



SBCA Annual Meeting 2024
Agenda

Saturday, February 24, 2024

4:00 P.M. – 8:30 P.M. CST

Crystal One and Two

Henderson Beach Resort

Destin, FL

Discussion Leaders

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| 4:00 p.m. Open Meeting/Intro Remarks | <i>Paula Calimafde</i> |
| 4:15 p.m. Report of Nominating Committee <ul style="list-style-type: none">- Report on Officers for 2024- Election of New Directors & Advisory Board Members | <i>Matt Kadish</i> |
| 4:25 p.m. Report on Humanitarian Award | <i>Neil Carrey</i> |
| 4:30 p.m. Chair's Report - Paula's Overview of 2023 | <i>Paula</i> |
| 4:40 p.m. David Crow's Crystal Ball for 2024 | <i>David Crow</i>
<i>Panel Discussion with David, Paula, Matt, and Jessie Summers</i> |
| 5:05 p.m. What is Likely to Happen Legislatively in 2024 – Too Early to Guess on Election Results? | <i>Paula, David, Matt</i> |

- 5:20 p.m. **Issues of Interest** *Paula, Matt*
- Small Business Retirement Plan Issues - SECURE 2.0, SECURE 3.0?? - Retirement Savings for Americans Act (RSSA) - other issues *Paula, Alex Brucker, Elise Feldman, Bill Miller, Mitchell Rubin, Sandy Turner,*
- Allowing non-C small business owners to participate in their own cafeteria and H & W benefit plans *Elise, Sandy*
- Making 199A permanent and if possible, simplify it and to treat all small businesses the same (i.e., remove the distinction for specified service or trade businesses) *Tom Nichols, Matt, Paula*
- FTC proposed rule on non-competes
- What provisions of the Tax Cuts and Jobs Act do we want to make permanent in addition to 199A? *Karen*
- SALT and property tax deduction
Estate tax exemption level
Others? *General Discussion*
- Changes to Social Security – what do we think of means testing? Increasing the retirement age? Paying Social Security taxes on all income or after a possible donut? Do we want to take a position? *General Discussion*
- Estate Tax Issues – RMD issues after SECURE 2.0? Lots of chatter on the “huge loophole for the rich” the step up in basis for assets going through the estate. Other issues we need to monitor or take an active role on? *Paula, Marc Feinberg, Harris Markhoff, Gary Longmore*
- The Wealth Tax – What do we think about it? Is there any way to tax the billionaires? Do we care?
- 6:10 p.m. **Break for Working Buffet Dinner - Presentation of the Special Achievement Award to Charlie Johnson** *Paula, Matt, Karen, everyone!*
- 6:45 p.m. **SBCA Priorities for 2024** *Paula, Matt*

Each member will have about five minutes to discuss his/her top 3 priorities which would make the greatest impact on the member’s business or with his/her clients – feel free to also discuss trends in your business and what tax, employee benefit and health care issues are of greatest concern to you. We will establish our top 5 priorities by the end of our Sunday meeting. Please be as specific (and creative) as possible. Remember the idea for 401(k) safe harbors came out of our priority session many years ago... and then we were able to make it into law! According to Mort Harris, the IRA was born at the SBCA as well.

8:30 p.m. Adjourn for Evening – Tomorrow’s Meeting Starts at 7:30 a.m. Continental Breakfast will be available

Sunday, February 25, 2024
7:30 A.M. – 9:45 A.M. CST
Crystal One and Two
Henderson Beach Resort
Destin, FL

Discussion Leaders

7:30 a.m. Open Meeting/Intro Remarks

Paula Calimafde

7:35 a.m. SBCA Priorities for 2024 (If Needed)

Paula, Matt Kadish

Same rules as on Saturday - each member will have an opportunity to discuss his/her top 3 priorities and trends in his/her business in 5 minutes. Watch Matt work his magic!

- 7:45 a.m. **Awards Reception and May Meeting** *Leanne Redstone, Jessica Summers, Alex Brucker*
Discussion on Congressional and Individual Awards, including the Mort Harris Small Business Person of the Year Award and the Connie Murdoch Award
Leanne, Jessie
Willard Hotel for the Congressional Awards Reception this Year
Alex, general discussion
Importance of PAC Contributions, Discussion on which members of Congress deserve to be nominated.
- 8:05 a.m. **A Word from our Membership Committee** *Alex, Elise Feldman, Karen Rotgin, Mike Anderson*
- 8:25 a.m. **Group Members Who Did Not Register for SBCA Meeting are Welcome to Join the Meeting**
- 8:25 a.m. **CEO's Report and Topics of Interest to Matt, Particularly from the Business/Tax Side** *Matt, Tom Nichols*
Corporate Transparency Act
- 8:40 a.m. **Retirement Plan Issues of Interest** *Paula, Bill Miller, Marc Feinberg, Mitchell Rubin, Elise Feldman, Sandy Turner, Michael Anderson*
SECURE 2.0 Proposed Regs
Anything going on with MEPS?
Any info on Final Regs for 10 year RMDs?

9:05 a.m. **Estate Tax Legislative and Regulatory Issues and Strategy**

Income Tax, Health Care Legislative and Regulatory Issues and Strategy:

Health Care

- Supplemental health care proposed regs

Pass- Through Issues *Marc, Harris Markhoff, Gary Longmore*

- Issues/proble
ms *Karen, Paula (giving Gary Kushner's report)*

Employment Law Issues *Matt, Tom Jessie*

409A Relief *Matt*

- Any aud its goi ng on?
- Should we keep p igh ting this code sect

9:30 a.m. **Establish Top 5 Priorities – Discussion**

Matt, Paula

9:45 p.m. **Adjourn**