

Services

Employee Benefits and Executive Compensation

Practice Contact

Anthony C. Ciriaco

Attorneys

Jacquelyn Meng Abbott

Margaret "Peggy" M. Baron

Kent A. Britt

Daniel J. Clark

Jennifer Bibart Dunsizer

Elizabeth Turrell Farrar

Elizabeth Howard

Allen S. Kinzer

Dawne McKenna Parrish

Christine M. Poth

Andrew C. Smith

Rylee R. Snively

Evan C. Sumner

Wendy M. Swary

Elizabeth E.W. Weinewuth

Our clients range from publicly and privately held companies to non-profits, trade associations and governmental entities. Benefit programs are subject to increasingly complex legal requirements imposed by both federal and state law, and Vorys attorneys have broad experience with all laws affecting benefit programs, including:

- The Employee Retirement Income Security Act of 1974 (ERISA)
- The Internal Revenue Code
- Federal and state securities laws
- Relevant state insurance laws

Vorys employee benefits and executive compensation attorneys monitor the evolving federal and state laws and regulations and advise clients on resulting compliance challenges. Vorys employee benefits and executive compensation attorneys also regularly provide advice on the design and operation of:

- Executive compensation arrangements, including:
 - Employment agreements
 - Deferred compensation plans
 - Supplemental retirement plans
 - Cash- and equity-based incentive programs
 - Executive perquisites
- Qualified retirement plans, including:
 - Pensions
 - Profit-sharing
 - 403(b) plans
 - 457 plans
- Welfare benefits, including fully insured and self-insured medical, dental, vision, life and severance benefits for single employers and multiple employer welfare arrangements
- Corrections, including:
 - VCP

- VFCP
- Self-correction
- Mergers and acquisitions, including:
 - Diligence
 - Transaction structuring
 - Post-transaction integration issues
- ERISA litigation, including:
 - Arguing and winning our case before the Supreme Court of the United States in *Marietta Memorial Hospital Employee Benefit Health Plan et al. v. DaVita Inc. et al.*

Recognition

Our employee benefits and executive compensation practice is nationally recognized. Most recently, we were recognized as a “**Leading Law Firm**” in employee benefits & executive compensation (Ohio) by *Chambers USA* in the 2023 edition.

Key Areas of Focus

Health and Welfare Plans

WHAT WE DO

Our attorneys help our clients develop and implement employment-based health and welfare plan benefits programs such as:

- Medical, dental and vision plans
- Health reimbursement arrangements
- Flexible spending accounts
- Employee assistance plans
- Life insurance plans
- Short and long-term disability plans
- Voluntary benefits
- Severance plans
- Wellness programs

In addition to focusing on compliance with legal requirements, such as those existing under ERISA, COBRA and HIPAA, we work with our clients on effective administration of their plans, vendor contracting, employee communications and preparation of summary plan descriptions. We have also assisted clients with evaluating compliance with limitations under the Mental Health Parity and Addiction Equity Act.

We have experience with single-employer plans, multiple-employer plans and multi-employer plans and the various legal issues that affect each of these types of arrangements.

Qualified Retirement Plans

Our lawyers regularly assist our clients in designing, administering and terminating qualified retirement plans. This area of the practice involves complex rules and regulations under both the Internal Revenue Code and the Employee Retirement Income Security Act of 1974 (ERISA).

We have experience with all types of qualified retirement plans, including:

- Defined contribution plans, such as 401(k) and 403(b) plans
- Traditional defined benefit pension plans
- Cash-balance and other non-traditional defined benefit plans
- Employee stock ownership plans (ESOPs)
- Multi-employer Taft Hartley plans

Furthermore, our attorneys have extensive experience dealing with the regulatory agencies, including the Internal Revenue Service, the Department of Labor and the Pension Benefit Guaranty Corporation, that regularly monitor the administration of qualified retirement plans.

Executive Compensation

WHAT WE DO

Vorys lawyers often counsel our clients on all aspects of executive compensation. We regularly advise clients on matters such as:

- Nonqualified deferred compensation plans (including compliance with 409A and 457)
- Supplemental executive retirement plans
- Stock options and other equity-based compensation programs
- Cash based bonus programs
- Golden parachute arrangements
- Severance benefits
- Employment contracts

We assist clients with the design, drafting and administration of such arrangements, and work closely with attorneys in other practice areas, including our securities attorneys, to assist our clients in attaining their goals and objectives in an efficient and effective manner.

ERISA Litigation

We have extensive experience litigating actions involving health and welfare plans and pension plans that are subject to the Employee Retirement Income and Security Act of 1974 (ERISA).

WHO WE REPRESENT

The clients we represent in ERISA litigation have included insured and self-funded plans, plan sponsors, insurers, fiduciaries (and alleged fiduciaries) and service providers, such as accountants and administrators, who may become involved in cases involving the payment of benefits under employee benefit plans. In addition to representing clients in single-plaintiff and class-action litigation focused on pension plans and health and welfare plans, we have also represented clients involved in litigation surrounding company stock plans. In fact in 2022, we successfully defended a client in litigation involving a health plan before the United States Supreme Court.

WHAT WE DO

ERISA litigation can be quite complex, but there are few issues that our attorneys have not previously experienced and handled. This experience and knowledge – coupled with the firm's robust employee benefits, labor and employment, litigation and health care practices – allow our attorneys to handle matters efficiently and cost effectively.

Our attorneys have litigated a broad range of ERISA-related actions for our clients. Our experience includes defending clients in many different benefits actions related to Section 502 of ERISA, as well as Section 510 interference cases, delinquent contribution cases, and cases asserting breaches of fiduciary duties – among others. For years, our attorneys also have been on the cutting edge of ERISA subrogation and reimbursement litigation, in working to secure recoveries for health and welfare plans.

