



## Susan Nash

Partner

Chicago  
+1 312-558-8086

**Known as a “strong communicator” with a “very high level of technical proficiency” (*Chambers USA 2023*), Susan is a go-to lawyer in the area of health care reform and health and welfare benefits. She assists employers, health plans, insurers, and vendors with their health care reform strategy and compliance with laws affecting group health plans.**

Susan is well-versed in laws affecting health and welfare plans, including the Affordable Care Act (ACA), Health Insurance Portability and Accountability Act (HIPAA), Employee Retirement Income Security Act (ERISA), the CARES Act, the Mental Health Parity and Addiction Equity Act, and the Internal Revenue Code. She also has extensive experience with innovative employee health benefit strategies, design, and funding, such as employer direct contracting with providers, health plan transparency, data privacy, population health management, disease management and wellness programs, telehealth, on-site clinics, cafeteria plans, private healthcare exchanges, VEBAs, as well as consumer-directed health plans such as health reimbursement arrangements and health savings accounts. She also advises employers with respect to federal and state paid leave requirements, fringe benefits, paid-time off, and paid leave donation programs.

Susan represents clients in health plan audits with governmental agencies, such as the Internal Revenue Service, the Department of Labor and the Department of Health and Human Services, and effectively represents employers and health plans in negotiations with third-party vendors for health and welfare plan services.

Susan is co-chair of the firm's Health and Welfare Plan Group.

## Key Matters

- Assisted a large Fortune 100 company in moving its active and retiree medical benefit platform to a private health care exchange
- Assisted a national beverage company in implementing a global employee assistance program, telehealth benefit, and company-wide back-up day care program
- Assisted a well-known high-tech company with the design and implementation of an innovative on-site medical clinic, fitness center, and wellness program
- Assisted a large regional health system in developing disease management and population health management programs for its employees and addressing related data sharing and HIPAA issues, including establishing a framework for data analytics, negotiating several complex vendor contracts, and HIPAA business associate agreements
- Represented a large grocery chain in direct contracting with preferred providers to develop centers of excellence and specialty networks with shared savings
- Represents employers in all facets of health care reform strategy and ACA compliance, including employer shared responsibility requirements, insurance market reforms, reporting and disclosure and ACA fees and taxes
- Represented insurer/TPA with DOL health plan audit
- Counsels clients on benefit issues with respect to same-sex marriage, transgender benefits, and surrogacy benefit
- Counsel clients on benefit issues in connection with economic downturn such as paid leave laws, PTO leave donation programs, qualified disaster relief payments, and impact of furloughs and reduced hours

## Recognitions

- *The Legal 500 US*, "Key Lawyer" in Employee Benefits, Executive Compensation and Retirement Plans (2021 & 2023)
- *The Best Lawyers in America*® Employee Benefits (ERISA) Law (2020–2024)
- *Chambers USA*, Employee Benefits & Executive Compensation (2018–2023)
- JD Supra Readers' Choice Awards, Top Author (2017)

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## Activities

- American College of Employee Benefits Counsel, Fellow
  - American Bar Association, Tax Section, Joint Committee on Employee Benefits, Member
  - Coalition of Women's Initiatives in Law, Member
  - National Association of Women Lawyers, Member
  - American Benefits Council, Member
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# Credentials

## EDUCATION

Susan received her J.D. from Northwestern University School of Law in 1991, and she received her B.A., *cum laude*, in Government from Georgetown University in 1986

## ADMISSIONS

- Illinois

## Related Insights & News

A list of Susan's speaking engagements and publications include the following:

