



Edward I. Leeds
Counsel

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PHILADELPHIA

- PRACTICE AREAS

Employee Benefits and Executive Compensation, Business and Finance, Health Care, Health Care Reform, P3/Infrastructure, Privacy and Data Security, HIPAA

- BACKGROUND & EXPERIENCE

Edward I. Leeds concentrates on issues relating to the design, administration, and taxation of health and other welfare benefit plans. His practice has evolved with the laws and market forces that shape those plans. Mr. Leeds advises clients about compliance with the Affordable Care Act, HIPAA, HITECH, COBRA, cafeteria plan rules, and other legal requirements. He prepares clients for audits of their privacy and security measures under HIPAA and advises them about the rules governing wellness initiatives.

Mr. Leeds represents employers in the negotiation and drafting of contracts with insurers, third-party administrators, and other vendors. He helps them establish Medicare-related programs, such as Medicare Advantage plans and EGWPs. He assists in the drafting of plan documents, summary plan descriptions, and communications, advises clients about reporting requirements under the Affordable Care Act and ERISA, and helps prepare health plans, healthcare procedures, and their vendors for the prospect of HIPAA audits.

Mr. Leeds is the firm's HIPAA Privacy Counsel.

- PROFESSIONAL HIGHLIGHTS

Recognition & Accomplishments

Chambers USA: America's Leading Lawyers for Business, labor and employment: employee benefits and compensation law, 2008-2017

The Best Lawyers in America, employee benefits (ERISA) law, 2009-2018

Named *Best Lawyers'* 2015 Philadelphia Employee Benefits (ERISA) Lawyer of the Year

Publications

"Expatriate Plans Exempted from Many Affordable Care Act Provisions," *Bloomberg BNA Tax and Accounting Center*, January 30, 2015

"Complying With ACA, HIPAA Changes: Mid-Year Check for Employers," *Bloomberg BNA Health Insurance Report*, July 30, 2014

Co-author, "New Guidance Under the Early Retiree Reinsurance Program Provides Welcome Flexibility," *Employee Benefit News*, August 11, 2011

Mr. Leeds has written numerous Ballard Spahr legal alerts on health care and employee benefits/executive compensation, including these most recent alerts:

Co--author, "House Passes American Health Care Act," May 5, 2017

Co-author, "HHS Finalizes Health Insurance Market Stabilization Rules," April 19, 2017

"Affordable Care Act Survives Again; Repeal and Replace Bill Withdrawn," March 28, 2017

Co-author, "ACA Repeal and Replace Plan is Released," March 7, 2017

Co-author, "CMS, IRS Address Affordable Care Act Issues in Transition," February 17, 2017

Co-author, "Healthcare Reform in Transition While Congress Deliberates," January 19, 2017

Co-author, "Obama Signs 21st Century Cures Act, Adding \$6.3 Billion for Medical Research," December 15, 2016

"IRS Extends ACA Reporting Deadline," November 21, 2016

"Final Regulations on Short-Term Health Plans Under the Affordable Care Act," November 4, 2016

"Guidance Addresses Mental Health Parity," November 4, 2016

Co-author, "Temporary Relief for Certain Student Health Plans Extended Indefinitely," October 24, 2016

"Hot Topics in Employer Health Benefits," September 27, 2016

"IRS Proposes Adjustments in Individual Mandate Reporting," August 4, 2016

Co-author, "OCR Announces First HIPAA Enforcement Action against a Business Associate," July 25, 2016

Co-author, "Check Your Desk HIPAA Audits for Covered Entities Have Arrived," July 13, 2016

"ACA Nondiscrimination Regulations Finalized," May 26, 2016

"EEOC Finalizes Wellness Program Regulations," May 24, 2016

Co-author, "HIPAA Audits Coming Your Way – Are You Ready?" April 12, 2016

Co-author, "Top 5 Provisions for Your Staffing Contracts," April 6, 2016

Co-author, "Supreme Court Restricts State Medical Claims Data Reporting Law,"

March 4, 2016

Co-author, "DOL Issues Proposed Updates for Summaries of Benefits and Coverage," March 1, 2016

"Temporary Relief for Certain Student Health Plans," February 11, 2016

"Wellness Program Exempted from ADA," January 26, 2016

"SCOTUS Rejects Plan's Right to Dissipated Assets," January 25, 2016

"IRS Extends ACA Reporting Deadlines," December 29, 2015

"Further Guidance on ACA Market Reforms," December 28, 2015

Co-author, "Cadillac Tax Delayed, Made Deductible," December 22, 2015

"EEOC Proposes Guidance on GINA, Wellness Programs," November 9, 2015

"Bipartisan Budget Act Repeals ACA Auto-Enrollment Rule," November 4, 2015

"Reporting for ACA Mandates: Final Forms and Additional Guidance," September 30, 2015

