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PASTERNAK & FIDIS REPORTER

WHAT'S IN YOUR HANDBOOK

Social Media Policies in the Workplace

By Roger A. Hayden, II

The use of online social media has permeated virtually every aspect of modern life in the United States and worldwide, including email, texting, Facebook, Twitter, Instagram, MySpace, LinkedIn, YouTube, Google Plus+, blogging, intranets, corporate portals for customers and vendors, and so on. Social media in the workplace brings special challenges to the employer-employee relationship. Companies across the business spectrum have an ever-growing need to utilize the web for branding, networking and advertising. They must accomplish these goals through their employees' use of electronic communications. At the same time, businesses have both a need and a responsibility to regulate the use of social media to avoid employee misuse and abuse.

According to the 2013/14 *Survey of Social Media in the Workplace Around the World 3.0,* published by the global law firm Proskauer Rose LLP,

- 90% of companies now use social media for business purposes;
- Only 17% of organizations have provisions that protect them against misuse of social media by ex-employees;
- 70% of businesses reported disciplinary action against social media misuse in the office;
- Nearly 80% of businesses have social media policies;
- More than half the businesses have updated their policies in the last year.

Most employers recognize the threat to productivity posed by excess employee use of social media during work hours for personal and recreational purposes. However, employers must also be concerned with many other issues, including misuse of confidential information, misrepresenting the views of the business, inappropriate non-business use, disparaging remarks about the business, customers, vendors and employees, and harassment. Organizations are increasingly developing policies for their handbooks, codes of conduct and employment agreements to regulate the use of social media by employees. These policies must be carefully tailored to avoid violating the myriad of federal, state and local laws protecting employee rights.

Policies regarding the use of social media differ among companies. A marketing firm most likely has a great need for its sales force to utilize multiple social media outlets. In contrast, a trucking firm may not need its employees to access the broad spectrum of networking platforms that are available.

This article is an overview of two aspects of online social media in the workplace: (a) its use in the hiring process, and (b) regulating employee use.

USE OF SOCIAL MEDIA FOR HIRING

The hiring process for employers has become highly technical. Most employers are well aware of the existence of employee protection laws requiring equal opportunity and prohibiting consideration of such things as race, color, creed, national origin, gender, marital status, disability, and other factors that bear no

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Linda J. Ravdin, Editor
Pasternak & Fidis, P.C.
7735 Old Georgetown Road
Suite 1100
Bethesda, Maryland
20814-6183
301-656-8850
Fax: 301-656-3053
www.pasternakfidis.com

Fall 2014

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PASTERNAK & FIDIS
REPORTER

7735 Old Georgetown Road
Suite 1100
Bethesda, MD 20814-6183
301-656-8850
Fax: 301-656-3053
www.pasternakfidis.com

Estate Planning and Administration Group
Anne W. Coventry
Nancy G. Fax
Marcia C. Fidis
Elizabeth S. Kim
N. Alfred Pasternak
Stephanie T. Perry
Megan A. Schaeffer
Alex S. Tanouye

Divorce and Family Law Group
Mary Katherine Hayburn
Morriah H. Horani
Linda J. Ravdin
Vicki Viramontes-LaFree
Anne (Jan) White

Business, Real Estate and Litigation Group
Nathan S. Brill
Roger A. Hayden, II

Tax Planning, the Federal Estate Tax and Portability

By Elizabeth S. Kim

The federal estate tax is a tax imposed on the value of assets includable in a decedent's estate. However, each person has an exemption amount. The federal estate tax exemption is the total amount a person can transfer to any beneficiary without paying estate tax. In 2014, the federal estate tax exemption is $5.34 million and is indexed for inflation in future years. The federal lifetime gift tax exemption is unified with the federal estate tax exemption. This means that a person can use some or all of the federal lifetime gift tax exemption during his or her life and that will reduce the amount of federal estate tax exemption available at death. In 2014, each person's lifetime gift tax exemption is $5.34 million. The federal estate tax rate is 40 percent of the amount over the exemption. In addition, a married person can transfer an unlimited amount to his or her spouse during lifetime through gifts or upon death due to the unlimited marital deduction.

