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FOCUS

President's Message

Justin Carlson

One last hello to our ACC South Florida chapter, to our members and our sponsors, board and staff. As Boyz II Men said lyrically, we've come to the end of the road (feel free to cue that track while you read this article). My two-year term as chapter president will conclude on September 30. Fittingly, my last act was to preside over our nautical themed CLE conference at the Hard Rock. It was wonderful to see so many of you there in your seaworthy best. As befits a Florida native (not sure if I have earned the label "Florida Man"), I plan to spend my retirement at sea.

While I ended my term on a high note, there have been many highlights over the past two years. Some of the events which stick out most in my mind include learning to make sushi at Uchi in Wynwood, two consecutive cowboy themed national conferences in San Antonio and Nashville, fantastic rooftop holiday parties, learning how to curl and to play pickleball, cooking and mixology classes, and seeing the Savannah Bananas. I'm not sure how I managed to impose myself on two consecutive local CLE conferences, but dinosaur and boat themes are as good bookends as I could imagine from my childhood to today. Excellent job, CLE committees!

Which means I fully expect a Caribbean-themed CLE conference next year as I pass the torch to Chris Aird, someone who has given very much to this chapter already and will be a fantastic captain for this ship. His accent alone will bring a significant

upgrade to the presidential welcomes you receive at many of our events, but there is also the tantalizing possibility of jerk chicken and curry goat. I am very grateful to Chris for his support this year as our president-elect, and also to our immediate past president Aline Drucker for her help and guidance.

It has truly been a pleasure to serve with our entire volunteer Board of Directors, each of whom are impressive attorneys but even better friends. They've applied their considerable skills to the task of managing this chapter with excellence and made this leadership role the easiest and most enjoyable I've ever had.

A special thank you to our Executive Director Christina Kim. My repeated expressions of gratitude to her have certainly helped fill the word count for these articles but are in no way hyperbolic. This chapter and the quality of our experience as directors, members and sponsors are a direct reflection of her incredible dedication, effort and ability.

While I step away from the presidency this year, I still plan to be a very active member of this chapter. Since I joined in 2012 and first attended the holiday party (which was thankfully not interrupted by the Mayan apocalypse), this organization has been a major part of my life. I've made many friends over 13 years with the chapter, formed meaningful professional and personal relationships, and (the gold standard for all professional associations)



even got a job! A special thanks to past president Jessica Rivera for her mentorship within this chapter, as an attorney, and for launching me as a general counsel!

I share this with you not to turn an article into a biography, but to show the tremendous value you can get out of your ACC membership if you actively participate. All sorts of unexpected, serendipitous things can happen, but only if you are there! I have hired excellent data privacy, labor and employment, and governance outside counsel from our chapter sponsors (I won't name names out of respect for our other sponsors, but you know who you are!). I have learned much from CLEs presented by each of our sponsors, helping me tremendously in my role. I hope if

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End of 2025 and Beyond: EEOC Sharpens Focus on Pregnant Workers Fairness Act, Majority Group Discrimination, and DEI

By Maritza Gomez, Partner and Megan Janes, Partner, Fisher Phillips

There have been numerous changes at the EEOC since the start of the year, including changes in enforcement priorities and published guidance. This article will summarize the changes, make predictions for the end of 2025 and beyond, and close with a list of action items to reduce risk for employers.

Biggest Changes to Track

- In March, the EEOC issued guidance on workplace DEI programs following President Trump's executive orders.
- In May, a Louisiana federal court struck the portion of the EEOC's Rule implementing the Pregnant Workers Fairness Act (PWFA) that included abortion as a related medical condition and suggested that employers are required to provide accommodations to employees having purely elective abortions. The EEOC was ordered to implement new regulations and guidance.
- In June, the EEOC updated its enforcement guidance on workplace harassment following a federal court in Texas striking down portions of the prior guidance requiring bathroom, dress, and pronoun accommodations.
- The agency's enforcement activity has taken a dip in 2025. While the EEOC initiated 111 new lawsuits on behalf of alleged victims of workplace discrimination in 2024, it had only filed about 43 lawsuits by August 2025.

