TAX AND WEALTH ADVISOR ALERT: THE IMPORTANCE OF BENEFICIARY DESIGNATIONS

Some of your most significant assets, like your life insurance and retirement accounts, ask you to make beneficiary designations. If you make valid beneficiary designations on these assets, then upon your death they will pass directly to your named beneficiaries without being subject to the probate process. Click here to view our article on probate and why you might want to avoid it.

Many people overlook the importance of beneficiary designations and neglect to name beneficiaries because they think their other estate planning documents will cover those assets. However, beneficiary designations operate independently from other estate planning documents, like a will or trust agreement. Therefore, you should make beneficiary designations because your other estate planning documents will not control how these assets are to be distributed and to whom they should be distributed. If you neglect to name beneficiaries, then these accounts or policies could become part of your estate and be subject to the probate process.

Just as it is important to make beneficiary designations, it is equally as important to review and, if necessary, update those designations. Major life events, changes in circumstances, or even a change of heart can all warrant an update to beneficiary designations. It is good practice to review your estate plan every three to five years, and each time you do so you should be reviewing your beneficiary designations.

Finally, it is important to consider any unintended consequences to naming someone as a beneficiary. For example, if a special needs person receives assets through a beneficiary designation, then he or she may no longer be eligible for government benefits. In these circumstances and in others, you should consult with an estate planning attorney to discuss your options.

Beneficiary designations are an important part of your estate plan and require special attention. If you would like more information on beneficiary designations and estate planning in general, please contact attorney Kelly M. Spott.

EMPLOYMENT LAWSCENE ALERT: EMPLOYERS

MUST IMMEDIATELY DECIDE WHETHER TO IMPLEMENT SEPTEMBER 1, 2020 PAYROLL TAX DEFERRAL

On August 8, 2020, President Trump issued an Executive Memorandum directing the Secretary of the Treasury to defer the withholding, deposit, and payment of the employee portion of the Social Security tax (6.2% of wages) for the period beginning on September 1 and ending on December 31, 2020. The deferral applies for employees whose pre-tax bi-weekly wages or compensation is less than $4,000. On an annualized basis, this equates to a salary not exceeding $104,000.

The IRS recently issued limited guidance on the implementation of the deferral. Open issues and takeaways are summarized below.

Additional Detail

In addition to calling for the deferral of the payroll tax, the Memorandum directs the Secretary to explore avenues for eliminating the taxpayers' obligation to repay the deferred taxes in the future. It should be noted that only Congress, not the Secretary, has the authority to waive taxes.

The Memorandum does not provide detail on how the payroll tax deferral will be implemented. In related interviews, the Secretary commented that, while he hoped that many companies would participate, he couldn't force employers to stop collecting and remitting payroll taxes. In other words, he suggested that the payroll tax deferral would be voluntary—a proposition not included in the Executive Memorandum.

Requests for Clarification

Uncertainty surrounding how to implement the payroll tax deferral resulted in requests from multiple trade groups for clarification, including an August 18 letter signed by 33 trade groups, including the U.S. Chamber of Commerce. The letter, submitted to the Secretary and to the respective leader of the U.S. Senate and of the U.S. House of Representatives, notes that under current law, the Memorandum creates a substantial tax liability for employees at the end of the deferral period.

While the stated purpose of the Memorandum was to provide wage earners with additional available spending money, unless Congress later acts to forgive liability for the deferred payroll tax, the affected earners will owe an increased tax bill next year. As the U.S. Chamber of Commerce letter maintains, the deferral "threatens to impose hardship on employees who will face a tax bill" in an amount of double the usual payroll deduction for Social Security (amounting to 12.4% of employee wages) in the first four months of 2021.

The following chart illustrates the U.S. Chamber of Commerce's assessment of the magnitude of the potential tax bill for employees compared to the immediate benefit of the deferral:

Annual Income	Bi-Weekly Pay	Increase in Take-Home Pay by Pay Period	Tax Bill Due in 2021 (based on 9 pay periods)
$35,000	$1,346.15	$83.46	$751.15
$50,000	$1,923.08	$119.23	$1,073.08
$75,000	$2,884.62	$178.85	$1,609.62
$104,000	$4,000	$248.00	$2,232.00

The U.S. Chamber of Commerce letter further states that many of its employer members would likely decline to implement the deferral, choosing instead to continue to withhold and remit to the government the payroll taxes required by law.

