



John C. Godsoe

Member

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Profile

Honors & Affiliations

- *The Best Lawyers in America*®, Employee Benefits (ERISA) Law, 2026
- New York State Bar Association
- Erie County Bar Association
- Buffalo Niagara Human Resources Association
- Society For Human Resource Management
- Articles Editor, *Buffalo Law Review*
- Recipient, Laidlaw Law Alumni Association Award for excellence in commercial law

Representative Matters

- Provided fiduciary advice and training to numerous retirement plan committees, including a committee overseeing a 401(k) plan with assets in excess of \$350 million
- Assisted a not-for-profit organization in avoiding significant tax liability resulting from an operational failure with respect to its 403(b) plan through a Voluntary Correction Program filing with the IRS
- Assisted a hospital in transitioning from a legacy 403(b) plan with individual annuity contracts to a new 401(k) plan arrangement
- Negotiated numerous administrative services agreements on behalf of clients sponsoring self-funded health plans
- Assisted a higher education institution with the termination of its defined benefit retirement plan
- Worked with a public school district to design and implement a new self-funded health plan

Representative Presentations

- An Interview with John Godsoe, Employee Benefits and Executive Compensation, Legally Bond Podcast, September 25, 2023
- Managing the New COBRA Subsidy Under the American Rescue Plan Act of 2021, CNY SHRM, March 29, 2021

Education

- University at Buffalo School of Law (J.D., *cum laude*, 2000)
- Wake Forest University (B.A., *cum laude*, 1995)

Bar/Court Admissions

- New York

Practices

- Tax
- Employee Benefits and Executive Compensation
- Business and Transactions
- Higher Education

- Employee Benefits Update: Navigating the New FSA Rules and Other Recent Employee Benefits Developments, Mohawk Valley SHRM, March 24, 2021
- COVID-19 @ Work: Straight Talk Series - Session IV: Employee Benefits, Employment Law Alliance, May 21, 2020
- When Benefits Are Includible in Income, The Greater Rochester Area Payroll Association, March 15, 2018
- Panel Member, Fundamentals of Fiduciary Responsibilities, The Bonadio Group, Westminster Consulting and Bond Schoeneck & King Roundtable Discussion, October 27, 2016
- The Affordable Care Act, National Human Resources Association Legal Update 2016, February 9, 2016
- Benefit Panel Discussion Legal Expert, 3rd Annual Benefit's Forum, GAPA HR Association, October 21, 2015
- Fee structures and fairness: How does your plan work? International Society of Certified Employee Benefit Specialists, May 14, 2015
- National Human Resources Association, Legal Update, February 11, 2014

Representative Publications

- "Fiduciary Madness," *Buffalo Law Journal*, April 9, 2018
- "2015 Ends With a Flurry of ACA Activity," *Bond Employee Benefits Law Information Memo*, January 2016
- "IRS Finalizes Affordable Care Act Reporting Forms," *Bond Employee Benefits Law Information Memo*, March 2015
- Quoted in "In question: Health benefits for the retired," *Buffalo Law Journal*, December 15, 2014
- "Is Your Health Plan Premium Affordable Under The ACA?," *Bond Employee Benefits Law Information Memo*, March 2014
- "IRS Issues Revised Form 720 For Payment Of PCORI Fees July 31 Payment Deadline Looms For Many Plan Sponsors," *Bond Employee Benefits Law Information Memo*, June 2013
- "New Health Care Reform Guidance Serves As A Reminder That Significant Health Plan Changes Scheduled For 2014 Are Approaching Fast," *Bond Employee Benefits Law Information Memo*, October 2012
- "Group Health Plan Reporting Required For 2012 IRS Forms W-2," *Bond Employee Benefits Law Information Memo*, January 2012
- "DOL Proposes Limited Delay of Initial Disclosures Required Under Participant Disclosure Regulation - Timely Action Still Required By Plan Administrators," *Bond Employee Benefits Law Information Memo*, June 2011
- "Departments Clarify Health Care Reform Grandfather Rules," *Bond Employee Benefits Law Information Memo*, November 2010
- "Health Care Reform Update: IRS Issues Guidance Regarding Tax Treatment of Health Care Benefits Provided To Adult Children Under Age 27," *Bond Employee Benefits Law Information Memo*, May 2010

Other Activities

- University at Buffalo Law Alumni Association, Inc., Director
- Amateur Athletic Foundation, Inc., Director
- South Buffalo Soccer Club
- Rince Na Tiarna Irish Dancers, Volunteer