On January 2, 2013, the American Taxpayer Relief Act of 2012 made "portability" (a tax-planning opportunity for married persons) permanent in the tax code. Prior to the advent of portability, every individual was limited to his or her own federal estate tax exemption. If the first spouse in a married couple died without fully using his or her exemption, the remaining exemption was lost.

Elizabeth S. Kim, an associate attorney in the Estate Planning and Administration Group, was awarded an LL.M. in Taxation and a Certificate in Estate Planning from Georgetown University Law Center in May 2014.

What Is Portability?

Portability is a tax election that is available only to married couples. The election transfers a deceased spouse's unused federal estate tax exemption amount (the "DSUE Amount") to his or her surviving spouse. The surviving spouse may use this "ported" DSUE Amount, in addition to the surviving spouse's own federal estate and gift tax exemption amount. The DSUE Amount may be used (i) during his or her lifetime to shelter any taxable gifts from federal gift tax, and/or (ii) at his or her later death to shelter assets from federal estate tax. In other words, portability allows a surviving spouse to take his or her predeceased spouse's unused federal estate tax exemption and add it to his or her own federal exemption. The combination of both amounts is referred to as the surviving spouse's "Applicable Exclusion."

An Example

Harry and Wanda are married. Harry dies in 2014 using $3 million of his $5.34 million federal estate tax exemption. The personal representative of Harry's estate makes the portability election on his federal estate tax return. As a result, Wanda will have (i) her own federal estate and gift tax exemption ($5.34 million in 2014, assuming she has not previously made any taxable gifts), plus (ii) Harry's DSUE Amount ($2.34 million). The combined $7.68 million is Wanda's Applicable Exclusion. She can use it (i) to shelter lifetime gifts from the federal gift tax, and/or (ii) to shelter assets from the federal estate tax at her death. IRS Treasury Regulations provide that, if Wanda makes lifetime gifts, she will consume Harry's DSUE Amount first before she begins to consume her own federal exemption amount.

Estate Planning and Portability

One of the tax policy rationales behind portability was to make estate planning

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Passage of Maryland Collaborative Law Act Offers Privacy Protections to Divorcing Couples

By Anne (Jan) W. White

In May Governor Martin O'Malley signed the Maryland Uniform Collaborative Law Act, which passed both houses of the Maryland Legislature without objection. Effective October 1, 2014, this law allows divorcing couples to craft their own agreement to protect their confidential information during the Collaborative Process. In contrast, if the parties seek a court resolution, it can be an uphill battle to protect financial information from public access.

The Collaborative Process is a voluntary process that bypasses the court system to reach dispute resolution. The parties commit to working for settlement only, without threatening court action. A collaboratively trained attorney assists each party throughout the process. In contrast to the court system, the parties and attorneys meet together to find solutions that work for both parties and their family. As needed, the group brings in other professionals to meet with them, in particular, financial experts and mental health experts to help with financial and parenting issues.

Begun in 1990 as a newcomer to the array of Alternative Dispute Resolution processes, the Collaborative Process is now practiced throughout the United States, England, France, Germany, Canada and twelve other countries. Attorneys in Maryland began using the process in the mid 2000s. Approximately 400 Maryland lawyers have now been trained to handle Collaborative cases.

Maryland is the ninth state to enact the Uniform Collaborative Law Act. The District of Columbia passed the Act in 2012. Virginia has yet to consider it.

Although Maryland attorneys have been working with clients in the Collaborative Law Process since the mid 2000s, the new law is an important development. Most important is the privilege for collaborative communications. If either party abandons the Collaborative Process and goes to court, the **law protects statements made in the Collaborative Process from being admitted as evidence** in court or obtained in court-based discovery. Thus, similar to the statutory protections for communications in mediation, the statutory protection of communications in the Collaborative Process allows the parties to speak freely in the spirit of settlement without fear of being penalized in court.