What's Expected in the Near Future

We expect to see PWFA cases rise. In June, the EEOC filed a suit for pregnancy discrimination in New York alleging that the employer violated the PWFA after terminating an employee who had given birth after allegedly asking about the possibility of post-child accommodations.

"Majority Group discrimination" cases are also expected to rise following the Supreme Court's June 2025 decision

in *Ames v. Ohio Department of Youth Services*. Plaintiffs no longer need to "show background circumstances to support the suspicion that the defendant is that unusual employer who discriminates against the majority." The Court affirmed that Title VII's prohibition on discrimination applies to all groups. In that case, a heterosexual, Caucasian woman claimed discrimination, alleging that LGBTQ+ employees were promoted over her despite her qualifications. The Sixth Circuit had previously upheld a summary judgment granted in favor of the employer, citing the employee's failure to meet the heightened standard.

Additionally, we expect to see a rise in religious discrimination cases. In its August press release, the EEOC detailed the following updates:

- In June, the EEOC filed suit against a hotel for initially granting a full-time employee's Sabbath accommodation request and allowing another employee to cover the Sunday shift, but subsequently stopping the accommodation.
- Also in June, the EEOC sued a manufacturer for not accommodating an employee's request to wear a skirt over her pants for religious reasons.
- In July, EEOC filed suit against a hospital for firing a security guard who opposed getting the COVID-19 vaccine based on his religious beliefs.
- Also in July, the EEOC initiated suit against another hospital, claiming that the employer had violated federal law by failing to provide a reasonable accommodation to employees who requested to be exempt from receiving the COVID-19 vaccine because of religious and disability reasons.
- In another July case, the EEOC sued a winter sports park for terminating an employee for faith-based social media posts.

- The EEOC also highlighted several case resolutions, totally over \$2 million, with \$1 million of that coming from a settlement with a healthcare system over firing employees for refusing to comply with the Covid-19 vaccine policy.

Finally, we expect increased scrutiny of DEI programs. In March, the EEOC and DOJ released guidance documents titled "What to Do If You Experience Discrimination Related to DEI at Work" and "What You Should Know About DEI-Related Discrimination at Work" addressing DEI-related discrimination. This guidance emphasizes that employers cannot restrict membership in employee resource groups based on race, ethnicity, or gender, as such exclusion may constitute unlawful discrimination.

The guidance also states that separating employees by race or sex for training or programs is unlawful, even if the content is identical. Furthermore, certain types of DEI mandatory training, could lead to harassment claims if they include content that could be perceived as discriminatory.

Recommendations

Employers should take proactive steps in light of changes to EEOC guidance and enforcement priorities, including:

1. Comply with the Pregnant Workers Fairness Act (PWFA)

- **Training and Awareness:** Conduct regular training sessions for HR personnel and management to ensure they are aware of the requirements under the PWFA. This includes understanding the rights of pregnant workers and potential accommodations.
- **Policy Updates:** Review and update workplace policies to ensure they align with the PWFA. This includes revising accommodation request procedures and ensuring that pregnant workers are not subjected to discrimination or retaliation.

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2. Address Majority Group Discrimination Claims

- **Equal Opportunity Policies:** Reaffirm commitment to equal opportunity by ensuring that all employment decisions are based on merit and qualifications, irrespective of the employee's majority or minority status. This is particularly important following the Ames decision described above.
- **Documentation and Transparency:** Maintain thorough documentation of all employment decisions, including promotions and terminations, to provide transparency and defend against potential majority group discrimination claims.

3. Review Religious Accommodation and Anti-Discrimination Policies

- **Accommodation Requests:** Establish a clear process for handling religious accommodation requests. Ensure that requests are evaluated fairly and consistently, and that decisions are well-documented.
- **Training:** Provide regular training to management and staff on religious accommodations.