"IRS Issues New Forms for ACA Reporting; Congress Increases Penalties for Failure to Meet Requirements," August 13, 2015

Co-author, "IRS Issues Second Guidance on Cadillac Tax," August 3, 2015

"Final Rules for Preventive Services," July 30, 2015

Co-author, "States Must License Same-Sex Marriages, U.S. Supreme Court Rules," June 26, 2015

Co-author, "Supreme Court Upholds Affordable Care Act Subsidies in King v. Burwell," June 25, 2015

"New Guidance on Cost-Sharing Limits and Provider Nondiscrimination Rules," May 28, 2015

"New Guidance on Affordable Care Act Reporting Requirements," May 22, 2015

"Guidance Clarifies Preventive Care Requirements," May 13, 2015

"EEOC Tackles Wellness Programs," April 21, 2015

"Partial Relief for Employer Payment of Individual Insurance Premiums," February 25, 2015

Co-author, "IRS Issues Preliminary Guidance on Cadillac Tax," February 24, 2015

Co-author, "IRS Issues Preliminary Guidance on Cadillac Tax," February 24, 2013

"IRS Issues Final Forms for Affordable Care Act Reporting," February 23, 2015

Co-author, "Anthem's Breach: How Employers Should Respond," February 10, 2015

Co-author, "Supreme Court Addresses an Employer's Right To Amend Retiree Health Coverage," January 30, 2015

"IRS Seeks to Curb Popularity of 'Skinny' Health Plans," November 5, 2014

Co-author, "Student Employees under the Affordable Care Act's Employer Mandate," November 4, 2014

"Health Plan ID Program Suspended," November 3, 2014

"Health Plan ID Requirements and Other End-of-Year Considerations," October 10, 2014

Co-author, "Religious Freedom Law Exempts Employers from ACA Contraceptive Mandate, Supreme Court Holds," July 2, 2014

Co-author, "New FAQs Address Effect of Affordable Care Act on COBRA and Other Matters," May 7, 2014

Co-author, "IRS Issues Guidance on Health FSAs," April 3, 2014

Co-author, "IRS Issues Welfare Plan Guidance for Same-Sex Spouses in View of DOMA Ruling," December 19, 2013

Co-author, "HHS and IRS Release Updates on the SHOP Marketplace Fees, Taxes, and Payment Parameters," December 11, 2013

Co-author, "Final Mental Health Parity Act Regulations Released," November 12, 2013

Co-author, "U.S. Treasury Department Rules on Recognition of Same-Sex Marriage," August 30, 2013

Co-author, "Effective Date of ACA Employer Mandate (Pay or Play) is Postponed," July 3, 2013

Co-author, "IRS Revises Form for Payment of Fee To Fund Patient-Centered Outcomes Research," June 10, 2013

"Final Wellness Program Nondiscrimination Rules Published," June 3, 2013

Co-author, "More Guidance Issued on Summaries of Benefits and Coverage," April 25, 2013

2013

"Supreme Court Upholds Health Plan's Right to Recover Money from Third Party,"
April 23, 2013

Co-author, "Agencies Propose Regulations on the 90-Day Waiting Period
Requirement," March 20, 2013

"IRS Publishes Guidance on Health Insurer Fees," March 8, 2013

"Agencies Issue New FAQs on Affordable Care Act Issues," February 26, 2013

Co-author, "Federal Agencies Issue Additional FAQs on Various Provisions under
the Affordable Care Act," January 29, 2013

Co-author, "Final Regulations Address Privacy and Security of Health Information,"
January 25, 2013

Co-author, "IRS Releases Further Guidance on Employer Health Care Coverage
Mandate and Penalties," January 7, 2013

Co-author, "Government Agencies Provide Guidance on Taxes and Fees under the
Affordable Care Act," January 4, 2013

Co-author, "Guidance Issued on Essential Health Benefits and Other Individual and
Small Group Market Reforms," November 29, 2012

Co-author, "Proposed Regulations Address Discrimination in Wellness Programs,"
November 27, 2012

Co-author, "Federal Agencies Issue Guidance on When Employees Must Be Allowed
To Enroll in Health Coverage under Affordable Care Act Provisions," September 6,
2012

Co-author, "Coming Soon: MLR Rebate Checks for Insured Group Health Plans,"
July 18, 2012

Co-author, "U.S. Supreme Court Rules that Affordable Care Act Is Constitutional,"
June 28, 2012

