorneys in Business program (LAB) to ORACC members at a \$500 discount!

Leadership for Attorney's in Business is designed for general and associate counsels to gain a greater understanding of the business environment and learn how to add greater value to their organizations. This highly interactive 4-day program provides tools, resources and concepts to increase the value, productivity and effectiveness of attorneys working within companies.

Participants learn to:

- Offer legal advice that enables the achievement of business goals
- Understand financial reporting and the financial impact of legal advice
- Work effectively with interdisciplinary teams and internal clients

- Build relationships with key decision-makers and frame advice for maximum impact

Participants will complete a personal strengths profile and prepare a professional development plan during the program. As a follow-up, one hour of individual leadership coaching is available and will be scheduled upon program completion.

*Leadership for Attorneys in Business* will advance general counsels, and those aspiring to that role, on their path to becoming an invaluable leader in their organization. *Attorneys who have completed the program say they participate more confidently in business meetings, are coming to be seen as supporters rather than obstacles, and frame their legal advice more appropriately for addressing strategic business risks.*

Tuition for the program is \$3,850 and includes an opening dinner with a panel of in-house counsel, four full days of instruction with materials and a one-hour follow-up coaching session. Your ORACC leadership has collaborated with Willamette University's Atkinson Graduate School of Management Executive Development Center to provide a \$500 member discount for this program. To learn more or to register, go to <http://www.willamette.edu/go/lab>. To claim your member discount when registering, enter "ORACC" when asked, "How did you learn about the LAB program?"

This program will be held May 2, 2016 - May 5, 2016, at the Willamette University Portland Center. Taught by faculty from Willamette University's Atkinson Graduate School of Management and College of Law as well as industry practitioners, it is expected to be approved for 24 Oregon CLE's and 23.5 Washington CLE's, as it has been in the past

## Member Spotlight



This Quarter we interviewed Erin Austin. Erin is General Counsel for David Evans and Associates Inc. David Evans is a national leader in sustainable design and management solutions. They provide transportation, energy, water resources, and land development design, planning, and management. The firm is consistently ranked among ENR's "Top 100 Pure Design Firms" in the United States and is a leader in local markets.

### How many people work in your legal department and in how many locations?

Currently there are 2 people in my group. I have an experienced contract manager and myself. We are very lean!

### Other than your colleagues and clients what do you like most about your job?

I get to think about and help resolve a new question or issue every day. My company has been generous in allowing me to seek outside support from other attorneys and participate in outside groups and organizations which provide me with a wealth of information and ideas. I've been involved with a national group of attorneys for almost 20 years. Last spring I presented a motion to the US Supreme Court to admit 22 fellow attorneys to the US Supreme Court Bar. Afterward, Justice Ginsberg came to our reception room and we all swooned.

### What is one thing about your company you would like the world most to know?

I work with incredibly smart and dedicated engineers and technical staff that believe I know something they don't - what an ego boost! I appreciate their vision and dedication to making our environment a better place for all of us. Many of the roads, bridges and parks in Oregon were designed or otherwise touched in some fashion by our firm from the renovation of the Hawthorn Bridge, Milwaukie Light Rail design to Sunriver Resort.

### What is the best job you had before this one, either in the legal profession or outside of it?

I have been working for David Evans and Associates, Inc. for over 18 years. I have to think back pretty far to consider prior positions. I have gained something from every position I have had even when the work wasn't always enjoyable. My summer job during college was at a salmon cannery in Alaska. My summers in Alaska provide me with some of my most fond and fun memories. It was hard work, but I gained many rich cultural experiences including

## CHAPTER LEADERSHIP

### President

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### Secretary

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Kodiak Bear encounters, my first salmon roe sushi, and an adventure hitchhiking from Alaska to Washington State.

### **Who are your primary outside counsel and what do you like best about them?**

We've used Tonkon Torp for many years. I also use Lane Powell for litigation. The individuals I work at with these firms are service oriented and make an effort to address my budget and time needs. I've developed relationships with lawyers and law firms across the country, particularly in a state that we have offices, so that if I have an issue I have individuals I can call for immediate assistance. The best outside counsel are the ones that make my internal clients happy and make me look good! I also have a list of industry GC friends I call regularly for ideas, reality checks and practical advice. They have been an invaluable resource!

### **Do you use social media in your professional life? If so, which ones?**

Not too many people want an Instagram of my contract edits! I'm on LinkedIn but it isn't much benefit. The industry organization I belong has a listserv that is amply used by the member attorneys. Because I also have an outside relationship with these individuals, the email exchanges are very helpful.

### **What is your favorite place in Oregon or southwest Washington and why?**

My husband and I have been making an effort to visit the coast recently. We have more opportunity now that our boys are college-aged (no more soccer weekends!) and we live on the westside of the state. A weekend trip to the coast was a little harder when we lived in Bend, OR.