In another important change, the new **law requires voluntary disclosure of all important information** for settlement, without use of any of the mandated court procedures for discovery. Usually a financial expert collects information from the parties and meets with them and their attorneys to assist in reaching resolution of the financial issues. In contrast to litigation, in the Collaborative Process the attorney for each party is responsible for his or her client's compliance with this disclosure.

The Collaborative Process ends successfully when the parties reach a settlement agreement. Prior to reaching settlement, each party has the right to end the process and go to court or seek another way to resolve the dispute. If the case ends unsuccessfully, the Collaborative attorney, who is hired for settlement only, does not continue to represent the party in court. Statistics collected nationwide by the International Academy of Collaborative Professionals indicate a 90 percent success rate. Even parties who were not successful reported by 80 percent that they were glad they participated in the process.

To date the Collaborative Process has been used primarily in divorce and family law cases, although it is also well suited to many civil law disputes such as business disputes, employment discrimination claims, and probate or estate matters. Across the board, the Collaborative Process appeals to clients who want privacy about their finances and personal matters and who want to control the pacing and time demands of resolving their dispute. Among divorcing clients, the Collaborative Process particularly appeals to spouses who want an amicable divorce; spouses who want to integrate financial planning into their divorce; spouses who want to be better informed about their finances; spouses who want to maintain a respectful relationship with each other and the other's extended family; couples who have had a lengthy marriage; and clients who want specialized tax, business, trust and other expert advice as part of their divorce.

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Jan White is a founding member of Collaborative Practice Training Institute and has trained Maryland attorneys in the Collaborative Process for the Administrative Office of the Maryland Courts. She has served as head of the District of Columbia Academy of Collaborative Professionals and the Collaborative Professionals of Northern Virginia, as well as on the Board of the Montgomery County, Maryland Collaborative group, Collaborative Dispute Resolution Professionals. She is currently Chair of the D.C. Metro Protocols Committee and Co-Chair of the Ethics Committee of the Maryland Collaborative Practice Council.

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relationship to an employee's ability to do the job. Companies have developed hiring policies and procedures to avoid violation or even the appearance of violation of these laws. Carefully designed employment applications, training of human resource professionals and hiring supervisors, and procedures to filter out information that cannot be considered are common.

Employers nonetheless have a need to screen applicants to make sure they are qualified and the right fit for a position. In fact, employers have a duty of diligence to look into the history of a potential hire to find any adverse information that suggests the prospective employee would pose a threat to other employees, to customers, to the public or to the operation of business. Interviewing prior employers and other references and conducting criminal and credit background checks are now the norm. Failure to do so may expose an employer to a claim of negligent hiring if an employee engages in harmful conduct that could have been predicted had a diligent pre-employment investigation been performed.

The internet cannot be ignored when seeking information about a prospective employee. A simple Google search or a review of an applicant's public Facebook page can often reveal an abundance of information. The employer, however, must be sure that it does not collect information in this process that it is not allowed to consider. Such searches can easily reveal an applicant's race, sexual orientation, religious affiliations, and the like. Employers, therefore, must develop policies and procedures to collect relevant and permissible information about a candidate and exclude improper data. One methodology involves a multi-step approach.

Generally, the employer should refrain from conducting an online search during the initial hiring process. Instead, the field of applicants should be narrowed to a manageable select group that the employer intends to consider, utilizing applications, resumes and interviews. When the pool of applicants has been limited, the online search (and other forms of background checks) can then be undertaken. The employer should alert applicants that it intends to conduct a background check, including reference to internet and social media resources. It is best to obtain the written permission of each applicant to conduct an online search. The employer must use uniform and consistent policies and procedures applicable to all candidates in conducting the search.