News

News, 8.17.2023

More Than 155 Vorys Attorneys Named to the 30th Edition of The Best Lawyers in America® Lists

News, 6.1.2023

Thirty-Three Vorys Attorneys Ranked in 2023 *Chambers USA* Guide

News, 5.26.2023

Howard Selected as one of Columbus Business First's 2023 40 Under 40 Honorees

6.29.2022

59 Vorys Attorneys Included in 2022 *Columbus CEO's Best Lawyers*

6.21.2022

Vorys Wins 7-2 at U.S. Supreme Court in *Marietta Memorial Hospital Employee Health Benefit Plan v. DaVita Inc.*

6.1.2022

Thirty-Three Vorys Attorneys included in 2022 Chambers USA Guide

News, 9.24.2021

Longtime Vorys Employee Benefits Attorney to Join U.S. Department of Treasury

News, 5.20.2021

Thirty-Three Vorys Attorneys included in 2021 Chambers USA Guide

News, 3.10.2021

Vorys Welcomes Experienced Employee Benefits and Tax Counsel

News, 1.4.2021

Dunsizer Quoted in *Columbus CEO* Article Titled "Severance Plans Dos and Don'ts"

News, 4.23.2020

Thirty Vorys Attorneys included in 2020 *Chambers USA* Guide

News, 3.3.2020

'Vorys at Work' to Provide Education Resources to HR Pros

News, 9.10.2019

Vorys Welcomes Experienced In-House Benefits Counsel to Houston Office

News, 8.15.2019

Twelve Vorys Attorneys Named 2020 Lawyers of the Year by Best Lawyers

News, 5.9.2019

Havens and Workman on Shortlist for the Chambers Diversity and Inclusion Awards: USA 2019

News, 4.26.2019

Thirty Vorys Attorneys included in 2019 Chambers USA Guide

News, 5.15.2018

Vorys Welcomes Experienced Employee Benefits Attorney, Dawne McKenna Parrish, as Partner

News, 10.31.2017

Vorys Receives 70 Tier One Rankings on 2018 U.S. News – Best Lawyers "Best Law Firms" List

News, 9.22.2017

Poth Quoted in *Employee Benefit Adviser* Story Titled "ACA Compliance Still Important as Lawmakers Continue Repeal Push"

News, 5.26.2017

Thirty Vorys Attorneys included in 2017 *Chambers USA* Guide

News, 1.25.2017

Mendel Quoted in Forbes.com Story Titled "The \$83,000 Question: How Much Do Regulations Really Cost Small Businesses?"

News, 12.15.2016

Mendel Quoted in *Forbes* Story Titled "New Law Eases Small Business Health Care Burden (But May Make Repealing ObamaCare Harder)"

News, 11.23.2016

Poth Quoted in *HR Daily Advisory* Story Titled "As DOL Steps Up Health Plan Audits, Preparation and Documentation Are Critical"

News, 11.1.2016

Vorys Receives 71 Tier One Rankings on 2017 U.S. News- Best Lawyers "Best Law Firms" List

News, 10.12.2016

Poth Quoted in *HR Today* Article Titled "What to Expect from a Health Plan Audit"

News, 8.15.2016

More Than 100 Vorys Attorneys Named to 2017 The Best Lawyers in America® List

News, 5.27.2016

Thirty-Six Vorys Attorneys included in 2016 *Chambers USA* Guide

News, 1.4.2016

Vorys Elevates Eight to Partner

News, 11.2.2015

Vorys Receives 67 Tier One Rankings on 2016 U.S. News- Best Lawyers "Best Law Firms" List

News, 8.21.2015

Poth Featured in *Law360* Story Titled "Vorys Snags Ex-Bricker & Eckler Employee Benefits Partner"

News, 8.17.2015

Experienced Employee Benefits Attorney, Christine Poth, Joins Vorys

News, 8.17.2015

More Than 100 Vorys Attorneys Named to 2016 The Best Lawyers in America® List

News, 5.19.2015

Clark Quoted in *Law360* Story Titled "Lawyers Weigh In On High Court ERISA Ruling"

News, 5.19.2015

Thirty-Nine Vorys Attorneys included in 2015 *Chambers USA* Guide

News, 1.28.2015

Mendel Quoted in *Tax Notes* Story Titled "IRS to Abate Penalties on Excessive Premium Tax Credit Payments"

News, 11.19.2014

Mendel Quoted in *New York Times* Story Titled "Regulators Warn Against Reimbursing Employees for Health Premiums"

News, 11.11.2014

Havens Participates in WVXU's Cincinnati Edition Discussion Regarding the Affordable Care Act's Impact on Businesses

News, 11.3.2014

Vorys Receives 63 Tier One Rankings on 2015 U.S. News - Best Lawyers "Best Law Firms" List

News, 10.28.2014

Mendel Inducted into the American College of Employee Benefits Counsel

News, 9.25.2014

Mendel Quoted in BNA: *Daily Tax Report* Story on Multiemployer Health Plans

News, 8.18.2014

More Than 100 Vorys Attorneys Named to 2015 The Best Lawyers in America® List

News, 7.1.2014

Havens Quoted in *Law360* Story Titled "Lawyers Weigh In On Supreme Court's Hobby Lobby Ruling"

News, 6.5.2014

Mendel Quoted in *New York Times* Story Titled "Risking a Health Insurance Strategy the I.R.S. May Not Approve"

News, 5.23.2014

Thirty-nine Vorys Attorneys included in 2014 *Chambers USA* Guide

News, 5.16.2014

Dunsizer Quoted in *Columbus Business First* Story titled "Taking a Public-Sector Job Not Such a Compromise Anymore"

News, 2.21.2014

Dunsizer Quoted in *Columbus Business First* Story Titled "5/3 Employee Stock Losses Under U.S. Supreme Court Consideration"

News, 2.3.2014

Vorys Partner Quoted in News Story Titled "Health-Care Law Checkup"

