



## JASON P. LACEY

PARTNER

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### PROFILE

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Jason Lacey practices primarily in the areas of income taxation, ERISA, employee benefits, and executive compensation. He assists both taxable and tax-exempt employers with a wide variety of employee benefit and executive compensation issues, including design and administration of welfare benefit plans and qualified and nonqualified pension, retirement savings, and deferred compensation plans. He also represents clients with respect to the tax and business aspects of entity formation, tax-advantaged exchanges and reorganizations, and tax controversies, and has significant practice experience in the areas of estate administration, estate and gift taxation, and the federal tax aspects of municipal finance transactions. He has been selected by his peers for inclusion in *The Best Lawyers in America*®, the *Missouri & Kansas Super Lawyers*® Rising Star list, and *Chambers USA* as a leading business attorney in the United States. He was recognized by *Best Lawyers*® as the 2014 and 2017 Wichita Employee Benefits (ERISA) “Lawyer of the Year.”

### Education

- New York University (LL.M. (Taxation), 2001)  
Graduate Editor - *Tax Law Review*
- University of Kansas (J.D., 2000)  
Order of the Coif; Articles Editor - *University of Kansas Law Review*
- Wichita State University (BM in Music Performance, 1997)  
summa cum laude

### Admissions

- U.S. District Court for the District of Kansas (2003)
- U.S. Tax Court (2002)
- Kansas (2001)
- Missouri (2004)

## PRACTICE AREAS

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- Taxation
- Employee Benefits & ERISA
- Employment & Labor
- Health Care

## INDUSTRIES

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- Health Care

## COMMUNITY INVOLVEMENT

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- Fundamental Learning Center – Board Chairman, 2012
- Leadership Wichita, Wichita Area Chamber of Commerce, 2011

## PROFESSIONAL MEMBERSHIPS, AFFILIATIONS, AND HONORS

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- Recognized by Best Lawyers® as the 2014 and 2017 Wichita Employee Benefits (ERISA) Law “Lawyer of the Year”
- Selected by peers for inclusion in The Best Lawyers in America® in the area of Employee Benefits (ERISA) Law, 2013-2018
- Selected for inclusion in Missouri & Kansas Super Lawyers® List , Rising Star, 2013-2015 (a Thomson Reuters business)
- Identified by Chambers USA as a leading lawyer in the United States in the area of Labor and Employment, 2013, 2014
- American Bar Association Section of Taxation
- Kansas Bar Association
- Wichita Bar Association Section of Taxation

## PRESENTATIONS

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### 2017

- Cybersecurity Ethical Issues, (Foulston Siefkin LLP, Ethics Seminar for Corporate Counsel)

### 2015

- ACA: Let's Get Ready for 2015 Information Reporting (Foulston Siefkin LLP, Employment Law Seminar)

#### **2014**

- ERISA Compliance for Health and Welfare Plans (EBIA)
- HSAs, HRAs, and Consumer-Driven Health Care (EBIA)
- Overview of HIPAA Privacy and Security (Friends University, Graduate Course in Health Law and Ethics)
- 2014 Health Care Reform Workshop (Foulston Siefkin LLP, Wichita & Kansas City)
- Wellness Plans and ERISA (Private Client Event, Webinar)
- DOL Audits of Employee Benefit Plans (Private Client Event, National Webinar)
- Analysis of Auto-Enrollment, Same-Sex Spouse Issues and Other Participant and Beneficiary Issues for Health Plans (panel discussion) (ABA Joint Committee on Employee Benefits Government, Invitational Conference, Baltimore, Maryland)
- An Update on 105(h) Nondiscrimination Rules and Other ACA Mandates for Health Plans (Wichita Association of Health Underwriters Symposium)
- Health Care Reform for Non-ERISA Lawyers (Topeka Bar Association CLE, Topeka, Kansas)
- Information Reporting Under Health Care Reform: Final Rules for Code §§ 6055 and 6056 (EBIA, National Webinar)
- Health Care Reform Update for Educational Organizations (Kansas Independent College Association, Topeka, Kansas)
- Key Concepts for Required Minimum Distributions from IRAs and Qualified Retirement Plans (Wichita State University, Accounting and Auditing Conference)
- HIPAA Privacy and Security for Self-Insured Health Plans (Private Client Event, Webinar)
- HIPAA's Brave New World for Brokers and Other Business Associates (Wichita Association of Health Underwriters)
- Healthcare Reform From the Employer's Perspective (panel discussion) (The Group, 2014 Annual Meeting (Phoenix, Arizona), January 2014, Phoenix, Arizona)
- HIPAA (panel discussion) (The Group, 2014 Annual Meeting, Phoenix, Arizona)
- Employee Benefits: Affordable Care Act Update (panel discussion) (Kansas SHRM, 2014 Employment Law and Legislative Conference, Topeka, Kansas)
- Employee Benefits: DOMA, Cafeteria Plans, and More (panel discussion) (Kansas SHRM, 2014 Employment Law and Legislative Conference, Topeka, Kansas)
- Legal Advocacy for Women with Breast Cancer: Insurance and Benefits Issues (ABA Health Law Section, Emerging Issues Conference, Phoenix, Arizona)
- Group Health Plans Update (Foulston Siefkin LLP, Kansas Health Law Institute)