It is important that any supervisors or other employees involved in the employment decision are not exposed to improper information that may be gleaned from an online search. The employer should designate a properly trained employee (or outside consultant) to conduct the investigation. This employee, of course, will have no role in the decision regarding employment. Instead, he or she will be instructed on how to conduct the search and given a list of information to be collected and reported from the inquiry. The methodology and the list for the search should be carefully crafted to avoid disclosure of information that is not relevant to the position and, more importantly, is unlawful to consider. Other than the written report provided by the employee conducting the search, the findings are kept confidential. In that way, if a disgruntled applicant makes a claim of discrimination arising from the investigation, the employer can readily demonstrate an established policy and procedure to show that the candidate was treated in the same manner as all others and no improper information was considered in the employment decision.

Employers must also be careful not to invade an applicant's right to privacy in conducting an online background check. A popular measure taken by many employers is to require applicants to provide their user names and passwords for access to personal social media sites such as Facebook. In 2012, Maryland led the nation in enacting the first state statute prohibiting employers from requesting or requiring employees or job applicants to disclose their user name or password to allow the employer to access a social networking account. At least 36 other states have since submitted or enacted similar legislation. Laws have also been proposed in Congress, including the *Social Networking Online Protection Act* and the *Password Protection Act*. No such legislation is currently in effect in Virginia or the District of Columbia. These laws, however, are often limited in scope and application. Thus, for example, Maryland's law does not prohibit an employer from requiring an applicant to connect with the employer (that is "friend" the employer) or change the privacy settings so the employer can view the profile. In contrast, laws of other states address such issues.

WORKPLACE SOCIAL MEDIA POLICIES

The ubiquity of online social networking requires all companies to consider instituting carefully considered policies regulating the use of social media by their employees. The scope and form of these policies is a function of the type of business, the size of the company, and its dependence on the use of social media. While this article focuses on some of the legal implications, the approach to regulating this facet of the employer-employee relationship is also influenced by non-legal considerations. As an example, many employers have chosen to simply ban the personal use of social media in the workplace. But, because of the widespread availability of personal mobile devices, such as smartphones, tablets and laptops, and robust external networking sites, such policies are increasingly ineffective. No-tolerance policies are on the wane as they are difficult to monitor and because they can adversely affect employee morale. Progressive employers are developing policies that not only lawfully regulate the use of social media but also allow its use to boost employee commitment and productivity, such as sponsoring chat rooms and creating games and contests in which employees can connect.

Barring the personal use of online social networking in the workplace also fails to address the need to regulate the content of communications exchanged for legitimate business purposes. Employers have a direct interest in instructing employees regarding disclosure of confidential business information and to refrain from disparaging the company, customers and other employees, or engaging in conduct that constitutes harassment. These concerns extend beyond the workplace setting. Recent news coverage featured a national restaurant chain that fired an employee for posting negative comments on Facebook about customers who leave paltry tips.

Regulating content, however, is limited by data protection, privacy rights and labor laws. The federal *Stored Communications Act* ("SCA"), a law passed in 1986, well before online social networking websites existed, and which was directed at preventing hacking, has been used to prevent unauthorized access to social networking and other online accounts. A court found that an employer violated the SCA when it fired an employee for his communications

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in a private chat room because the employer obtained the password from another employee in order to access the site. Another company was determined to be in violation of the SCA when it used an employee's password, which was stored on a company computer, to access the employee's private email account.

A rapidly expanding area of restriction on an employer's ability to regulate participation in social media by employees grows out of the federal *National Labor Relations Act* (NLRA), enforced by the National Labor Relations Board (NLRB). The NLRA is generally perceived to apply only to union activities. In recent years, however, the NLRB General Counsel has made it clear that Section 7 of the NLRA also applies to social media policies of non-union labor forces. Section 7 protects the rights of employees to discuss the terms and conditions of their employment with coworkers and outsiders, referred to in the statute as the right to engage in "protected concerted activity." Employers cannot have policies that either prohibit such communications or have a chilling effect. Recent decisions of the NLRB have determined that social media provisions of some employer handbooks violated the rights of employees, including policies of such giants as General Motors, Target and Costco.