### **What is the last book you read?**

Besides the trash novels that sit next to my bed for de-stressing, I try to read some of the books my son recommends from college. He is an English major and recommends his favorites. I have just started reading "We Think the World of You" by J.R. Ackerley; The last book was "Disgraced" a novel by J. M. Coetzee - a provocative book with themes of life purpose and career choices set in post-apartheid South Africa

[ACA Reporting is Coming to Town, and the IRS Wants to Know if You've Been Naughty or Nice. Continued](#)

### **If I had 50 or more full-time equivalent employees in 2014, what do I file?**

Employers with a 2014 count of 50 or more full-time equivalent employees file the C Forms: 1094-C and 1095-C. Form 1094-C is a transmittal form providing generalized company information, and each employer will typically file only one Form 1094-C. (Employers who find doing so administratively helpful can opt to file multiple Form 1094-Cs if doing so is administratively helpful.) Form 1095-C is an individualized form that will be completed for each full-time employee. The ACA defines "full time" as 30 hours per week/130 hours per month. An employee must work on a full time basis for at least one month within the reporting year to be considered full time for ACA filing purposes. Exceptions exist when an employee was in what is called a limited non-assessment period for all months within a calendar year in which he or she worked full-time hours. Employers with insured coverage complete Parts I and II of Form 1095-C, while employers with self-insured coverage complete Parts I, II, and III of Form 1095-C. Employers with self-insured health plans will also report certain COBRA coverage for former employees, using Forms 1094-B and 1095-C.

### **If I had fewer than 50 full-time equivalent employees in 2014, but I-self-insure, what do I do?**

Employers with a 2014 employee count of fewer than 50 full-time equivalent employees are not required to complete ACA reporting if they have either insured health coverage or no health coverage at all. However, those employers who self-insure will complete the B Forms. Like Form 1094-C, Form 1094-B is a transmittal form that will go to the IRS. Form 1095-B will be used to report which employees, spouses, and dependents are covered by the employer's plan.

### **How do I complete Lines 14 through 16 of Form 1095-C?**

Lines 14 through 16 of Form 1095-C request employers to report whether they offer coverage to full-time employees, and if so, which kinds. The IRS has assigned a slew of codes to the various situations that can arise, and a personalized conversation with your consultant or attorney is often helpful in identifying the specific codes. However, here are some general rules:

Where an employee has offered ACA-compliant coverage to the employee, spouse, and dependents, with the cost to the employee of \$93.18 or less for the least-

expensive individual-only coverage, the employer will enter 1A on line 14 and skip line 15. Then the employer will enter 2C on line 16 if the employee enrolled in coverage or 2G if the employee waived coverage.

If an employer cannot meet the \$93.18 threshold but all other factors noted above apply, the employer will enter 1E on line 14 and the cost of the least expensive individual only coverage available to the employee on line 15. 2C will be entered on line 16 if the employee enrolled in coverage but either 2F or 2H where the employee did not enroll. If neither 2F nor 2H apply, the employer will leave line 16 blank.

Where can I go for more information?

The best resources for information at this point are your benefits broker, benefits attorney, payroll provider, and the IRS's published information. In particular, this IRS page provides some good background: <https://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Reporting-of-Offers-of-Health-Insurance-Coverage-by-Employers-Section-6056>.

### **Bear in mind that final reporting instructions were not released until September 2015, so older online sources often contain outdated information.**

Happy reporting, and please let us know how we can be of assistance.

*Iris Tilley and Allison Jacobsen are attorneys at Barran Liebman LLP. They advise employers about all aspects of employee benefits, including ACA compliance. Contact them at 503-228-0500 or [itilley@barran.com](mailto:itilley@barran.com) and [ajacobsen@barran.com](mailto:ajacobsen@barran.com).*

## Featured ACC Resources

Click the following links for ACC Resources related to ACA Compliance (acc.com login is required)

[What Keeps You Up at Night Regarding Your Employee Benefit Plans? How Much Could Non-compliance Really Cost?](#)

[The US Affordable Care Act \(ACA\) and the Financial Services Industry- A Review of Compliance Issues Relating to Employer Responsibility Requirements and a Discussion of Future Obligations \(webcast\)](#)

## Welcome New Members!

**Todd DuChene**

Senior Vice President, General Counsel & Secretary

FLIR Systems, Inc.

**James Henry**

Staff Counsel

Blue Harbor Senior Living

**Hannah Henry**

Associate General Counsel

Wilson Construction Company

**Christine Martinez**

Senior Compliance Counsel

Precision Castparts Corp.

**Ryan Boyle**

Senior Legal Counsel

NACCO Materials Handling Group, Inc.

**Vicki A. Ballou**

General Counsel

Vigor Industrial LLC

**Julie M. Skirvin**

Assistant General Counsel

Vigor Industrial LLC

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