IRS Notice 2020-65

Late in the afternoon on August 28, 2020, the IRS issued Notice 2020-65 to provide guidance regarding the payroll tax deferral. The Notice clarifies that any deferred amounts must be recouped by being collected from employee wages and repaid during the period between January 1, 2021 and April 30, 2021. Interest and penalties begin to accrue May 1, 2021 on any unpaid amounts. While the Notice is silent on the issue, it is presumed, because of the normal operation of payroll tax law, that employers would be responsible for paying any interest and penalties that accrue, in addition to paying any underlying deferred amounts that cannot be collected from employees.

Some questions about how to implement the deferral remain unanswered by the IRS guidance. Specifically, the guidance addresses neither self-employed individuals nor the method for reporting the deferral of taxes on IRS Forms 941 or W2. The guidance is also silent on how to collect deferred tax for an individual who is no longer employed for all or part of the 2021 repayment period. Staffing agencies, in particular, are concerned about employer exposure to the repayment cost in the event that employees for whom taxes were deferred are no longer employed during the repayment period. It is not clear that deducting the amount owed from an employee's final paycheck would be specifically permitted under either federal or state law, or any applicable bargaining agreements.

Decisions, Decisions

While some employers may welcome the ability to offer the payroll tax deferral to employees as a current relief measure, others may view with some reluctance the prospect of exposure to additional payroll tax costs coupled with the need to re-code payroll software effective September 1, 2020, January 1, 2021, and May 1, 2021. Implementing the current deferral and future double collection would also require careful and accurate communication to employees.

The IRS guidance leaves the door open for employers to avoid, rather than to implement the deferral, and to proceed, instead, to process payroll according the normal procedures. In the language of the guidance, an employer may, "if necessary, . . . make arrangements to otherwise collect the total Applicable Taxes from the employee."

O'Neil, Cannon, Hollman, DeJong and Laing remains open and ready to assist you. To discuss how the Memorandum, IRS guidance, and practical considerations relevant to the payroll tax deferral may apply to your business objectives and circumstances, please speak to your regular OCHDL contact.

JOHN G. GEHRINGER NAMED 2021 BEST LAWYERS® "LAWYER OF THE YEAR"

John G. Gehringer was recently recognized by Best Lawyers as the 2021 "Lawyer of the Year" for Construction Law.

Only a single lawyer in each practice area and designated metropolitan area is honored as the "Lawyer of the Year," making this accolade particularly significant. Receiving this designation reflects the high level of respect a lawyer has earned among other leading lawyers in the same communities and the same practice areas for their abilities, their professionalism, and their integrity.

In addition to the "Lawyer of the Year" award, John G. Gehringer was also listed in the 2021 Edition of *The Best Lawyers in America* in the following practice areas:

- Commercial Litigation
- Corporate Law
- Real Estate Law

Best Lawyers has published their list for over three decades, earning the respect of the profession, the media, and the public as the most reliable, unbiased source of legal referrals. Since it was first published in 1983, *Best Lawyers* has become universally regarded as the definitive guide to legal excellence.

20 OCHDL LAWYERS SELECTED AS 2021 BEST LAWYERS®; ANOTHER 5 NAMED BEST LAWYERS: ONES TO WATCH

We are pleased to announce 20 of our lawyers have been included in the 2021 Edition of *The Best Lawyers in America*, and an additional five have been selected as 2021 *Best Lawyers: Ones to Watch*.

The following are the O'Neil, Cannon, Hollman, DeJong and Laing lawyers named to the 2021 lists:

Best Lawyers in America

- Douglas P. Dehler – Litigation – Insurance
- James G. DeJong – Corporate Law, Mergers and Acquisitions Law, and Securities / Capital Markets Law
- Seth E. Dizard – Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law and Litigation – Bankruptcy
- Peter J. Faust – Corporate Law and Mergers and Acquisitions Law
- John G. Gehringer – Commercial Litigation, Construction Law, Corporate Law, and Real Estate Law
- Joseph E. Gumina – Employment Law – Management and Litigation – Labor and Employment
- Dennis W. Hollman – Corporate Law and Trusts and Estates
- Grant C. Killoran – Commercial Litigation and Litigation – Health Care
- JB Koenings – Corporate Law
- Dean P. Laing – Commercial Litigation, Personal Injury Litigation – Plaintiffs, and Product Liability Litigation – Defendants
- Gregory W. Lyons – Commercial Litigation and Litigation – Insurance
- Patrick G. McBride – Commercial Litigation
- Thomas A. Merkle – Family Law
- Joseph D. Newbold – Commercial Litigation
- Chad J. Richter – Business Organizations (including LLCs and Partnerships) and

