

# Proskauer's 26th Annual Trick or Treat Seminar

**Not For Profit/Exempt Organizations Blog** on **November 3, 2021**

Proskauer's 26th Annual Trick or Treat Seminar was held virtually on Friday, October 29th and discussed timely topics and best practices specifically tailored to the not-for-profit community.

The seminar discussed:

- Workplace challenges: Mandatory vaccinations, HERO act and other considerations
- Tax proposals impacting nonprofit organizations
- Employee benefits update

**Amanda Nussbaum** welcomed everyone and introduced the presenters.

Here are some key points from each presentation:

**Jurate Schwartz** discussed workplace challenges created by the COVID-19 pandemic. She first covered the forthcoming OSHA Emergency Temporary Standard, which will require employers with 100 or more employees to ensure that their workforce is fully vaccinated or require unvaccinated workers to provide a weekly negative test. She then turned to the compliance with the HERO Act issues, including the specific requirements that were triggered on September 6, 2021, when COVID-19 was designated as a highly contagious communicable disease that presents a serious risk of harm to the public health. Due to the designation, New York employers were required to activate their HERO Act plans promptly by implementing various safety measures, distributing and posting their plans and conducting for all employees a verbal review of the HERO Act standard, plan, policies, and employee rights under the Act. Finally, Jurate gave an overview of an accommodation process to be followed with respect to employees who seek to be exempt from the vaccination requirement based on their disabilities or sincerely held religious beliefs.

**David Miller** and **Jean Bertrand** discussed recent legislative proposals affecting tax-exempt organizations. First, David gave a brief overview of the history of the current tax proposals. Next, David provided a summary of some of the tax proposals included in the Build Back Better Act as advanced by the House Ways and Means Committee, the “billionaires income tax” proposed by Senator Ron Wyden, and the Build Back Better framework released by President Biden on October 28, 2021. Finally, Jean discussed the Advancing Charitable Efforts Act, which would, if enacted, impose new restrictions and requirements on donor advised funds and private foundations.

**Katrina McCann** discussed employee benefits updates. She discussed the time period for adopting pre-approved qualified plans, as well as operational updates and plan amendments related to recent changes to hardship distributions and related to the CARES and SECURE Acts. With respect to health & welfare plans, she discussed claiming the COBRA premium assistance tax credit, handling COVID-19-related deadline extensions and cafeteria plan guidance, mental health parity non-quantitative treatment limit analyses, and the upcoming changes to out-of-network billing under the “No Surprises” Act. Finally, she touched on DOL guidance and enforcement efforts with respect to plan cybersecurity protections, missing participants, and environmental, social and governance (“ESG”) investing.

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#### [Related Professionals](#)

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- **Amanda H. Nussbaum**  
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- **Jean M. Bertrand**  
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- **Jurate Schwartz**  
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- **Katrina E. McCann**  
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