4. Evaluate Diversity, Equity, and Inclusion (DEI) Efforts

- **Review DEI Programs:** Conduct a comprehensive review of DEI programs, policies, and initiatives to ensure they comply with EEOC and DOJ guidance.

5. Prepare for Potential Legal Challenges

- **Legal Compliance Audits:** Regularly conduct legal compliance audits to identify and address potential areas of risk. This includes reviewing employment practices, policies, and procedures to ensure they align with current EEOC guidelines and legal standards.
- **Proactive Legal Consultation:** Engage with legal counsel proactively to address potential legal challenges and to stay informed about changes in employment law and EEOC enforcement priorities.

Author:

Maritza I. Gomez

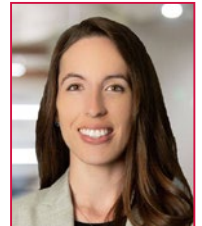
With more than two decades of experience in labor and employment law, Maritza brings a deep and strategic



understanding of workplace legal issues from every angle – private practice, in-house counsel, and government service. Most recently, Maritza served as Senior Employment Counsel at Gap Inc., supporting business operations across the U.S. and Puerto Rico and advising on a full spectrum of employment matters including harassment, discrimination, leaves, pay equity and transparency, performance management, accommodations, and workplace investigations.

Megan L. Janes

Megan is a partner in the firm's Fort Lauderdale office. Megan enjoys representing employers of all sizes across several industries, including healthcare, independent and private education, automotive dealerships, construction, hospitality, and more. Her day-to-day work often includes litigation involving allegations of discrimination, denial of leave, wage and hour matters, or restrictive covenants, both at the administrative level and in court. Megan also assists employers with HR matters, including counseling on ways to reduce the risk of litigation or conducting informative trainings on how to comply with employment laws.



Key Tax Provisions in the One Big Beautiful Bill Act: What Individuals and Businesses Need to Know

By Alex M. Denault, Bilzin Sumberg

The enactment of the One Big Beautiful Bill Act ("OBBBA") on July 4, 2025, is the first key piece of tax legislation passed during President Trump's second administration. While preserving much of the structure established under the Tax Cuts and Jobs Act ("TCJA") enacted during President Trump's first administration, OBBBA now generally makes much of the TCJA provisions that were set to expire at the end of 2025 permanent. OBBBA also makes strategic adjustments designed to expand deductions, enhance investment incentives, and provide long-term clarity for tax planning. This summary provides an overview of some of the key provisions impacting businesses.

Key Provisions for Businesses

Permanent Extension and Expansion of Pass-Through Deduction

The 20% qualified business income deduction under Section 199A is made permanent under OBBBA. While the House proposal increased the deduction to 23%, the final legislation passed by keeping the threshold at 20%. OBBBA did, however, raise the phase-in thresholds for qualified businesses to \$75,000 (single) and \$150,000 (joint), and introduces a minimum \$400 deduction for small businesses. This provides meaningful relief for individuals who do business through a wide range of pass-through

entities such as partnerships, S corporations and certain trusts.

Enhanced Expensing and Depreciation Rules

Businesses will benefit from expanded capital investment incentives such as:

- Making permanent the ability to immediately deduct domestic research or experimental expenditures paid or incurred in taxable years beginning after Dec. 31, 2024. Small business taxpayers with annual gross revenues of \$31 million or less are permitted to

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apply the change retroactively to 2022. Foreign R&D expenditures must still be capitalized over 15 years.

- Increasing the maximum amount of business assets a taxpayer may expense under Section 179 to \$2.5 million, reduced by the amount by which the cost of qualifying property exceeds \$4 million. This change will apply to property placed in service in taxable years beginning after December 31, 2024.
- Reinstating 100% bonus depreciation for qualifying property acquired and placed in service after January 19, 2025. Additionally, a first year depreciation deduction is available for manufacturing, production and refining property.