In one case, a company discharged an employee when it discovered that the employee had made negative remarks about a supervisor on Facebook during non-work hours. The NLRB found the action, and the company policy prohibiting such statements, to be in violation of Section 7 because the posting invited remarks from other employees. The board directed that the employee be reinstated. The NLRB similarly found a company's requirement that any posting by an employee about the company on a social media site must state that it is the personal opinion of the employee and did not necessarily reflect those of the company to be a violation of the NLRA because it significantly burdened the exercise of the employees' rights to discuss working conditions and criticize the employer's labor policies. Likewise, a policy prohibiting the use of the company's name and logo was rejected by the NLRB because employees have the right to use their employer's name and logo when communicating with coworkers or the public about a labor dispute.

A company's policies regarding social media use by employees can have other, more subtle, implications. For example, marketing firms often encourage their sales force to connect with customers through the employees' private accounts on Twitter, Facebook and other networking sites. However, by not establishing company accounts for this purpose, the employer may find it has limited rights to monitor and regulate the content. Some employers sponsor employee chat rooms. Such progressive support of the workforce also imposes the responsibility on the employer to monitor the content to assure the forum is not used for improper purposes such as harassment. Employers should also consider employee agreements regulating the use of social media related to the business after an employee leaves the company.

Employers are well advised to seek professional guidance from qualified human resources and legal professionals in developing and implementing social media policies. The following considerations will assist companies in developing policies that meet business needs, comply with law and stay abreast of the rapidly expanding regulation of this area:

- Consider what type of policy you need (business needs; is the policy designed to encourage or discourage use);
- Integrate other policies already in place (harassment, proprietary information, references, privacy, standards of business conduct);
- Be specific (assure that the policy does not invade an employee's right to engage in protected concerted activity);
- Make it clear that employees have no right of privacy with respect to the use of the employer's IT in the workplace;
- Determine if there is a need for a process for approvals and clearances;
- Explain the need for a social media policy;
- Consider training a social media manager;
- Review the policy annually (to address business needs, changing technology and developments in the law).

Passage of Maryland Collaborative Law Act —continued from page 3

In a divorce or family law situation, there are two groups that are particularly well-served by the process: 1) high net worth individuals and business owners who seek a private resolution and a process they can control; and 2) parents who seek a process that protects their children. The first group, who have important financial interests at stake, can protect their financial information from disclosure to others outside the process. At the same time, if one party is less financially sophisticated, the neutral financial expert hired by the parties can help educate that person about the family finances. The parties can also control the timing of the process by deciding when they will meet and how fast they will proceed. When they reach resolution in the process, their finances will be protected from public access.

The second group, parents of minor children, are able to set protecting their children as their goal for the Collaborative Process. Instead of the attorneys' negotiating a custody schedule, mental health experts trained as coaches meet with the parties to develop a schedule and decision-making plan that protects the children. Participants interviewed after the Collaborative Process reported the greatest benefits to be their improved ability to co-parent and the protection of their children during the divorce process.

At Pasternak & Fidis, all the family law attorneys are trained in the process. Roger A. Hayden of the Business, Real Estate, and Litigation Group is trained as well. Please call Jan White, Vicki Viramontes-LaFree, Roger Hayden, Linda Ravdin, Morriah Horani or Mary Katherine Hayburn if you would like to find out if the Collaborative Process is a good choice for you.

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easier for married couples. However, married couples should carefully consider their personal family situation and the use of other estate planning techniques in combination with portability, rather than relying solely on portability.

First, portability is limited. Only the federal estate tax exemption is portable. The Generation Skipping Transfer ("GST") tax exemption (for transfers to grandchildren and more remote descendants) is not portable. Because portability does not apply to the GST tax exemption, the first deceased spouse's GST exemption may be wasted if a couple fails to engage in appropriate estate planning.