#### **2013**

- Employment Law Update: Health Care Reform Highlights (Foulston Siefkin, Employment Law Seminar)
- Health Care Reform: A Detailed Look at Play-or-Pay (Foulston Siefkin, Employment Law Seminar)
- Affordable Care Act Implementation Update (Foulston Siefkin LLP, 2013 Kansas Health Law Institute)

#### **2012**

- Panel Discussion: “Waiving” Goodbye to the Attorney-Client Privilege (Foulston Siefkin Ethics Seminar for Corporate Counsel, Overland Park)
- Contracting Around Conflicts of Interest (Foulston Siefkin Ethics Seminar for Corporate)
- “Family Lawyers” - Ethical Issues in Representing Corporate Families (Foulston Siefkin Ethics Seminar for Corporate Counsel)
- Health Care Reform – It’s Been Ruled Constitutional – Now What; Employee Benefit Implications (Foulston Siefkin Kansas Health Law Institute)
- Health Care Reform Update (Foulston Siefkin, HR Box Lunch Summer Series)
- 401(k) Plan Check-Up (Foulston Siefkin, HR Box Lunch Summer Series)
- HIPAA Privacy and Security for Health Plans: A Refresher (Foulston Siefkin, HR Box Lunch Fall Series)

## **2011**

- Family Lawyers (Foulston Siefkin Kansas Ethics Seminar for Corporate Counsel)

## **2010**

- Special Issues & Concerns Regarding Implementation (of the Health Care Reform Act) (Foulston Siefkin Health Care Reform Workshop)
- Managing Risks to the Attorney-Client Privilege (Foulston Siefkin Kansas Ethics Seminar for Corporate Counsel)

## **2008**

- Health & Welfare Benefit Plans (Foulston Siefkin Summer HR Box Lunch Series)
- Employee Benefits Law Developments (Foulston Siefkin Employment Law Seminar)
- Executive Compensation (Foulston Siefkin HR Box Lunch Series)

## **PUBLICATIONS**

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### **2015**

- New ACA FAQs Clarify the Preventive care mandate  
-Lexology
- Federal legislation would clarify wellness plan treatment under ADA and GINA  
-Lexology
- How will the Supreme Court’s ruling on same-sex marriage impact Kansas employers?  
-Lexology
- New IRS Q&As clarify ACA reporting issues  
-Lexology
- Supreme Court upholds AVA tax credits in federal exchanges  
-Lexology
- The Save American Workers Act  
-Lexology

- No More inference of contractual right to lifetime retiree health benefits  
-Lexology
- ACA back in front of the Supreme Court  
-Lexology
- An ACA anniversary  
-Lexology

## **2014**

- DOL updates COBRA notice regulations and model COBRA notices  
-Lexology
- EEOC challenges another wellness plan under the ADA  
-Lexology
- IRS clarifies impact of health FSA carryover on HSA eligibility  
-Lexology
- CMS indefinitely delays HPID implementation  
-Lexology
- CMS FAQ clarity HIPAA health plan identifier (HPID) requirement  
-Lexology
- Considering the scope and impact of the Supreme Court's Hobby Lobby decision  
-Lexology
- HIPAA settlement highlights focus on security concerns  
-Lexology
- New 125 plan election change addresses key AVA concern  
-Lexology
- New ACA FAQ addresses elimination of contraceptive coverage  
-Lexology
- PCORI fee increases slightly  
-Lexology
- 2015 inflation adjusted amounts for HSAs and HDHPs  
-Lexology
- HHS addresses same-sex spouses under HIPAA  
-Lexology
- IRS and HHS rein in minimum value plans  
-Lexology

## **2012**

- Healthcare reform survives: What's next for employers?  
-Kansas Employment Law Letter

## **2011**

- ERISA fiduciary liability for following the plan's terms?  
-Kansas Employment Law Letter

## **2010**

- But wait, there's more: Cobra subsidy extended  
-Kansas Employment Law Letter

#### **2008**

- Focus on the HIPAA wellness plan regulation  
-Kansas Employment Law Letter

#### **2006**

- Going negative to increase enrollment in retirement plans  
-Kansas Employment Law Letter

#### **2005**

- Amazing grace: IRS Offers Relief from Use-It-Or-Lose-It Rule for Cafeteria Plans  
-Kansas Employment Law Letter
- IRS permits leave-based donation programs to aid victims of Hurricane Katrina  
-Kansas Employment Law Letter

#### **2004**

- Group health plans: Are you ready for 2005?  
-Kansas Employment Law Letter

#### **2001**

- Kansas Limited Liability Company Forms and Practice Manual, 2nd Edition  
-Date Trace

#### **1999**

- IOLTA Programs & Professional Responsibility: Dealing with the Aftermath of Phillips v. Washington  
Legal Foundation  
-Kansas Law Review

### **ISSUE ALERTS**

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#### **2015**

- How Will the Supreme Court's Ruling on Same-Sex Marriage Impact Kansas Employers?

#### **2012**

- Ten Things Employers Should Know About the Uniform Summary of Benefits and Coverage (SBC)

#### **2005**

- PAYROLLGUIDANCE: IRS SUSPENDS INFORMATION REPORTING REQUIREMENTS FOR DEFERRED COMPENSATION

**2004**

- New Rules Affect Executive Compensation Plans
- Group Health Plans: Are You Ready for New COBRA Notice Rules Effective in 2005?