



PRACTICE AREAS

Labor and Employment

EDUCATION

Indiana University School of Law, J.D., 1997

Indiana University, MBA, 1997

University of California, Los Angeles, B.A., 1989, *magna cum laude*

BAR AND COURT ADMISSIONS

Ohio

Indiana

Admitted to practice law only in the states listed above.

MARGARET "PEGGY" M. BARON

Of Counsel [Columbus Office](#)

[Cincinnati Office](#)

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Peggy is of counsel in the Vorys Columbus office and a member of the labor and employment group. She focuses her practice on employee benefits and executive compensation. Peggy has experience designing and drafting welfare plan documents, including cafeteria plan, wrap plans and summary plan descriptions; and qualified and nonqualified retirement plan documents. She also advises clients on fiduciary compliance and wellness plan design and compliance; conducts compliance reviews of welfare plans and retirement plans; and conducts due diligence on employee benefit plans in mergers and acquisitions.

Notable experience includes:

- Preparing Employee Plans Compliance Resolution System and Voluntary Fiduciary Correction Program submissions
- Representing clients in Department of Labor audits
- Reviewing nonqualified deferred compensation plans and severance agreements for compliance with Code section 409A

Peggy has given numerous presentations on current employee benefit topics.

Peggy received her J.D./MBA from Indiana University, where she was a member of editorial staff of the *Indiana Law Journal*. She received her B.A. *magna cum laude* from University of California, Los Angeles.

Insights

"Supreme Court Decision Preserves the Affordable Care Act," June 21, 2021

"Final Electronic Disclosure Rules for Retirement Plans," August 28, 2020

"Can't Find an In-Person Notary to Witness a Spousal Consent? IRS Provides Relief to Retirement Plans," June 5, 2020

"*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," December 31, 2019

"*Labor and Employment Alert*: 162(m) Regulations Proposed," December 23, 2019

"*Benefits Alert*: 2019 Roundup: A Look Back at Employee Benefits Developments," December 11, 2019

"*Labor and Employment Alert*: Final Hardship Regulations Are Here – Get Ready to Amend Your Plans," October 2, 2019

VORYS

MARGARET "PEGGY" M. BARON

(Continued)

"*Labor and Employment Alert: Federal Garnishments of Retirement Benefits*," April 26, 2019

"*Labor and Employment Alert: District Court Holds ACA Unconstitutional – But That’s Not The Final Word On The Issue*," December 18, 2018

"*Labor and Employment Alert: Deadline to Distribute 2018 Form 1095-Cs to Employees Extended*," December 3, 2018

Events

2022 Cincinnati Benefits Conference
September 27, 2022

2022 Columbus Benefits Conference
September 15, 2022

Vorys’ 2021 Virtual Benefits Conference
October 8, 2021

Vorys at Work: 2020 Conference
October 12, 2020

“Who’s Your Employee?” An Independent Contractor and Employee Classification Webinar
July 29, 2020

2019 Vorys Benefits Cincinnati Conference
September 11, 2019

Become a “Qualified” Expert: Legal Requirements and Best Practices in Administering Qualified Domestic Relations Orders
August 6, 2019

Missing Plan Participants: Best Practices in Light of Increased DOL Scrutiny
November 15, 2018

DOL Fiduciary Rule: Planning for Contingencies
March 15, 2017