In addition, portability is currently unavailable for estate tax purposes at the state level in Maryland and the District of Columbia. In 2014, each of these jurisdictions has an estate tax threshold of $1 million. (Virginia does not have a state estate tax.) Legislation enacted in 2014 will increase the Maryland estate tax threshold over the next several years: to $1.5 million in 2015; $2 million in 2016; $3 million in 2017; and $4 million in 2018. In 2019 and later years, the Maryland estate tax threshold will recouple with the federal estate tax exemption (projected to be $5.9 million by 2019 as a result of inflation), meaning that the Maryland and federal exemption amounts will be the same. In 2019 and later years, portability will apply for Maryland estate tax purposes. Similarly, in 2014 the D.C. City Council voted to raise the D.C. estate tax threshold beginning in 2016, but implementation will depend on future revenues. Estate planning is necessary to ensure that the first spouse to die does not waste available exemptions.

Second, relying solely on portability of the federal estate tax exemption, in lieu of using a trust and other planning techniques, overlooks all of the other benefits of leaving assets in trust, such as creditor protection, control over the ultimate disposition of the trust assets, confidentiality, protection from a future remarriage of the surviving spouse, and asset management for beneficiaries who cannot manage assets for themselves.

Third, the DSUE Amount from the first deceased spouse can be inadvertently forfeited. The DSUE Amount will be forfeited if the surviving spouse remarries and subsequently also survives his or her new spouse. A surviving spouse can avoid forfeiture of the DSUE Amount by using it to make lifetime gifts before his or her new spouse dies. Thus, it is important for surviving spouses to attend to their estate planning to consider whether it is appropriate to use the DSUE Amount for lifetime gifts.

Finally, despite Congress' objective of simplifying estate planning for married couples, portability can quickly become quite complicated. This is especially true for blended families where the decedent's children, on the one hand, and the surviving spouse, on the other, may have conflicting interests. For example, the surviving spouse gets the DSUE Amount only if the deceased spouse's estate files a federal estate tax return to make portability election. If the federal estate tax return is not otherwise required, a decedent's children (who may be inheriting the estate's assets) may not want to pay to prepare and file an estate tax return just to elect portability to benefit a stepparent. Additionally, a surviving spouse, once he or she has the DSUE Amount, may use it on lifetime gifts to his or her own children to the exclusion of the predeceased spouse's children. This may be contrary to what the predeceased spouse may have intended in relying on portability of the estate tax exemption.

Engaging in estate planning (and carefully crafting provisions in a comprehensive premarital or postmarital agreement to address these concerns) can help to minimize the potential family conflicts that may arise with portability.

Same-Sex Couples and Portability

After the 2013 Supreme Court decision in *U.S. v. Windsor,* portability applies to same-sex married couples in the same way it applies to heterosexual married couples. *Windsor* held that the federal government could not deny recognition, at the federal level, to a same-sex couple who validly marry in a state that recognizes same-sex marriage. The IRS has taken the position that it will treat such a couple as married even if they move to a non-recognition state. Thus, they are entitled to use portability, the unlimited marital deduction, and all other estate tax planning techniques available at the federal level. A same-sex couple who lives in a non-recognition state will need to consider their own state's estate or inheritance tax laws as part of their estate planning.

Conclusion

Portability is only one of many tools in the estate planning toolbox. It should be subject to the same thoughtful analysis as any other technique. Utilizing trusts and other estate planning techniques in conjunction with portability can provide significant flexibility by allowing complicated tax-planning decisions to be deferred until unknown variables become known. These unknown variables include the date of death, the exemption amounts, asset values and cost bases, and the dynamics of the family relationships at the time of the first spouse's death. In certain situations, as a result of increased income tax rates, income tax planning for preservation of family wealth may be a key consideration.

To learn more about portability and other estate planning opportunities, please contact any attorney in the Estate Planning and Administration Group.

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P & F News

In April 2014 Divorce and Family Law Partner **Jan White** was a trainer for the Maryland Administrative Offices of the Court for a 3-day training of Collaborative Law Attorneys.