- "Navigating Governance Challenges in Health and Welfare Plans", Practising Law Institute Seminar, October 30, 2023
- "Unpacking the Consolidated Appropriations Act – Health and Welfare Plans", West/Thomson Reuters Webinar, March 17, 2021
- "New Options for Affordable Health Coverage Under the American Rescue Plan Act," March 12, 2021
- "CAA Benefits Alert: Flexible Spending Account Guidance Clarifies Application of Consolidated Appropriations Act Changes," March 5, 2021
- "Tri-Agencies Clarify Outbreak Period Relief Due to COVID-19," Winston Client Briefing, February 26, 2021
- "CAA Benefits Alert: Employee Retention Credit Expanded," Winston Client Briefing, February 25, 2021
- "CAA Benefits Alert: New Compliance Guidance and MHPAEA Action Items for Insurers and ERISA Covered Benefits Plans under the Consolidated Appropriations Act," Winston Client Briefing, January 6, 2021
- "CAA Benefits Alert: Unpacking the Benefits Provisions in the Consolidated Appropriations Act, 2021 Surprise Billing," Winston Client Briefing, January 6, 2021
- "CAA Benefits Alert: 2021 Appropriations Bill Adds New ERISA Disclosure Requirements for Health Plan Brokers and Consultants," Winston Client Briefing, December 29, 2020
- "CAA Benefits Alert: 2021 Appropriations Bill Adds New Restrictions on "Gag Clauses" for Health Plans," Winston Client Briefing, December 29, 2020
- "CAA Benefits Alert: Flexible Spending Account Relief in the 2021 Consolidated Appropriations Act," Winston Client Briefing, December 29, 2020
- "CAA Benefits Alert: New Health Plan Reporting on Pharmacy Benefits and Drug Costs," Winston Client Briefing, December 29, 2020
- "ERISA Does Not Preempt Arkansas State Law That Regulates PBMs," Winston Client Briefing, December 15, 2020
- "Applying ERISA Fiduciary Rules to Health Plans, Services and Products 2020," PLI Webcast, November 4, 2020
- "HHS Secretary Azar Renews COVID-19 Public Health Emergency Declaration," Winston Client Briefing, July 24, 2020
- "Departments Issue Further Guidance Under FCCRA and CARES Act Affecting Health Plans," Winston Client Briefing, June 30, 2020
- "Treasury and IRS Clarify Tax Treatment of Certain Medical Care Arrangements," Winston Client Briefing, June 17, 2020

- “Compliance with COBRA During the COVID-19 Pandemic,” Winston Webinar, May 20, 2020
- “New IRS Guidance Provides Employers with Section 125 Flexibility During 2020,” Winston Client Briefing, May 18, 2020
- “It Is Time for a COBRA Checkup,” Winston Client Briefing, May 4, 2020
- “Agencies Issue Guidance Extending Certain Employee Benefit Plan Deadlines,” Winston Client Briefing, May 1, 2020
- “Departments Issue Guidance Under FFCRA and CARES Act Affecting Health Plans,” Winston Client Briefing, April 21, 2020
- “Medicare Complications Caused by COVID-19 for U.S. Seniors,” Winston Client Briefing, April 20, 2020
- “Employer Provisions in the Senate CARES Act,” Winston Client Briefing, April 3, 2020
- “Department of Labor Issues Preliminary Guidance under the Families First Coronavirus Response Act,” Winston Client Briefing, March 25, 2020
- “COVID-19: How is it Impacting Your Health Plan,” Winston Client Briefing, March 20, 2020
- “COVID-19 Testing and HSA Eligibility,” Winston Client Briefing, March 11, 2020
- “Proposed Rules Address Transparency in Health Coverage,” Winston Client Briefing, November 19, 2019
- “Legal Hot Topics in Employee Benefits Design,” Silicon Valley Employers Forum 2019 Bay Area Global Benefits Conference, May 2019
- “HR and Employee Benefits: Recent Developments and 2019 Trends,” Winston & Strawn’s Annual Tax Conference and Year-End Celebration, December 2018
- “HR and Employee Benefits: Recent Developments and 2019 Trends,” Winston Webinar, November 2018
- “Corporate Health & Well-being,” 2018 Healthcare Revolution® Conference, October 2018
- “ERISA Compliance in Direct Contracting for Healthcare: Challenges for Employers and Providers,” Strafford Webinar, October 2018
- “A New Direction for Health Reimbursement Arrangements,” Winston Client Briefing, October 2018
- “Legal Issues in Direct Contracting: The Employer Perspective,” 2018 Employer-Health System Direct Contracting & Strategic Partnerships Summit, July 2018
- “A New Pathway to Healthcare Delivery: Association Health Plans,” Winston Client Briefing, June 2018
- “HIPAA, ACA, and Tax Implications” and “EEOC Enforcement Action,” John Marshall Law School Center for Tax Law & Employee Benefit’s 15th Annual Employee Benefits Symposium, April 2018
- “2018 Hot Topics for Health & Welfare Plans, Fringe Benefits, and Withholding Rates,” Winston Webinar, February 2018
- “Association Health Plans: Meaningful Change or Much Ado About Nothing?” Winston Client Briefing, January 2018
- “The Future of Wellness Incentives,” *Corporate Wellness Magazine* Webinar, January 2018
- “Wellness Programs in 2018 - Clear as Mud,” *Corporate Wellness Magazine*, January 2018
- “Benefit and Compensation Provisions in the Tax Cuts and Jobs Act,” Winston Client Briefing, December 2017
- “Congressional Efforts at Tax Reform Taking Shape,” Winston Client Briefing, November 2017
- “IRS Enforcement of ACA Employer Penalties Begins,” Winston Client Briefing, November 2017
- “Winston’s Analysis of the Employee Benefits and Executive Compensation Provisions of the Proposed Tax Bill,” Winston Client Briefing, November 2017