Corporate Law

- John R. Schreiber – Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law and Litigation – Bankruptcy
- Jason R. Scoby – Corporate Law
- Steven J. Slawinski – Construction Law

Best Lawyers: Ones to Watch

- Kelly M. Spott – Trusts and Estates
- Trevor C. Lippman – Litigation – Trusts and Estates
- Erica N. Reib – Labor and Employment Law – Management and Litigation – Labor and Employment
- Christa D. Wittenberg – Commercial Litigation

About Best Lawyers

Best Lawyers has published their list for over three decades, earning the respect of the profession, the media, and the public as the most reliable, unbiased source of legal referrals.

Best Lawyers: Ones to Watch recognizes associates and other lawyers who are earlier in their careers for their outstanding professional excellence in private practice in the United States.

Lawyers on *The Best Lawyers in America* and *Best Lawyers: Ones to Watch* lists are divided by geographic region and practice areas. They are reviewed by their peers on the basis of professional expertise, and they undergo an authentication process to make sure they are in current practice and in good standing.

EMPLOYMENT LAWSCENE ALERT: ACTION REQUIRED BY AUGUST 31, 2020 FOR CERTAIN RETIREMENT-RELATED CARES ACT RELIEF

An August 31, 2020 deadline applies both to individual retirement account participants who want to repay a required minimum distribution received in 2020 and to employer plan sponsors who wish to reduce or suspend certain 401(k) or 403(b) safe harbor employer contributions. Details on each of these special tax relief provisions are summarized below.

Employers and individuals who wish to avail themselves of these special tax relief provisions should take prompt action.

Deadline for Repayment of Certain Waived 2020 Required Minimum Distributions

As we've described previously, tax law generally requires a 401(k), 403(b), or 457(b) retirement plan participant, or IRA owner, to take required minimum distributions (RMDs) annually once the owner reaches age 72 (or 70 ½ under the SECURE Act).

In late March 2020, the CARES Act waived the requirement to take an RMD from a retirement plan or IRA in 2020. For retirement account owners who had already taken 2020 RMDs and did not need them, the CARES Act provided a way to return them. Although RMDs are not usually eligible for rollover treatment, the CARES Act repayment mechanism is to treat the waived RMDs as if they are distributions eligible for rollover. Instead of actually rolling the amount over to a different plan, however, the CARES Act permits a 2020 waived RMD amount to be repaid only to the same account that paid it out. Any repayment, as described in the CARES Act, was required to take place within the standard 60-day window for making a rollover from one tax-favored account into another.

Because the CARES Act was passed in late March, the 60-day repayment period had by then already expired for those who had taken an RMD in early January 2020. The more recent IRS Notice 2020-51 extends the 60-day window period, so that any waived RMDs received on or after January 1, 2020 may now be repaid, provided that such repayment occurs by August 31, 2020.

Employer plan sponsors may also wish to review whether their plan document should be amended by the deadline to accept RMD repayments if their participant population desires to repay previously-distributed 2020 RMDs to the plan.

Employer Deadline to Reduce or Suspend 401(k) or 403(b) Safe Harbor Contributions

In a separate announcement, Notice 2020-52, the IRS has provided special relief to employer plan sponsors of 401(k) and 403(b) retirement plans who wish to make a mid-year reduction or suspension of safe harbor nonelective employer contributions. The ability to take such action expires on August 31, 2020 and should be properly documented as of that date.

Background

More and more employer sponsors of workplace retirement plans, in recent years, have chosen to adopt a "safe harbor" employer contribution feature. The key advantage of safe harbor status for a tax-qualified retirement plan is that the plan is deemed to treat highly and non-highly compensated employees fairly, with respect to one another. It is therefore exempt from the otherwise applicable annual nondiscrimination testing.

In exchange for safe harbor status and the perk of avoiding complex and sometimes costly nondiscrimination testing, a safe harbor plan must meet certain requirements, including committing to provide a minimum employer contribution or formula, immediate vesting of the contributions, and the provision of an informational notice regarding the contributions before the beginning of the plan year (a safe harbor notice).

The Safe Harbor 12-Month Rule

Typically, once a safe harbor provision is adopted for a retirement plan, it must be in effect for all 12 months of the plan year. This requirement is intended to prevent employers from avoiding nondiscrimination testing if they do not honor the corresponding requirement to contribute to the plan for the benefit of participants.