News, 1.28.2014

Havens Quoted in *Columbus C.E.O.* Story Titled "Expert Compliance Advice: Five ACA Pitfalls to Avoid"

News, 10.30.2013

Havens Featured on WVXU Cincinnati Edition Show on ACA Employer Mandate

News, 8.14.2013

Ten Vorys Attorneys Named 2014 Lawyers of the Year by Best Lawyers

News, 7.10.2013

Havens Featured in *Columbus C.E.O.* Story Titled "Obamacare Delay is No Time For Employers to Rest"

News, 7.9.2013

Vorys Partner Interviewed on 610 WTVN About Affordable Care Act Employer Mandate Delay

News, 7.5.2013

Havens Quoted in *Columbus Business First* Story Titled "Employers Welcome Pause in Preparing for Obamacare Mandate"

News, 5.24.2013

Thirty-nine Vorys Attorneys included in 2013 *Chambers USA* Guide

News, 3.29.2013

Mendel Quoted in *BNA Pension & Benefits Daily* Story on Waiting Period Limit for Health Care Enrollment

News, 3.19.2013

Vorys Partners Profiled in *LEAD Cincinnati* Magazine Story Entitled "Preparing for the Affordable Care Act"

News, 3.18.2013

Mendel Quoted in *Tax Notes* Story Entitled "Correction to Employer Mandate Regs Clarifies Multiemployer Plan Guidance"

News, 11.30.2012

Havens Quoted in *Columbus Business First* Story titled "Obamacare Comes with Part-Time Puzzle for Employers"

News, 10.30.2012

Havens quoted in Gongwer New Service's *Ohio Report* on Affordable Care Act Implementation

News, 9.9.2012

Havens Quoted in *Dayton Daily News* Story on the Affordable Care Act

News, 9.5.2012

Mendel Quoted in *Tax Notes* Story titled "Practitioners Pleased With Revised Approach to Employee Status Under Insurance Mandate"

News, 8.23.2012

126 Vorys Attorneys included in the 2013 *The Best Lawyers in America*® List

News, 8.13.2012

Mendel Quoted in *Tax Notes* Story Regarding the Affordable Care Act's Employer Mandates

News, 7.20.2012

Havens Discusses the Affordable Care Act's Impact on Employers on the Ohio News Network

News, 6.29.2012

Four Vorys Attorneys Quoted in News Stories About U.S. Supreme Court Affordable Care Act Decision

News, 6.7.2012

Thirty-five Vorys Attorneys Listed in 2012 Edition of *Chambers USA*

News, 6.24.2010

27 Attorneys Recognized in 2010 *Chambers USA*

News, 6.24.2010

Dunsizer and Havens Quoted in *The Daily Reporter* article "Employers Could Lose Grandfathered Status for their Health-Care Plans"

News, 4.6.2010

27 Vorys Attorneys Recognized in 2010 *Chambers USA*

News, *Columbus C.E.O.*, 6.1.2009

Ciriaco quoted in *Columbus C.E.O.* article "Laws and Layoffs"

News, 3.19.2007

28 Vorys Attorneys Named Leading Lawyers for Business by *Chambers USA*

Publications

Client alert, 8.28.2023

Good News! IRS Delays Implementation of SECURE 2.0 Roth Catch-Up Contribution Rules Until 2026

Client alert, 8.22.2023

COVID-19 Relief is Ending for HSA-Compliant High Deductible Health Plans and Preventive Care is Clarified

Authored article, 8.16.2023

MHPAEA Proposed Rulemaking and Technical Release

Authored article, 8.16.2023

The Good, the Bad and the Ugly: the Department of Labor Releases its 2023 MHPAEA Report to Congress

Client alert, 8.16.2023

Mental Health Parity: Recently Released Guidance

Client alert, 8.7.2023

No Surprise: Increased Fees and Batching Rules under the No Surprises Act Overturned by Texas Court

[Client alert, 7.25.2023](#)

Important Updates on Mental Health Parity and Medicaid/CHIP Eligibility

[Client alert, 5.19.2023](#)

Challenges for Health Plans – Gene Therapy Exclusions and Impending Rash of Special Enrollments

[Client alert, 4.24.2023](#)

End of COVID-19 Emergencies: Impact on Employee Benefit Plans

[Client alert, 12.28.2022](#)

Guidance in the Eleventh Hour: Tri-Agencies Provide Some Flexibility to Group Health Plans in Connection with Inaugural Prescription Drug Data Collection Reporting

[Client alert, 12.16.2022](#)

Cafeteria Plans: Reminder of Amendment Deadline in 2022 & Optional Change-in-Status Event Available in 2023

[Client alert, 9.1.2022](#)

SEC Adopts “Pay Versus Performance” Executive Compensation Disclosure Rules

[Client alert, 8.19.2022](#)

New 1% Tax on Stock Buybacks - It's Not As Simple as You Think

[Client alert, 7.18.2022](#)

Reminder of Lifetime Income Disclosures

[Client alert, 7.7.2022](#)

Employee Benefits Considerations Following *Dobbs*

[Client alert, 2.7.2022](#)

Federal Agencies Issue Additional Guidance on Group Health Plan Coverage of Over-the-Counter COVID Tests

[Client alert, 1.27.2022](#)

2022 MHPAEA Report to Congress

[Client alert, 1.25.2022](#)

Supreme Court Makes It Harder to Dismiss Plan Fee Litigation

[Client alert, 1.18.2022](#)

New Proposed Regulation for 1095B and 1095C Issued

[Client alert, 1.11.2022](#)

Federal Agencies Issue Guidance Requiring Coverage of Over-the-Counter COVID-19 Tests

[Client alert, 11.11.2021](#)

New Illinois State Law Imposes Group Health Coverage Disclosure Requirements on Certain Employers with Illinois Employees

[Authored article, 10.27.2021](#)

No Surprises Act Disclosure Notice

[Client alert, 9.13.2021](#)