- “Ask the Experts: All Things Compliance— COBRA, MEWA, ERISA, GINA, and More,” 9th Annual Employer Healthcare and Benefits Congress, October 2017
- “Trump Administration Sets the Stage for Sweeping Health Care Changes,” Winston Client Briefing, October 2017
- “What’s Next for Employer Plan Sponsors after Failed Congressional Attempts to Repeal/Replace the Affordable Care Act?” Winston Client Briefing, August 2017

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## **SEMINAR/CLE**

2024 Health Care & Life Sciences Summit

JUNE 4, 2024

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## **BLOG**

Recent Developments Highlight the Need for Fiduciary Attention to Health Plan Fees

FEBRUARY 13, 2024

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## **BLOG**

Federal Poverty Level Announced for 2024—What Does This Mean for Employer Shared Responsibility Rules?

FEBRUARY 12, 2024

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## **BLOG**

Winston & Strawn LLP: Benefits Bulletin – IRS Increases PCORI Fees Payable in 2024

OCTOBER 23, 2023

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## **RECOGNITIONS**

Winston Attorneys Recognized in *The Best Lawyers in America*® 2024

AUGUST 17, 2023

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## **BLOG**

Departments Release Proposed Mental Health Parity Regulations: Key Changes for Employers

AUGUST 4, 2023

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## **BLOG**

WA Cares Fund: Mandatory Deductions Will Begin July 1, 2023

JUNE 15, 2023

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## **RECOGNITIONS**

Winston & Strawn Recognized in *The Legal 500 U.S.* 2023

JUNE 7, 2023

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## **RECOGNITIONS**

JUNE 6, 2023

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**BLOG**

Benefits Bulletin: Health & Welfare Plans – May 2023

MAY 19, 2023

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**BLOG**

COVID-19 Federal Emergency Declarations Ending in May 2023: The Impact on Private Health Plans

FEBRUARY 2, 2023

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**BLOG**

Looming Deadline for Pharmacy Reporting

JANUARY 13, 2023

## Capabilities

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Labor & Employment

Employee Benefits & Executive Compensation

Restructuring & Insolvency

Tax

ERISA Litigation

Compliance Programs

Health Care

Insurance

Financial Services

Life Sciences

Medical Devices