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Areas of Practice

Employee
 Benefits/ERISA/Executive
 Compensation

ERISA, Labor &
 Employment

ERISA/Employee
 Benefits/Litigation/Executive
 Compensation

Legislative &
 Administrative, Congress &
 Treasury

Tax

Education

Harvard Law School, J.D.,
 1978

Wellesley College, B.A.,
 1975

Judicial Clerkships

Hon. Judge Philip Nichols,
 Jr., on the then-US Court
 of Claims

Bar & Court Admissions

District of Columbia
 US Court of Federal Claims

Anne E. Moran

Anne E. Moran is a partner in the Washington office of Steptoe & Johnson LLP, where she is a member of the firm’s Employee Benefits, Taxation, and ERISA groups.

She advises clients on executive compensation issues and on benefits compliance issues arising under retirement plans (including 401(k), 403(b), ESOPs and cash balance plans), as well as cafeteria, health, and other benefit plans. She has represented clients during Internal Revenue Service audits, particularly those involving the funding of welfare plans and VEBAs, and in the Voluntary Compliance Resolution and CAP Programs for pension plans. She has assisted clients in Department of Labor audits, and represented clients both as a congressional lobbyist and in the federal regulatory process. Ms. Moran has significant experience with insurance products, particularly those that are used to finance employee benefits and executive compensation programs, including experience with split-dollar life insurance.

Ms. Moran was Tax Counsel for the US Senate Finance Committee, from 1983-86, with responsibility for benefits and insurance issues. She served on the ERISA Advisory Council for the US Department of Labor, and as the Chair of the Joint Committee on Employee Benefits for the American Bar Association and as Chair of the Employee Benefits Committee for the District of Columbia Bar Association. Ms. Moran is an adjunct professor with the Georgetown University LL.M. program and writes and speaks frequently on employee benefits matters. Her publications have been included in the *Journal of Taxation*, *Tax Management*, and *The Employee Relations Law Journal*.

Noteworthy

- Listed under for Employee Benefits Law in *Best Lawyers in America* (2012)
- Included in *Washington, DC Super Lawyers* for Employee Benefits/ERISA (2012)
- Ranked for DC: Employee Benefits & Executive Compensation in *Chambers USA: America’s Leading Business Lawyers* (2011)
- Recommended for Employee Benefits and Executive Compensation by *Legal 500 US* (2011)
- Recommended for Tax Controversy by *Legal 500 US* (2009)
- Adjunct Professor at the Georgetown LL.M. Program (teaches Health & Welfare Benefits)

Anne E. Moran

Select Seminars & Events

Annual Employment Law Update, February 17, 2011, (*A Steptoe-Sponsored Event*)

Annual Employment Law Update: What In-House Counsel and HR Executives Need to Know, March 2, 2010, (*A Steptoe-Sponsored Event*)

Rhonda Bolton and Anne Moran present webinar on stimulus package changes to COBRA, March 12, 2009

Current Issues in Employee Benefits: Tax Executives Institute, May 2008

Annual Employment Law Update: What In-House Counsel and HR Executives Need to Know, March 4, 2008, (*A Steptoe-Sponsored Event*)

Teleconference: Final 409A Regulations: Deferred Compensation, May 1, 2007, (*A Steptoe-Sponsored Event*)

Selected Publications

Explaining Plan Changes: Lessons from the Supreme Court in CIGNA v. Amara Winter 2011, *Employee Relations Law Journal*, Vol. 37, No. 3

Terminating 403(b) Arrangements : IRS Guidance Answers Some Questions, Avoids Others
September 2011, *Employee Relations Law Journal*

Roth In-Plan Conversions: New Opportunities for 401(k), 403(b), and Governmental 457(b) Plans
March 14, 2011, *Employee Relations Law Journal*

The HEART Act: Additional Rules and Opportunities for Plans to Provide Benefits for Employees in Military Service
Employee Relations Law Journal, Vol. 36, No.3, Winter 2010

Health Reform: What Employers Need to Consider
Fall 2010, *Employee Relations Law Journal*

Waivers and Severance Arrangements: EEOC Announcement Offers Reminders for Employers
May 5, 2010, *Employee Relations Law Journal*

HIPAA's Special Enrollment Rights: Today's News
February 24, 2010, *Employee Relations Law Journal*

Economic Stimulus Package Contains New Parity Rules for Mental Health Benefits

Anne E. Moran

Fall 2009, *Employee Relations Law Journal* Vol 35, No 2