End of COBRA Subsidy Notice Must Be Sent By September 15th

[Client alert, 8.27.2021](#)

Extension of Group Health Plan Compliance Dates

[Client alert, 6.21.2021](#)

Supreme Court Decision Preserves the Affordable Care Act

[Client alert, 5.26.2021](#)

IRS Answers ARP COBRA Subsidy Questions

[Client alert, 5.3.2021](#)

Blue Cross Blue Shield Settlement

[Client alert, 4.13.2021](#)

Putting it All Together - Cafeteria Plan and Flexible Spending Account Options in 2020 and 2021

[Client alert, 4.12.2021](#)

DOL COBRA Notices for the ARP COBRA Subsidy

[Client alert, 4.6.2021](#)

New York Employers Must Now Provide Paid Vaccination Leave

[Client alert, 3.16.2021](#)

100% COBRA Subsidies under the American Rescue Plan Act

[Client alert, 3.1.2021](#)

Extension of Extended Employee Benefit Deadlines

[Client alert, 2.5.2021](#)

Document Proof of Mental Health Parity Compliance by February 10, 2021

[Client alert, 1.26.2021](#)

Advance Access to Prices for Health Services Coming in 2022

[Client alert, 1.18.2021](#)

Surprise Medical Billing Protections Coming in 2022

[Client alert, 1.12.2021](#)

New Options for FSAs under the CAA

Client alert, 12.30.2020

Federal COVID Relief Act Expands Availability of the Employee Retention Tax Credit

Client alert, 12.28.2020

Bipartisan Coronavirus Stimulus Continues Relief for Unemployed Workers and Employers

Client alert, 12.28.2020

EEOC Releases Guidance on Mandatory Vaccinations

Client alert, 12.23.2020

CTRA Would Extend Employer Tax Credits for Paid Leave Under FFCRA Framework

Client alert, 11.12.2020

Client Alert: The U.S. Supreme Court Declines Again To Address a Circuit Court Split Concerning the Standard for Pleading Breach of Fiduciary Duty Claims

Client alert, 10.6.2020

2020 Form 1095-C Distribution Extension

Client alert, 9.25.2020

New Law Provides COVID-19 Supplemental Paid Sick Leave for California Employees

Client alert, 9.8.2020

Lifetime Income Disclosures for Defined Contribution Plans – Interim Final Rule

Client alert, 8.28.2020

Final Electronic Disclosure Rules for Retirement Plans

Client alert, 8.25.2020

Supreme Court's Decision in *Intel Corporation Investment Policy Committee v. Sulyma* - Disclosure Alone Does Not Beget Actual Knowledge

Client alert, 8.13.2020

Proposed Regulations on the 4960 Excise Tax on Certain Compensation Paid by Tax-Exempt Employers

Client alert, 8.7.2020

Court Strikes Down Key Parts of DOL's Rule on the Families First Coronavirus Response Act

Client alert, 8.3.2020

Labor and Employment Alert: HHS's Final Rule under ACA Section 1557 and Its Challenges

Client alert, 6.25.2020

Supreme Court's Decision in *Thole v. U.S. Bank* a Win for Fiduciaries of Defined Benefit Plans

Client alert, 6.5.2020

Can't Find an In-Person Notary to Witness a Spousal Consent? IRS Provides Relief to Retirement Plans

[Client alert, 5.22.2020](#)

New Guidance Published for Cafeteria Plan Elections and High Deductible Health Plans

[Client alert, 5.13.2020](#)

Benefits Alert: HHS Final Rule Addresses Application of Prescription Drug Copay Coupons to Group Health Plan Out-of-Pocket Limit

[Client alert, 5.8.2020](#)

Deadline Extensions and COBRA Update

[Client alert, 5.8.2020](#)

Treasury Relents on Employee Retention Tax Credit for Health Benefits Provided to Unpaid Employees

[Client alert, 5.4.2020](#)

IRS Releases FAQs with Additional Guidance on the CARES Act Employee Retention Tax Credit

[Client alert, 4.14.2020](#)

Claiming Federal Relief Tax Credits and Deferring Payroll Tax Payments

[Client alert, 3.28.2020](#)

The CARES Act Impact on Employee Benefit Plans

[Client alert, 3.26.2020](#)

Senate Passes Phase III of the Federal Coronavirus Relief Legislation

[Client alert, 3.20.2020](#)

Overview of Federal Coronavirus (COVID-19) Relief Bills

[Client alert, 3.19.2020](#)

The Families First Coronavirus Response Act: What Employers Need to Know

[Client alert, 3.19.2020](#)

Health Care Alert: Congress Enacts "Phase II" Coronavirus Response Legislation Impacting Testing Coverage and Reimbursement

[Authored article, Lexis Practice Advisor, 1.2020](#)

Participant Investment Advice and Education Considerations for Retirement Plan Fiduciaries

[Client alert, 12.31.2019](#)

Benefits Alert: The Impact on Health & Welfare Plans in the New Year based on the Fifth Circuit's ACA Ruling and the Further Consolidated Appropriations Act, 2020

[Client alert, 12.23.2019](#)

Labor and Employment Alert: 162(m) Regulations Proposed

[Client alert, 12.11.2019](#)

Benefits Alert: 2019 Roundup: A Look Back at Employee Benefits Developments

Client alert, 12.4.2019

Benefits Alert: 2019 Form 1095-C Update

Client alert, 11.8.2019

Benefits Alert: New California State Law Imposes Notification Requirements That May Affect Your FSAs

Client alert, 11.6.2019

Labor and Employment Alert: New Proposed Electronic Disclosure Rule Would Permit Information to be Posted on a Website ... But Only for Retirement Plans

Client alert, 11.6.2019

Benefits Alert: New Proposed Electronic Disclosure Rule Would Permit Information to be Posted on a Website ... But Only for Retirement Plans