Co-author, "IRS Issues Guidance on \$2,500 Health FSA Contribution Limit," May
31, 2012

Co-author, "New Guidance on Summaries of Benefits and Coverage," May 16, 2012

Co-author, "IRS Notices Address Significant Issues under the Affordable Care Act,"
May 2, 2012

Co-author, "IRS Issues Guidance on Fees Employers Must Pay To Fund Patient Research Institute," April 20, 2012

"Added Guidance on Summaries of Benefits and Coverage," March 21, 2012

Co-author, "Data Breach Leads to First HITECH Enforcement Settlement," March 19, 2012

Co-author, "HHS Releases FAQs on Essential Health Benefits," February 27, 2012

"Final Regulations Address Summary of Benefits and Coverage," February 14, 2012

Speaking Engagements

Mr. Leeds lectures frequently on health and welfare benefits topics. He has conducted one- and two-day seminars on health and welfare plans for lawyers and benefits professionals and written articles on various subjects. His recent lectures include:

"Health Benefits Update," Philadelphia Public Employees Human Resources Roundtable, March 30, 2017

"Erasing a Signature: the Fate of the Affordable Care Act," Firm Seminar, April 27, 2017

"Repeal and Replace: the Status of the Affordable Care Act," Philadelphia Public Employees Human Resources Roundtable, May 11, 2017

"Wellness Incentives and the EEOC Rules," A Presentation for the State and Local Government Benefits Association Regional Conference (SALGBA), September 20, 2016

"Live Strong Within the Law! Building a Successful and Legally-Compliant Wellness Program," SEPA SHRM 2016 Legal Summit, September 9, 2016

"ACA Workshop: CAPLAW Annual Conference," June 22, 2016

"ACA Roundtable: Lessons Learned and Ways to Ease the Pain," Greater Philadelphia Business Coalition on Health, April 19, 2016

"HIPAA-Ventilate – New Privacy and Information Security Concerns in Health Care in the U.S. and Beyond," Moderator, March 29, 2016

"Health Benefits for Health Care Providers: Important Developments in Employee Health Plans," PBI 22nd Annual Health Law Institute, March 16, 2016

"The Affordable Care Act: Impact on Employers in Higher Education," Ballard Spahr webinar, March 2, 2016

"Finding the Fault Lines: New and Old Guidance on Wellness Programs," PPHCC, January 21, 2016

"ACA Update: Reporting Requirement," Greater Philadelphia Business Coalition on Health Summit, December 1, 2015

"ACA Reporting Requirements for Individual and Employer Mandates," A Program for Public Employer Health Care Consortium (PEHCC), October 1, 2015

"Legal and Regulatory Issues in Managing Behavioral Health," Greater Philadelphia Business Coalition on Health Summit, September 17, 2015

"Understanding the Employer Mandate's Reporting Requirements," A Program for Community Action Agencies sponsored by CAPLAW, August 12, 2015

"Determining if Individuals are Full-Time Employees under the Employer Mandate," A Program for Community Action Agencies sponsored by CAPLAW, August 11, 2015

"The Other Side of the Affordable Care Act: How Health Care Reform Affects Employee Health Benefits," PBI 21st Annual Health Law Institute, March 13, 2015

"Reporting Requirements for Affordable Care Act Mandates under the Internal Revenue Code," Greater Philadelphia Business Coalition on Health, February 19, 2015

"Heal Thyself: Maintaining an Employee Wellness Program in Compliance with the New Nondiscrimination Regulations," Pennsylvania Bar Institute, Health Law Institute, October 9, 2014

"HIPAA Compliance: Are You Ready If a Breach Occurs? Privacy, Security, HITECH, Record Retention and Preparedness for a Compliance Audit," ABA-Joint Committee on Employee Benefits, April 29, 2014

"HIPAA and Financial Institutions," Ballard Spahr Webinar, August 28, 2013

"Wellness Programs: A Guide to Legal Compliance," presentation for the Healthcare Roundtable, June 13, 2013

Moderator, "Roadmap to Compliant Wellness Programs," ABA-Joint Committee on Employee Benefits Teleconference, April 30, 2013

"Getting a Grip on HIPAA: Privacy and Security of Health Information in the Post-HITECH Age," Ballard Spahr Webinar, February 20, 2013

"Health Care Reform Update: The Employer Mandate and Other Considerations for 2013," Ballard Spahr Webinar, February 13, 2013

- EDUCATION

Harvard Law School (J.D. 1984, *cum laude*)

Haverford College (B.A. 1980)

Languages

French

- ADMISSIONS

Pennsylvania