Generally, there are two exceptions to the 12-month rule that permit a mid-year suspension or reduction of the safe harbor contribution:

1. The first applies if the employer is operating at an economic loss for the plan year.
2. The second applies if the safe harbor notice explicitly reserves to the employer the right to amend, reduce, or suspend the safe harbor contribution during the year.

Under either exception, an additional notice of amendment, reduction, or suspension must be provided to all participants at least 30 days in advance of the effective date of such action. As a result of any mid-year change to a safe harbor contribution, a plan is required to pass nondiscrimination testing in lieu of relying on the safe harbor testing exemption for the year.

Temporary Relief Related to Mid-Year Safe Harbor Nonelective Contribution Changes and Notices

IRS Notice 2020-52 provides special relief under which employers may make a prospective mid-year suspension or reduction of safe harbor nonelective contributions to 401(k) and 403(b) plans after March 13, 2020, for the balance of the year, regardless of whether the employer has satisfied either the requirement of incurring an economic loss or of previously providing a safe harbor notice reserving the right to change contributions.

Additionally, for safe harbor nonelective contribution plans, rather than providing the revised safe harbor notice at least 30 days before the effective date of the suspension or reduction, the notice must be provided by August 31, 2020.

This relief is time-limited, however. To take advantage of these special rules, a plan amendment suspending or reducing the safe harbor contribution must be adopted by August 31, 2020.

Note that the relief provided in IRS Notice 2020-52 does not apply to a mid-year reduction of 401(k) safe harbor *matching* contributions. This is because of the IRS's view that matching contribution levels as communicated to employees directly affect employee decisions regarding elective contributions and should therefore not be changed.

Note also that this article does not address the implications of certain SECURE Act changes to the safe harbor notice requirement, of the impact of IRS Notice 2020-52 thereon.

Conclusion

The temporary relief provided in IRS Notices 2020-51 and 2020-52 will respectively assist individual taxpayers seeking to avoid taking RMDs in 2020, and employer plan sponsors seeking 2020 cost reductions. In either case, action to take advantage of the relief must be taken by August 31, 2020.

The attorneys of the Labor and Employment Group of O'Neil Cannon are actively monitoring COVID-19 developments and are available to assist employers with related employment law and employee benefit plan compliance matters. Please contact us if you need assistance in amending your employer-sponsored retirement plan to accommodate mid-year safe harbor changes or the return of 2020 RMDs.

TAX AND WEALTH ADVISOR ALERT: WHAT IS PROBATE AND WHY SHOULD I AVOID IT?

Probate is the legal process during which a court oversees the collection and transfer of a person's assets upon his or her death. In general, the probate process includes filing a will, appointing a personal representative, inventorying the decedent's assets, paying the decedent's debts, filing taxes, and distributing the balance of the estate according to the decedent's will. If the decedent did not leave a will, then the decedent's property is distributed according to Wisconsin's intestacy laws.

Many people seek to avoid probate because probate documents are public record, so avoiding probate means maintaining a sense of privacy. Additionally, the probate process can be very time consuming, ranging anywhere from six months to two years, and expensive. Expenses such as court costs, probate bonds, fees paid to the personal representative, and attorneys' fees can all add up to a significant amount by the end of the probate process. Because the estate generally pays for these costs, the probate process can significantly drain an estate and take away what you left behind for your beneficiaries.

With a good estate plan in place, it is possible for your estate to avoid the probate process, or at least lessen the process's impact on your estate. If you would like more information on estate planning options to avoid probate, please feel free to contact attorney Kelly M. Spott.

THE WILAW QUARTERLY NEWSLETTER

Newsletter Article Highlights:

- Should a Contractor Stop Work Due to Nonpayment?
- How a Trust Can Provide Asset Protection for Your Children
- Wisconsin Will Not Tax Forgiven Paycheck Protection Program Loans
- When Are My Employees Entitled to Leave under the FFCRA because their Children are Home from School or Daycare?

Firm News:

- Attorney Joseph Gumina Featured in *Super Lawyers*
- Steve Slawinski Published in *State Bar's Construction Blog*
- Attorneys Erica Reib, Joe Newbold, and Grant Killoran Featured in *Wisconsin Lawyer*
- Attorney Kelly M. Spott Admitted into the Florida State Bar

Click the image below to read more.