Client alert, 10.24.2019

Benefits Alert: The Uncertain Status of Prescription Drug Copay Accumulator Programs

Client alert, 10.2.2019

Labor and Employment Alert: Final Hardship Regulations Are Here – Get Ready to Amend Your Plans

Client alert, 9.26.2019

Labor and Employment Alert: Beware Potential Benefit Plan Impacts of the Final Overtime Regulations

Client alert, 7.22.2019

Labor and Employment Alert: Permissible Preventive Care under High Deductible Health Plans

Client alert, 6.25.2019

Labor and Employment Alert: Two New Options for Health Reimbursement Arrangements

Client alert, 6.10.2019

Labor and Employment Alert: Recent Settlement Highlights Importance of Gender-Neutral Application of Parental Leave Policies

Client alert, 4.26.2019

Labor and Employment Alert: Federal Garnishments of Retirement Benefits

Client alert, 1.7.2019

Labor and Employment Alert: Michigan Enacts a State-Wide Paid Sick Leave Law

Client alert, 12.3.2018

Labor and Employment Alert: Deadline to Distribute 2018 Form 1095-Cs to Employees Extended

Client alert, 11.20.2018

Client Alert: Austin, Texas, Paid Sick Leave Law Ruled Unconstitutional

Client alert, 11.13.2018

Labor and Employment Alert: Treasury Department Releases Proposed Regulations Addressing Awaited Guidance On Hardship Distributions

Client alert, 10.30.2018

Labor and Employment Alert: Don't Forget to Disclose: Benefits Administrators Need to Provide End of Year Notices

Client alert, 8.28.2018

Labor and Employment Alert: Addressing Student Loan Debt in a 401(k) Plan: Recent IRS Private Letter Ruling Provides New Options for Employers

Client alert, 8.22.2018

Client Alert: Bad News for Employers! New IRS Guidance Regarding Expanded 162(m) Rules

Client alert, 5.7.2018

Labor and Employment Alert: Mental Health Parity: Get Ready to Prove It

Client alert, 4.30.2018

Labor and Employment Alert: Never Mind: IRS Backtracks on \$50 Reduction of 2018 HSA Contribution Limit

Client alert, 3.7.2018

Labor and Employment Alert: \$50 reduction of 2018 Limit on HSA Contributions for Family HDHP Coverage

Client alert, 1.25.2018

Labor and Employment Alert: PBGC Missing Participant Program – It's Not Just For Defined Benefit Plans Anymore

Client alert, 1.18.2018

Labor and Employment Alert: Maryland's New Sick Leave Law Affects All Employers

Client alert, 1.9.2018

Labor and Employment Alert: DOL Green-Lights Disability Claims Regulations

Client alert, 1.8.2018

Labor and Employment Alert: Impact of Tax Reform on Employers

Client alert, 12.27.2017

Labor and Employment Alert: 30 Extra Days to Distribute 2017 Form 1095-Cs to Employees

Client alert, 12.14.2017

Labor and Employment Alert: Compensation and Benefits Issues under Tax Reform

Client alert, 11.8.2017

Labor and Employment Alert: Finding Lost Participants, Annual Limit Update and Tax Bill Implications

Client alert, 11.6.2017

Labor and Employment Alert: IRS Prepares to Enforce Employer Pay or Play Penalties

Authored article, 9.15.2017

403(b) Plan Remedial Amendment Period Announced

Client alert, 8.3.2017

Labor and Employment Alert: Avoiding Traps in Terminations and Common Separation Agreement Pitfalls

Client alert, 5.15.2017

Labor and Employment Alert: Court Faults Employer for Failing to Provide Accurate Information Regarding Life Insurance Conversion

Client alert, 1.3.2017

Labor and Employment Alert: Are Individually Designed Retirement Plans an Endangered Species? Impact of Changes to the IRS Determination Letter Program

Client alert, 12.16.2016

Labor and Employment Alert: 21st Century Cures Act

Client alert, 11.30.2016

Labor and Employment Alert: 30 Extra Days to Distribute 2016 Form 1095-Cs to Employees

Client alert, 11.11.2016

Labor and Employment Alert: What Does the 2016 Election Mean for the Affordable Care Act?

Client alert, 7.21.2016

Labor and Employment Alert: Back to Basics - Why I am getting this Marketplace Notice?

Client alert, 6.27.2016

Labor and Employment Alert: Back to Basics - Summer Interns and the ACA Pay or Play Penalties

Client alert, 5.20.2016

Labor and Employment Alert: EEOC Rules on Wellness Programs

Client alert, 3.10.2016

Labor and Employment Alert: For Want Of A Nail: Without a Disclaimer, Employee Handbook May Create a Contract

Client alert, 1.14.2016

Labor and Employment Alert: Court Invalidates Pittsburgh Paid Sick Leave Law

Client alert, 1.4.2016

Labor and Employment Alert: Form 1095 Deadlines Extended and Other December Developments Impacting Health Benefits

Client alert, 11.13.2015

Labor and Employment Alert: No Auto-Enrollment into Health Plans and Other Employee Benefit News

Client alert, 9.10.2015

Labor and Employment Alert: President Obama Requires Federal Contractors to Provide Paid Sick Leave

Client alert, 8.11.2015

Labor and Employment Alert: Two More Locales Enact Paid Sick Leave Laws

Authored article, *The Bankers' Statement – Summer 2015, Summer 2015*

Change-in-Control Compensation Agreements

Protecting the Institution and Your Most Important Assets

Client alert, 7.29.2015

Labor and Employment Alert: Oregon Requires All Employers to Provide Sick Leave to Their Employees

Authored article, *Texas Lawyer, 7.2.2015*

Same-Sex Marriage Decision a Win for Employers?