EBITDA-Based Business Interest Deduction Limit

The business interest deduction was amended to revert to the more favorable EBITDA-based limitation beginning in 2025, allowing businesses to deduct more interest expense than previously allowed under the EBIT standard. This shift is especially relevant for leveraged companies and those engaged in capital-intensive operations. Further, certain production-related capitalized interest is now excluded from the business interest deduction limitation. Finally, an ordering rule is imposed that requires calculation of the business interest deduction limitation generally before the application of any interest capitalization provision.

Qualified Opportunity Zone (QOZ) Program Extended and Expanded

The QOZ program, which offers tax deferred benefits for investments in designated low-income areas, was set to fully phase out by the end of 2026. OBBBA instituted new 10-year rounds of opportunity zones starting in 2027. The new rounds come with narrower eligibility requirements and some modifications (including special incentives for investments in "qualified rural opportunity funds" with higher basis step-up potential). These revisions make QOZs a continued tool for tax-deferred growth and real estate or fund development in underserved markets.

International Tax Adjustments – But No New §899

Amongst other changes, OBBBA modifies provisions related to GILTI, FDII, and BEAT, aligning U.S. rules more closely with international minimum tax standards. However, the proposed new Section 899 tax or "revenge tax", which would have addressed discriminatory foreign taxes against U.S. businesses, was excluded from the final version.

Qualified Small Business Stock (QSBS) Incentives Enhanced

For startup investors and founders, the QSBS gain exclusion was enhanced, which should continue making the use of C corporations for new start-ups very attractive. Under OBBBA, the five-year

holding requirement to be eligible for QSBS benefits is eased by establishing a tiered system once the stock has been held for at least three years. Under the new rules, 50% of the gain is excluded for QSBS stock held for at least three years, 75% for four years, and 100% for five years or more. The OBBBA also increases the lifetime exclusion for QSBS gains from a single issuer from \$10 million to \$15 million and raises the gross asset limit for a corporation to qualify as a "qualified small business" from \$50 million to \$75 million. Both thresholds are indexed for inflation beginning. These changes would apply to tax years and to QSBS issued or acquired after the date of enactment of OBBBA (i.e., after July 4, 2025).

Authors:

Alex M. Denault

Alex is Board Certified in Tax Law by The Florida Bar, focuses on domestic and international tax law, M&A, and estate planning. He advises high-net-worth individuals, international investors, private equity firms, and corporations on complex tax matters. With a strong corporate tax practice, Alex provides strategic guidance on entity formation, deal structuring, and reorganizations. Formerly a Managing Director in M&A Tax at a Big Four firm, he advised on international transactions for major corporate clients. He holds a J.D. from the University of Florida, an LL.M. in Taxation from NYU, and a B.S. in Accounting from the University of Florida.



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you are reading this and have not been to an event in some time, you will now mark your calendar and join us.

With that in mind, our Q4 events include our annual Mini-MBA on October 10, a couple social events with details to be announced, a community service event with the Palm Beach County Food Bank

on November 15, and of course our annual holiday parties in Miami-Dade and Palm Beach counties. A schedule heavy on the fun, as you'd expect for the end of the year. I'm excited to see you there and for the future of this chapter under new leadership. While it seems absurdly early to say this, since I won't have a chance again,

happy holidays and a good end of the year to you all. And in all things, best wishes for health, success and fulfillment.

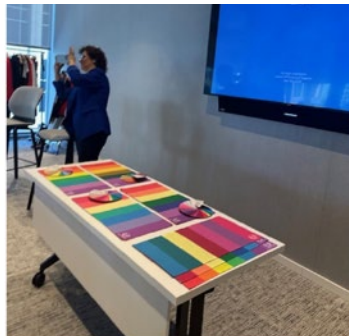
Finally, given the time of the year, one last presidential privilege to be true to myself: Let's Go Canes!