COVID-19 RAISES PRIVACY ISSUES FOR MAJOR-LEAGUE BASEBALL

After months of delay trying to address COVID-19 issues, the 2020 Major League Baseball ("MLB") season finally opened Thursday night with the New York Yankees defeating the Washington Nationals, 4-1, and the Los Angeles Dodgers pulling away from the San Francisco Giants for an 8-1 victory. Because of the COVID-19 pandemic, this season – assuming it is not called off because of COVID-19 outbreaks – will be unlike any prior MLB season. The regular season has been reduced from 162 games to 60 games, the number of playoff teams was expanded from 10 to 16 teams, games are being played in empty stadiums, and players, coaches, and other staff are subject to extensive COVID-19 testing and daily monitoring.

As of July 17, 80 players have tested positive for COVID-19, 17 of which tested positive after teams began their workouts on July 1. Of those 80 players, the general public knows the identity of only 56 of them. Why only 56, especially since MLB clubs traditionally have disclosed details of a player's injury? For example, when New York Mets pitcher Noah Syndergaard tore the ulnar collateral ligament in his pitching elbow in March, the Mets announced that Syndergaard had suffered the injury and would undergo Tommy John surgery. The Mets later announced that the surgery had been successful, and that Syndergaard was expected to pitch again at some point during the 2021 season.

MLB clubs are more tight-lipped about COVID-19 issues. MLB has effectively created a COVID-19 Related Injured List for players who have tested positive, have been exposed, or have shown symptoms of the COVID-19. The list does not differentiate between players who have tested positive and players who have been exposed to someone who has tested positive for COVID-19, and is not being published as a stand-alone list. Instead, players with positive COVID-19 testing or exposure status will be acknowledged on the normal injury report just like any other injured player. Their injury, however, will be described as an undisclosed injury, an illness, or a non-baseball injury. While naming a player to the injury list with a designation of "undisclosed" does open the door for public speculation regarding a player's health status, the various designations on the list do not function to definitively confirm that a particular player has tested positive for or been exposed to the virus that causes COVID-19.

Why do MLB clubs disclose less about the status of a player who is missing games because of COVID-19 than a player one who is out for the season with a torn elbow ligament?

The simple answer is that the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and the Americans with Disabilities Act ("ADA") provide broad health privacy and confidentiality protections for players. Specifically, HIPAA and the ADA each restrict the clubs' ability to publicize information about employee illness without permission.

How do HIPAA and the ADA Apply?

HIPAA applies to an MLB club in its role as a health-care provider to the players. HIPAA is a federal law that was created to protect sensitive patient health information and prevents disclosure of individual health information without such individual's consent. This privacy rule generally applies only to specified types of covered entities and their associates. Covered entities include healthcare providers and group health insurance plans. Certain business associates and vendors of a covered entity can also be required to observe HIPAA's requirements. Where an entity is either not regulated by HIPAA, or is subject to HIPAA, but has obtained individual consent, the federal privacy law does not prevent the disclosure of personal medical information. Because professional sports teams provide healthcare to their players via team doctors, they are healthcare providers under HIPAA. The terms and conditions of professional athletes' employment, as documented in the applicable collective bargaining agreement, generally requires player consent to disclose individual medical information relevant to team status.

The ADA applies to an MLB club in its role as an employer. The ADA functions to prohibit employers from discrimination against employees on the basis of a disability and to require employers to treat all information about employee illness as a confidential medical record. While federal guidance indicates that COVID-19 status is unlikely to constitute a disability, the Equal Employment Opportunity Commission ("EEOC") has made clear that employers must treat employee COVID-19 status as confidential.

Why is There Different Treatment?

An elbow injury and a positive COVID-19 test are treated differently because of HIPAA, the ADA, and MLB's collective bargaining agreement and standard player contract. MLB players and clubs must operate in accordance with the health information disclosure rules as currently codified under Article XIII.G.(1) of the collective bargaining agreement known as the 2017-2021 Basic Agreement (the "CBA") and by Paragraph 6(b)(1) of each standard player contract, known as the Uniform Player's Contract ("UPC"). Under these agreements, each player is required to execute a HIPAA-compliant authorization for the use and disclosure of health information about the player. By signing the UPC, the player authorizes disclosure of employment-related injuries. The UPC incorporates the relevant health information disclosure provisions of Article XIII.G. of the CBA, Section 4, which provide that:

> [for] public relations purposes, a Club may disclose the following general information about employment-related injuries: (a) the nature of a Player's injury, (b) the prognosis and the anticipated length of recovery from the injury, and (c) the treatment and surgical procedures undertaken or anticipated in regard to the injury.