In May and June Managing Partner **Nancy Fax** was interviewed several times by CNN reporter Brian Todd about the trust issues surrounding the sale of the LA Clippers by the estranged wife of the team's owner, Donald Sterling. Nancy's remarks were included in reports broadcast as part of the Wolf Blitzer Situation Room program. In a discussion of what Sterling would have to do to successfully contest the sale Nancy said "This is a classic battle of the experts." She explained that "he would retain his own …..neurologists, psychiatrists…..and have those physicians take issue with the findings of the physicians that found him incapacitated."

The July 2014 issue of *Estate Planning* includes an article by **Linda Ravdin**, "Factor Premarital Agreements and Divorce into Estate Plans."

Linda Ravdin, partner in the Divorce and Family Law Group, published an article in the *American Journal of Family Law* Spring 2014 issue entitled "The Uniform Premarital and Marital Agreements Act."

On July 28, 2014 associate **Alex Tanouye**, who is part of the Estate Planning and Administration Group, spoke on the topics of the Maryland elective share and intestacy at a seminar held in Gaithersburg, Maryland entitled "The Probate Process from Start to Finish."

Managing Partner **Nancy Fax** has been named as a member of the Financial Management Committee of the American College of Trust and Estate Counsel (ACTEC) beginning in March 2015. She currently serves on ACTEC's Sponsorship Advisory Committee, Long Range Planning Committee, Membership Selection Committee and State Laws Committee.

Best Lawyers has released their nominations for the 2015 edition. In the Estate Planning and Administration Group, **Nancy Fax, Marcia Fidis** and **Al Pasternak** were all listed in the Trusts and Estates category. In addition, Al was named as a Best Lawyer in Tax Law. Divorce and Family Law Group attorneys **Linda Ravdin, Vicki Viramontes-LaFree** and **Jan White** were all nominated for Family Law. Vicki was also listed as a Best Lawyer in Family Law Mediation and Jan was also listed as a Best Lawyer in Collaborative Law: Family Law. *Best Lawyers* nominations are based entirely on peer-review. It is considered the most respected list of attorneys in practice.

Divorce and Family Law Group partner **Linda Ravdin** was the moderator for a panel entitled "Divorce Practice in the District of Columbia, Maryland and Virginia: Practical Advice and Comparisons" at the Bar Association of Montgomery County, Maryland Law Day on April 25, 2014.

Associate attorney **Mary Katherine Hayburn**, a member of the Divorce and Family Law Group, has been admitted to the bar of the Commonwealth of Virginia.

The Estate Planning and Administration Group will say goodbye to **Elizabeth S. Kim** in late September. Elizabeth will be joining PNC Bank in downtown Washington as a Vice President and Senior Wealth Planner in their Wealth Management Group. The partners, associates and staff all wish Elizabeth the very best in her new position.

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Pasternak & Fidis, P.C.

7735 Old Georgetown Road

Suite 1100

Bethesda, Maryland

20814-6183

Managing Partner **Nancy Fax** was quoted in an August 11, 2014 article in the *Washington Post*. In "Why the Super-Rich Aren't Leaving Much of Their Fortunes to Their Kids" reporter Roxanne Roberts explored the methods many billionaires are using to transfer some, but not all, of their wealth down to the next generation. Asked to comment as an estate and trust expert Nancy said, "Some people say, 'I worked really hard for this money, and I don't want my son to use it to live on a Caribbean island — I want this trust to be a safety net,'" … "And some people say, 'I don't want to control from the grave.' But there are really good reasons to leave a legacy in a thoughtful way — ways that promote productivity and healthy lifestyles." Nancy goes on to say that she has a client who "loves his children very much, and he is actively looking for ways to leave his money to charity." The self-made entrepreneur has given his children a great education, monetary gifts and part of his business. "He feels blessed and he feels his children have been blessed. And he believes the excess should go to good works."
(Read the full article at: http://wapo.st/1vvxrNb)

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