EVENT PHOTOS

GC/CLO Dinner – Presented by Carlton Fields



Women's Event – Presented by Fisher Phillips



15th Annual CLE Conference



Thank you to our CLE Conference Committee: Alan Kramer, Alexandra McLaughlin, Amy Mugherini, AP Capaldo, Carlos Cardelle, David Buchsbaum, Debora Ayoub, Heidi Maharaj, Jayne Berger, Kara DeRosa, Kara Weiss, Philip Stekol, Rob Siegel, Sharon Parris-Donaldson



*The largest global gathering
of in-house professionals*



Legal Services of Greater Miami – Advanced Directives Clinic



Welcome New Members!

Brian Begg

NextEra Energy, Inc.

Kate Bryan

The Hertz Corporation

Claudia Carballo

Seagate Technology LLC

Lesley Costello

The Hertz Corporation

Jessica De Bella

The Hertz Corporation

Adam Diamond

Chewy, Inc.

Andrea Ferrari

Pinnacle Healthcare Consulting

James Gainey

Bass Underwriters Inc.

Laura Gonzalez-Rua

Independent Purchasing Cooperative, Inc.

Scott Goorland

Florida Power & Light Company

Rachel Guidi

The Hertz Corporation

Gail Hamaty-Bird

Food For The Poor

Lane Hornfeck

Omega Healthcare Management Services

Maria Juri

SNP Transformations, Inc.

Rachel LeBlanc

Cleveland Clinic

Matthias Lenk

Axle

Arya Li

Lockton Companies

Marisol Mateos

Marriott International, Inc.

Ivania McCaffrey

Automotive Management Services, Inc.

Sinead Motta

Hair Club for Men, LLC

Chris Murphy

The Hertz Corporation

Marcia Narine Weldon

Eunomia Risk Advisory, Inc.

Adrian Nasr

The Hertz Corporation

Melissa O'Boyle

The Hertz Corporation

Mayda Prego

Chevron

James Saling

North American Partners in Anesthesia

Janet Saura

Kellermeyer Bergensons Services LLC

Alec Schemenauer

The Hertz Corporation

Tonya Smith

The Hertz Corporation

Eric Tatum

DaVita Inc.

Paola Velasquez Gaviria

Federal Express Corporation - LAC

Stephanie Wonesh

Solaris Health Partners

NEW BOARD MEMBER SPOTLIGHT



Andres Mayor

Director, Legal Counsel - Otis

How long have you been an ACC South Florida member?

I have been a member since approximately 2017.

Why did you join the ACC?

I joined ACC soon after I had moved in-house and had relocated to South Florida. I wanted to take advantage of the many benefits the ACC provides for its in-house counsel members. These include continuing legal education and the opportunity to meet other in-house attorneys and those in private practice. I'm a firm believer in the power of networking. The ACC provided me the opportunity to become more active in the local legal community and to expand my network. After some time, I then decided to apply to be a Board Member in order to do what I can to help the ACC continue to support its members.

What is a typical day like for you at Otis?

The day will be varied but will involve some combination of answering e-mails, participating on internal calls/meetings, calls with outside counsel, etc. It could involve, among other things, reviewing agreements, addressing commercial issues, and managing litigation. There will inevitably something that comes up that was not part of the work plan for that day so, this requires constant evaluation and readjustment of work

priorities. I will be engaged on one issue or another from the moment I walk into the office, through the time that I leave for the day.

What do you most enjoy about being in-house?

I enjoy the variety of legal and business issues that I get to work on and help resolve. I also enjoy continuing to learn about the various aspects of our products and business. I also enjoy partnering with the business to provide guidance and to work with them to reach an agreed strategy and course of action.

When you're not working, where would we find you?

Likely with my family. I'm married with two young children. We enjoy the beach, restaurants, travelling, and exploring different parts of Florida.

What's your favorite quote right now?