Client alert, 5.14.2015

Labor and Employment Alert: 2016 HSA and HDHP Limits

Client alert, 4.23.2015

Labor and Employment Alert: EEOC Proposes Rules for Wellness Programs (Could Have Been Better, Could Have Been Worse)

Authored article, *The Bankers' Statement – Spring 2015, Spring 2015*

2015 Compensation Update

Client alert, 3.16.2015

Labor and Employment Alert: Reporting Eligibility for and Enrollment in Health Coverage

Client alert, 2.26.2015

Labor and Employment Alert: Department of Labor Finalizes Rule on Same-Sex Spouses for FMLA Coverage

Client alert, 11.12.2014

Labor and Employment Alert: Agency Guidance on Health Plan Strategies that Don't Work as Advertised and Other Employee Benefit News

Client alert, 11.3.2014

Labor and Employment Alert: HPID Deadline Delayed at the 11th Hour

Client alert, 10.30.2014

Labor and Employment Alert: Warning for Wellness Programs – EEOC Sues Over Typical Wellness Program

Client alert, 10.3.2014

Labor and Employment Alert: Ohio to Increase Minimum Wage

Client alert, 9.17.2014

Labor and Employment Alert: Two November Deadlines for Self-Insured Health Plans

Authored article, *Columbus C.E.O.*, 8.1.2014

Employers Should Move Ahead Despite ACA Questions

Authored article, *National Bar Association's Health Law Section Newsletter*, 7.2014

Mental Health Parity and Addiction Equity Act Parity Analysis is Fine Tuned

Client alert, 7.2.2014

Labor and Employment Alert: In Dudenhoeffer, Supreme Court Takes a Bite Out of the Moench Presumption of Prudence

Client alert, 2.21.2014

Labor and Employment Alert: Employer Pay or Play Penalties in 2015

Client alert, 1.21.2014

Labor and Employment Alert: Dental and Vision Coverage as an Excepted Benefit and Other Employee Benefit News

Client alert, 11.14.2013

Labor and Employment Alert: Mental Health Parity and Addiction Equity Act Parity Analysis is Fine Tuned

Client alert, 11.8.2013

Labor and Employment Alert: Health FSA \$500 Carryover

Client alert, 10.9.2013

Labor and Employment Alert: New Do's and Don'ts for Cafeteria Plans, FSAs and HRAs

Client alert, 10.7.2013

Labor and Employment Alert: IRS Guidance on Employment Tax Refunds for Health Benefits Provided to Same-Sex Spouses

Authored article, *Houston Business Journal*, 9.20.2013

Size matters in Texas: 7 strategies for deciding on health benefits for your company

Client alert, 9.6.2013

Labor and Employment Alert: Federal Tax Treatment of Same-Gender Spouses

Client alert, 7.15.2013

Labor and Employment Alert: Implications of the Delay of the Pay or Play Penalties

Client alert, 6.5.2013

Labor and Employment Alert: Changes for Wellness Programs

Client alert, 5.21.2013

Labor and Employment Alert: Notice of Coverage Options

Authored article, *The Bankers' Statement – Spring 2013, Spring 2013*

Health Insurance in 2014 - Employer Pay-or-Play Penalties

Columbus C.E.O., 5.2013

"The ACA is Here to Stay: Strategies for Compliance"

Client alert, 5.10.2013

Labor and Employment Alert: Is Your Health Plan 'Affordable?'

Client alert, 2.28.2013

Labor and Employment Alert: Employee Cost Sharing for Health Benefits and other Employee Benefits News

Authored article, *The Bankers' Statement – Winter 2013, Winter 2013*

Disclosing Compensation Consultant Conflicts

Client alert, 1.18.2013

Labor and Employment Alert: Correcting Retirement Plan Defects and Other Employee Benefits News

Client alert, 1.8.2013

Labor and Employment Alert: Roadmap to Health Care Reform Pay-or-Play Penalties

Client alert, 12.11.2012

Labor and Employment Alert: Health Plans Must Pay Reinsurance Fees and Other Employee Benefits News

Client alert, 10.10.2012

Labor and Employment Alert: Time Off for Voting: State-by-State

Client alert, 10.3.2012

Securities Alert: NYSE Amends Rule Filing To Correct Effective Dates of Compliance with New Compensation Committee and Compensation Adviser Independence Standards

Client alert, 10.1.2012

Securities Alert: NYSE, NASDAQ Propose Rules Regarding Compensation Committee and Adviser Independence

Client alert, 9.5.2012

Labor and Employment Alert: Guidance on Full-Time Employee Status and Other Employee Benefits News

Client alert, 6.26.2012

Securities Alert: New SEC Rule and Disclosure Requirements Adopted Governing Compensation Committees

[Client alert, 6.7.2012](#)

Labor and Employment Alert: \$2,500 Limit On Health FSAs, More Guidance on SBCs, and Other Employee Benefits News

[Client alert, 4.18.2012](#)

Labor and Employment Alert: Health Plans Must Pay Patient-Centered Outcomes Research Fee and Other Employee Benefits News

[Client alert, 2.15.2012](#)

Labor and Employment Alert: Summaries of Benefits and Coverage (SBCs) Back on the Schedule and Other Employee Benefits News

[Client alert, 1.30.2012](#)

Labor and Employment Alert: Update on Reporting the Cost of Health Coverage on Form W-2

[Client alert, 1.3.2012](#)

Labor and Employment Alert: States to Define "Essential Health Benefits" and Other Employee Health Benefits News

[Client alert, 11.21.2011](#)

Labor and Employment Alert: Summaries of Benefits and Coverage on Hold and Other Employee Benefits News

[Client alert, 11.10.2011](#)

Client Alert: Fed Report Offers Insight into Compliance with Interagency Guidance on Sound Incentive Compensation Practices

[Client alert, 7.18.2011](#)

Labor and Employment Alert: Final Delay For Participant Disclosure of Plan Fees for Participant Directed, Defined Contribution Plans

[Client alert, 6.27.2011](#)