If a medical condition, other than an employment-related injury, prevents a player from playing and the player has not provided the club with specific written authorization to disclose information about the medical condition, the club may disclose only that a medical condition is preventing the player from playing and the anticipated absence of the player from the club. COVID-19 status, therefore, is not deemed to be an employment-related injury that would allow an MLB club to disclose details regarding prognosis and treatment. Although a player may authorize a team to disclose his COVID-19 status, such authority is not automatic under either HIPAA or the documents governing the employment relationship. The ADA does not explicitly address employee authorization of an employer to disclose medical information, but does permit limited disclosure as necessary to respond to a request for reasonable accommodation.

In practical terms, this compliance with the HIPAA privacy and ADA confidentiality rules with respect to COVID-19 means that even if a player tests positive, the club or its staff may not disclose that to the public unless granted permission to do so by the player. Any unauthorized disclosure could constitute a HIPAA violation, for which significant federal civil monetary penalties may apply if the U.S. Department of Health and Human Services investigates a compliant or performs a compliance audit. Additionally, a player might be able to bring a collective bargaining grievance, or to allege a breach of the employment contract.

<u>Lessons for the Rest of Us</u>

Of course, most businesses are not professional sports franchises with collective bargaining agreements providing HIPAA disclosure consent. The caution displayed by the MLB in avoiding the disclosure of player COVID-19 status, however, is a reminder to all employers with access to employee health information and records to carefully assess which health-related information disclosures may or may not be permitted under applicable law.

<u>HIPAA</u>

HIPAA is a complex health privacy law with multiple exceptions and with sometimes conflicting state law counterparts. Health care providers, employer sponsors of self-insured group health plans and their business associates are subject to its requirements and should take care to ensure that affirmative compliance actions are taken and maintained. Violations of these rules, as well as the inability to demonstrate operational and documented (written) compliance, can subject the health care providers, health plan sponsors, or their associates, to large civil, or even criminal, penalties.

<u>The ADA, FMLA, and GINA</u>

For employers who, unlike MLB clubs, are not directly subject to HIPAA, it is important to remember that other laws provide separate protections for employee health information. Any information known to an employer regarding an employee’s disability or gathered as a result of an employer-provided medical examination (which can include taking a temperature) should remain confidential. Employers must maintain all information about employee illness as a confidential medical record in compliance with the ADA and EEOC guidance. Similarly, employers subject to the Family and Medical Leave Act ("FMLA") or the Emergency Family Medical Leave ("EMFL") provisions of the CARES Act must confidentially maintain any records and documents relating to employee (and family) medical certifications and medical histories and created for FMLA or EMFL purposes. The Genetic Information Nondisclosure Act ("GINA") also requires employers to keep all genetic information, including information about an individual's genetic tests, the genetic tests of a family member, family medical history, regarding employees confidential. The ADA, FMLA, EFML, and GINA all require that such records be stored separately from the usual personnel files.

If you have questions related to your business's obligations under the ADA, FMLA, CARES Act, or GINA, or HIPAA, or seek attorney-client privileged review of your current compliance program, including as to HIPAA policies and procedures, please contact your regular OCHDL attorney or Pete Faust.

ATTORNEY STEVE SLAWINSKI FEATURED IN MERIT SHOP CONTRACTOR

Recently, the *Merit Shop Contractor* magazine featured an article by Attorney Steve Slawinski entitled "Dispute Resolution: Mediation and Arbitration in Today's Construction World." In this article, Attorney Slawinski describes and explains mediation and arbitration, detailing the differences between the two and ultimately how they work.

Read the full article here.

STEVE SLAWINSKI PUBLISHED IN STATE BAR'S CONSTRUCTION BLOG

With the ongoing economic impact of the COVID-19 pandemic, construction lien rights have become more vital than ever to businesses in the construction industry. To help navigate through this topic, Attorney Steve Slawinski recently authored an article entitled "101: Wisconsin's Construction Lien Law," which appeared in the *State Bar of Wisconsin Construction Blog*. In the article he provides a refresher course on the basics of construction liens on privately owned construction projects in Wisconsin.

Read the full article here.

For more information on this topic contact Steve Slawinski at 414-276-5000 or steve.slawinski@wilaw.com.