"The time is always right to do what is right." – MLK. This can guide us in every aspect of our lives.

Tell us something that might surprise us about you.

Before going to law school, I worked for three years at an advertising agency in New York City. I was not on the creative team, so I did not create the advertisements. Instead, I worked on the media planning side of the business.



We're Getting SOCIAL!

You can find updates, event information and more at:



accsouthflorida



@accsouthflorida



ACC South Florida Chapter

ACC South Florida Upcoming Events

SEPTEMBER

SEPTEMBER 25

Social Event
Presented by
Nelson Mullins

OCTOBER

OCTOBER 10

Mini MBA
Presented by Foley & Lardner

OCTOBER 14

Cake Decorating Class
Presented by Gunster

OCTOBER 19-22

ACC National Conference
in Philadelphia, PA

NOVEMBER

NOVEMBER 13

New Member Happy
Hour

NOVEMBER 15

Palm Beach Food
Bank Volunteer
Event

DECEMBER

DECEMBER 3

Palm Beach Holiday Party
Presented by Barnes &
Thornburg LLP

DECEMBER 11

Miami Dade Holiday Party
Presented by Cozen
O'Connor

JANUARY

JANUARY 22

Social Event
Presented by DLA Piper



Be on the lookout for
calendar updates!

Sponsors for 2025

Platinum

Bilzin Sumberg

Gold

Gunster
Fisher Phillips
Nelson Mullins

Silver

Akerman
Barnes & Thornburg
Carlton Fields
FordHarrison LLP
FTI Consulting
Jackson Lewis
King & Spalding
Saul Ewing Arnstein & Lehr LLP
Shook Hardy and Bacon, LLP
TCDI

Chane Socarras PLLC
Fox Rothschild
Heise Suarez Melville PA
Hodgson Russ LLP
Jones Walker LLP

Miami-Dade Progressive Dinner

Shook Hardy and Bacon, LLP (Premier)
DLA Piper (Dinner)
Carlton Fields (Dessert)

Social Event

FTI Consulting

GC/CLO Dinner

Shook, Hardy and Bacon, LLP
Carlton Fields

Mini MBA

Foley & Lardner

Bronze

K&L Gates
Latitude
Reed Smith
Robert Half Legal

The Law Offices of
Stephen James Binhak,
PLLC
White & Case LLP
WhiteFord

Social Event + CLE

DLA Piper
Squire Patton Boggs

Women's Event

Fisher Phillips

Holiday Party

Barnes & Thornburg (Palm Beach)
Cozen O'Connor (Miami)

Newsletter Article

Barnes & Thornburg
Pavese Law Firm

Chapter Leadership

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Immediate Past President

Aline Drucker

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Managing Director, FTI Consulting

Executive Director

Christina Kim

Christina Kim
Executive Director

Executive Director Note

Dear Members,

I hope everyone had a wonderful summer filled with memorable vacations, ice cream, blockbuster movies, and more ice cream. Yes, I have had my share of ice cream this summer but we have also been busy planning our 15th Annual CLE Conference, which at the writing of this letter, is just five days away! We are excited to have close to 380 registrants, one of our largest conferences ever, and I know by the time this newsletter has been e-mailed to all of you,

many of you will have attended and I hope it was the best one yet. Our CLE Committee and our Conference Chair, Carlos Cardelle, are instrumental in shaping the topics and working on the logistics of the conference and I cannot thank them enough for their time and insights.

We are launching into the last and final quarter of the year which is always exciting for our Chapter as our new fiscal year begins on October 1. We will be busy planning for the new year to support our members in even bigger and better ways and also welcoming new Board Members to join our leadership.

We have a calendar chock full of events coming up so please be sure to check out the 'Upcoming Events' section of the newsletter and save those dates! We hope to see many of you, including at our Holiday Parties where we get to celebrate another amazing year.

Sincerely,

Christina Y. Kim

Executive Director, ACC South Florida



Cruising with the Mouse this summer