Client Alert: Proposed 162(m) Regulations Affect Deductibility of Equity-Based Compensation

[Client alert, 5.11.2011](#)

Client Alert: New Compensation Restrictions Coming for Colleges and Universities

[Client alert, 2.15.2011](#)

Client Alert: Proposed Rules Issued on Incentive Compensation of Financial Institutions

[Authored article, 1.26.2011](#)

Balancing the Risks and Rewards of Incentive Compensation:

[Preparing for Bank Examinations after the Interagency Guidance on Incentive Compensation Practices](#)

[Client alert, 12.30.2010](#)

Labor and Employment Alert: Year End Gifts – More Guidance for Health Reform Implementation

Client alert, 11.18.2010

Client Alert: Reminder - Reporting Required for Exercise of ISOs, ESPP Options

Client alert, 10.25.2010

Labor and Employment Alert: New Annual Disclosure Requirements for Participant Directed, Defined Contribution Plans

Client alert, 10.19.2010

Client Alert: Companies Should Consider Early Bonus Payments

Client alert, 10.18.2010

Labor and Employment Alert: More Guidance Impacts Health Reform Implementation

Client alert, 7.26.2010

Labor and Employment Alert: Claims and Appeals Under the Affordable Care Act

New Claims and Appeals Procedures Are Unappealing

Client alert, 6.23.2010

Labor and Employment Alert: Supreme Court Ruling Offers Employers Hints for Searching Employee Electronic Communications

Client alert, 5.11.2010

Client Alert: EBSA, SEC Issue Guidance Regarding Target Date Funds

Client alert, 4.29.2010

Client Alert: Health Care Reform Limits Deduction for Compensation Paid by Insurers

Client alert, 4.19.2010

Client Alert: Continuing Extension Act of 2010 Extends the COBRA Premium Subsidy

Client alert, 3.24.2010

Client Alert: Health Care Reform Timeline

Client alert, 3.22.2010

Labor and Employment Alert: Department of Labor Looking to Crack Down on Independent Contractor Misclassification

Client alert, 2.10.2010

Labor and Employment Alert: New Model CHIP Notice

Client alert, 1.19.2010

Labor and Employment Alert: DOL Updates COBRA Forms for Subsidy Extension: Who Gets What?

Client alert, 12.22.2009

Labor and Employment Alert: COBRA Subsidy Extended

Client alert, 12.18.2009

Client Alert: Treasury Clarifies TARP Compensation Restrictions

Client alert, 12.14.2009

Client Alert: IRS Finalizes Employee Stock Purchase Plan Regulations

Client alert, 10.29.2009

Client Alert: Section 162(m) Transition Relief May Be Expiring for 2010 Performance-Based Compensation

Client alert, 10.5.2009

Client Alert: Retirement Plan Update

Client alert, 9.14.2009

Client Alert: Reporting and Paying Excise Taxes on Group Health Plan Compliance Failures

Client alert, 8.24.2009

Client Alert: More Changes for Health Plans: Mandatory Notices of Breaches of Protected Health Information

Client alert, 6.24.2009

Client Alert: Mandatory Paid Leave: The Healthy Families Act Introduced in Congress

Client alert, 6.19.2009

Client Alert: Treasury Unveils ARRA Executive Compensation and Corporate Governance Standards

Client alert, 6.16.2009

Securities Alert: Obama Administration Announces Support for Say on Pay Legislation

Client alert, 6.9.2009

Client Alert: Additional Guidance on the COBRA Subsidy

Client alert, 4.7.2009

Client Alert: IRS Releases Guidance on COBRA Premium Assistance

Client alert, 3.26.2009

Client Alert: DOL Updated Instructions To Model COBRA Notices

Client alert, 3.20.2009

Client Alert: DOL Publishes New Model COBRA Notices

Client alert, 2.23.2009

Client Alert: Federal Government to Subsidize COBRA Premiums

Client alert, 2.17.2009

Client Alert: Economic Stimulus Bill Imposes New Compensation Standards On Institutions Receiving TARP Assistance

Client alert, 10.27.2008

Client Alert: U.S. Treasury Issues Interim Rules Regarding Executive Compensation Provisions of the Capital Purchase Program Established Under the EESA

Impact Likely to Extend Beyond Financial Institutions

Client alert, 10.14.2008

Client Alert: Mental Health Parity Act and Other Developments

Client alert, 6.2008

Labor and Employment E-Alert: Immediate Action Necessary to Comply with Section 409A of the Internal Revenue Code

Client alert, 6.17.2008

Labor and Employment E-Alert: Age Discrimination Releases: The Devil Is In The Details

Client alert, 3.2008

Labor and Employment E-Alert: Mandatory Paid Leave: The Healthy Families Act

Client alert, 1.2008

Labor and Employment Law E-Alert: FMLA Expanded to Cover Family Military Leave

Client alert, 12.2007

Labor and Employment Law E-Alert: New Ohio Supreme Court Decision Sharply Limits *Coolidge* Case - Workers' Compensation Claimants Not Immune from Absenteeism Policies

Speaking Engagements

Event, 9.28.2023

Webinar: Emerging Trends in Disability and Wellness Benefits

Event, 9.13.2023

AF&PA Fall 2023 General Counsels Coordinating Committee Meeting

Event, 9.12.2023

2023 Vorys Benefits Conferences

Event, 8.8.2023

2023 ERISA Industry Group Meeting

Event, 7.20.2023

Webinar: Open Enrollment Overview and Considerations for the 2024 Plan Year

Event, 5.6.2023

2023 ABA May Tax Meeting: Mental Health Parity

Event, 5.5.2023

2023 ABA May Tax Meeting: Welfare Plans Subcommittee

Event, 4.20.2023

2023 Cincinnati Labor and Employment Seminar

Event, 4.20.2023

2023 Florida West Coast Employee Benefits Council Annual Workshop

Event, 2.10.2023

ABA Midyear Tax Meeting

Event, 1.25.2023

SECURE 2.0: Impacts on Employee Benefits

Event, 9.27.2022

2022 Cincinnati Benefits Conference

Event, 9.15.2022

2022 Columbus Benefits Conference

Event, 9.13.2022

ABA Health Plan Transparency Webinar

6.22.2022

Form 5500: Overview of Changes to the Form 5500 and Audits of Employee Benefit Plans

