

**Kathryn L. Moore**

List of Publications (as of May 5, 2015)

**Books:**

Understanding Employee Benefits Law (LexisNexis forthcoming 2015)

The Law of Employee Pension and Welfare Benefits (with L. Frolik) (LexisNexis 2004, 2d edition 2008, 3d edition 2012) (Supplement 2005, 2006, 2007, 2010, 2011, 2013, 2014)

Statutory Supplement to Employee Pension and Welfare Benefits (with L. Frolik) (LexisNexis2004) (new editions 2005, 2006, 2007)

**Book Chapters:**

*Other Eligible Employees: Owners, Partners, Independent Contractors, and Leased Employees* in 1 Federal Income Taxation of Retirement Plans 12-1-- 12-36 (LexisNexis 2008)

*Social Security*, in The Encyclopedia of Human Development (Sage Publications 2005)

**Law Review Articles:**

*The Pay-or-Play Penalty under the Affordable Care Act: Emerging Issues*, 47 Creighton L. Rev. 611-640 (2014) (symposium issue), also published in NYU Rev. of Employee Benefits and Executive Compensation 4-1 – 4-31 (2014)

*A Comparison of the Role of the Employer in the French and U.S. Health Care Systems*, 30 Hofstra Labor & Employment L. J. 459-488 (2013) (symposium issue)

*Social Security in an Era of Retrenchment: What Would Happen if the Social Security Trust Funds Were Exhausted?*, 28 ABA J. Labor & Employment Law 43-57 (2012) (symposium issue)

*The Lexington-Fayette Urban County Board of Adjustment: Fifty Years Later*, 100 Ky. L. J. 435-529 (2012)

*An Overview of the U.S. Retirement Income Security System and the Principles and Values It Reflects*, 33 Comparative Labor Law and Policy Review 5-48 (2011) (symposium issue)

*The Future of Employment-Based Health Insurance After the Patient Protection and Affordable Care Act*, 89 Nebraska L. Rev. 885-922 (2011)

*Regulating Investment Advice for 401(k) Plan Participants: Is More Investment Advice the Answer?*, 2010 NYU Review of Employee Benefits and Executive Compensation 5-1--5-36

*401(k) Plan Fees: A Trifecta of Governmental Oversight*, 2009 NYU Review of Employee Benefits and Executive Compensation 17-1--17-39

*The Future of Social Security: Principles to Guide Reform*, 41 The John Marshall Law Review 1061-1089 (2008) (symposium issue)

*The New Retiree Health VEBAs*, 2008 NYU Review of Employee Benefits and Executive Compensation 7-1--7-22

*Social Security Reform: An Analysis of the Ball/Altman Three-Point Plan*, 2007 NYU Review of Employee Benefits and Executive Compensation 22-1--22-35

*Social Security Reform: Fundamental Restructuring or Incremental Change*, 11 Lewis & Clark L. Rev. 341-384 (2007) (symposium issue)

*Social Security Reform in 2005 and Beyond*, 2006 NYU Review of Employee Benefits and Executive Compensation 8-1--8-31

*Reforming Retirement Systems: Why the French Have Succeeded When Americans Have Not*, 22 Arizona Journal of International and Comparative Law 251-290 (2005)

*President Bush ⇒ Personal Retirement Accounts: Saving or Dismantling Social Security*, 2005 NYU Review of Employee Benefits and Executive Compensation 5-1--5-25

*Lessons from the French Funding Debate*, 65 Ohio State Law Journal 5-26 (2004) (symposium issue)

*The Effects of Partial Privatization of Social Security on Private Pensions*, 58 Washington and Lee Law Review 1255-1286 (2001) (symposium issue), revised and reprinted in 2003 NYU Review of Employee Benefits and Executive Compensation 5-1--5-39

*The Best of Times and the Worst of Times: Lessons from Recent Reforms of the French Retirement System*, 29 Georgia Journal of International and Comparative Law 441-490 (2001)

*Raising the Social Security Retirement Ages: Weighing the Costs and Benefits*, 33 Arizona State Law Review 543-612 (2001)

*Partial Privatization of Social Security: Assessing Its Effect on Women, Minorities, and Lower-Income Workers*, 65 Missouri Law Review 341-403 (2000)

*Redistribution under the Current Social Security System*, 61 University of Pittsburgh Law Review 955-990 (2000)

*Redistribution under a Partially Privatized Social Security System*, 64 Brooklyn Law Review 969-992 (1998) (symposium issue)

*Privatization of Social Security: Misguided Reform*, 71 Temple Law Review 131-169 (1998)

*Kentucky Tax Law Survey*, 86 Kentucky Law Journal 875-905 (1997-1998)

*State and Local Taxation: When Will Congress Intervene?*, 23 Journal of Legislation 171-213 (1997)

*State and Local Taxation of Interstate and Foreign Commerce: The Second Best Solution*, 42 Wayne Law Review 1425-1504 (1996)

#### **Governmental Reports:**

*Survivors = Pensions B United States*, Report for the French government = Conseil d = orientation des retraite = comparative study on survivors = benefits (2006)

#### **Book Reviews:**

*Review of The Battle for Social Security: From FDR = Vision to Bush = Gamble*, 40 John Marshall Law Review 909-917 (2007)

#### **Other Publications:**

*Social Security Benefits for Same Sex Couples after Windsor*, prepared for Fayette County Bar Association CLE Program on Life After DOMA: Representing the LGBT Client in Kentucky (Dec. 12, 2013), revised and republished in *Same Sex Marriage in a Post-Perry and Windsor America*, for Kentucky Bar Association Annual Convention (June 20, 2014)

*Legal Rules Governing Annuity Distributions from Retirement Plans*, prepared for ABA Joint Committee on Employee Benefits Webinar: Lifetime Income Options for Retirement Plans: Where Do We Go from Here? (March 1, 2012)

*SPDs, Fiduciary Communications, and Remedies: Commentary from around the ERISA bar on CIGNA v. Amara*, 131 S. Ct. 1866 (May 16, 2011), ABA Section of Employment and Labor Law Employee Benefit Committee Newsletter (Summer 2011)

*Practicing Before a Board of Adjustment: Seven Practical Tips*, Kentucky Bench & Bar 10-13 (Jan. 2011)

*A Guide to Charitable Deductions for Sculptors and Collectors*, 6 inSite 1 (1993) (with B. Seltzer)  
*Metropolitan Life v. Ward After Burlington Northern and Nordlinger*, 6 The Insurance Tax Review 866 (1992), reprinted in 3 State Tax Notes 686 (1992) (with M. Richardson)

*Kraft v. Iowa: The Implications for Foreign Commerce*, 3 State and Local Taxes Weekly 7 (1992) (with J. Libin and H. Maloy)

*Right to Refund of Discriminatory State Premium Taxes*, 5 The Insurance Tax Review 591 (1991) (with M. Richardson)

*Special Project, Article Two Warranties in Commercial Transactions, An Update*, 72 Cornell Law Review 301 (1987)