Proskauer’s 30th Annual Trick-or-Treat Seminar

Not for Profit/Exempt Organizations Blog on **November 19, 2025**

Proskauer’s 30th Annual Trick-or-Treat Seminar was held virtually on Friday, October 31 and discussed timely topics and best practices specifically tailored to the not-for-profit community.

The seminar discussed:

- An Update on DEI Compliance Developments
- Practical Considerations for Entities Providing Gender-Affirming Care
- Compensation and Benefits Developments

Amanda Nussbaum welcomed everyone and introduced the presenters.

Here are some key points from each presentation:

Evandro Gigante discussed recent developments in connection with the DEI landscape, which included an overview of various executive orders and administrative guidance, as well as a discussion of recent developments in the composition of the EEOC and what that will mean for employers. Evandro concluded with a discussion of various consideration for non-profits in light of the current DEI landscape.

Devin Cohen and **Jason Madden** discussed recent development regarding the provision of gender-affirming care and its impacts on not-for-profit providers. Jason laid out how the federal government's enforcement priorities regarding the delivery of gender-affirming care had evolved since January 2025, and discussed the various statutes that the Department of Justice ("DOJ") had identified as available to investigate and/or prosecute providers of gender-affirming care in a June 11, 2025 Enforcement Priorities Memorandum. Devin discussed how various stakeholders in the not-for-profit health care community had responded to the federal government's posture regarding gender-affirming care, including (1) a Massachusetts judge granting Boston Children's Hospital's motion to quash a DOJ subpoena seeking records about gender-affirming care from the hospital and (2) recipients of gender-affirming care seeking to prevent not-for-profit health care entities from disclosing patient information in response to federal subpoenas.

Katrina McCann reviewed the mandatory Roth catch-up contribution rules that will soon apply to "high earners" in 401(k) or 403(b) plan. Starting in 2026 for most plans, these rules will limit individuals age 50+ whose prior year FICA wages exceed the applicable threshold (currently $145,000) to making any "catch-up contributions" in the form of Roth contributions rather than pre-tax contributions. She reviewed the implementation challenges for plan administrators, and the design decisions that must be made by the end of the year – including whether to consider a high earner's pre-tax deferral elections to be "deemed" Roth elections once they hit the regular contribution limit of $24,500, thereby allowing their plan contributions to continue automatically as Roth catch-up contributions. She also reviewed the various correction methods available if administrative errors occur in implementing this new rule.

View original.

Related Professionals

- **Amanda H. Nussbaum**
  Partner
- **Evandro C. Gigante**
  Partner
- **Devin Cohen**

Partner

- **Jason S. Madden**

  Partner

- **Katrina E. McCann**

  Senior Counsel