4.21.2022

2022 Cincinnati Labor and Employment Seminar

4.20.2022

Preparing For and Surviving a Governmental Audit of Your Employee Benefit Plans

2.3.2022

ABA Virtual 2022 Midyear Tax Meeting – Employee Benefits Subcommittee: Executive Compensation

2.2.2022

ABA Virtual 2022 Midyear Tax Meeting – Employee Benefits Subcommittee: Welfare Plans and EEOC, FMLA and Leave Issues Update

11.12.2021

COVID-19 Vaccination Mandates & Incentives for the American Bar Association

11.4.2021

Akron Labor & Employment Seminar

10.8.2021

Vorys' 2021 Virtual Benefits Conference

6.17.2021

Fiduciary Update

6.2.2021

COBRA Subsidy 2.0

4.1.2021

Employee Benefits Legislative and Administrative Update

3.17.2021

Surprise Medical Billing and Price Transparency

3.2.2021

Navigating Healthcare in 2021: What Plan Sponsors and Service Providers Need to Know (sponsored by the American Bar Association, Joint Committee on Employee Benefits)

1.27.2021

American Bar Association, Virtual 2021 Midyear Tax Meeting

1.14.2021

Vorys On Call: Coronavirus - Return to Work Preparedness (January 14, 2021)

10.12.2020

Vorys at Work: 2020 Conference

7.29.2020

"Who's Your Employee?" An Independent Contractor and Employee Classification Webinar

5.6.2020

SECURE and CARES - What is a Plan Sponsor to Do?

4.29.2020

Managing Through Crisis: Adapting Benefit Plans for the Coronavirus Pandemic

4.2.2020

Vorys on Call: Coronavirus (April 2, 2020)

3.26.2020

Vorys on Call: Coronavirus (March 26, 2020)

3.25.2020

Employee Benefit Plans: Impact of Coronavirus

12.17.2019

Texas V. US - One Year Later: The Status and Future of The Affordable Care Act

10.16.2019

2019 Vorys Benefits Columbus Conference

9.11.2019

2019 Vorys Benefits Cincinnati Conference

4.18.2019

2019 Cincinnati Labor and Employment Law Update

3.22.2019

American Bar Association Panel

1.30.2019

Employment and Severance Agreements: How to Avoid Hidden Traps

11.15.2018

Missing Plan Participants: Best Practices in Light of Increased DOL Scrutiny

11.8.2018

2018 Akron Labor and Employment Seminar

9.19.2018

Stay Ahead of the Curve

Hot Topics for Plan Sponsors

8.23.2018

Part 2: Form 5500: Audited Financial Statements (Accountant's Report) for the Plan

A Two-Part Webinar Series: Form 5500

8.7.2018

Form 5500: Understanding the Basics

A Two-Part Webinar Series: Form 5500

7.12.2018

Ohio Municipal League's 2018 Annual Municipal Income Tax Seminar

1.10.2018

Group Health Plan Challenges (Florida West Coast Employee Benefit Council, 2018)

9.25.2017

Mental Health Parity (Health and Welfare Benefit Plans National Institute, 2017)

9.19.2017

ERISA Plan Vendor Contracting - Traps to Avoid

5.17.2017

Repeal and Replace: What Does It Mean to Employers? (American Bar Association, Tax Section, 2017)

9.15.2016

Open Enrollment is Coming - Is Your Health Plan Up to Date? (American Bar Association Joint Committee on Employee Benefits, 2016)

7.25.2016

2016 Employee Benefit Task Force Meeting

Sponsored by the Ohio Bankers League

6.23.2016

Columbus Compensation Association's Breakfast Meeting

5.7.2016

American Bar Associations Tax Section Meeting

1.20.2016

Recent litigation in Multi-Employer Pension Funds Since the 2014 Pension Reform Act

10.14.2015

Surviving a Department of Labor Audit

Hosted by Everhart Advisors and Financial Executives International

1.30.2015

ABA Tax Section Winter Meeting

4.8.2014

Figuring Out 'Full-Time' Under the Affordable Care Act Webinar

4.3.2014

2014 JCEB Government Invitational

10.29.2013

Year-End Retirement and Welfare Plan Issues and a Look Ahead to 2014

Presented by the ABA Joint Committee on Employee Benefits

4.30.2013

Roadmap to Compliant Wellness Programs

Hosted by the American Bar Association's Joint Committee on Employee Benefits

1.23.2013

Florida West Coast Employee Benefits Council Meeting

7.24.2012

The ACA is Constitutional: What It Means for Employers

Presented by Vorys, Sater, Seymour and Pease LLP

7.12.2012

After the Sound Bites: An In-Depth Analysis of the Supreme Court ACA Decision

3.13.2012

Employment Law Update and Review

Presented by the Employers Resource Association

2.17.2012

ABA Section of Taxation Midyear Meeting

12.8.2011

Proxy Season Prep: Planning for the 2012 Proxy Season

Presented by Vorys, Sater, Seymour and Pease LLP

10.31.2011

Health Plan Nondiscrimination Rules

Presented by the American Bar Association Joint Committee on Employee Benefits

6.11.2010

Health Care Reform: Moving from Theory to Implementation - an overview of new guidance, strategies and case studies

5.11.2010

Health Care Reform: Data, Deadlines and Disclosures

4.13.2010

Health Care Reform: What do I have to do and when do I have to do it?

Join Vorys for a complimentary teleseminar - the first in an ongoing series