



Mindi M. Johnson

Shareholder

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Mindi Johnson is the co-leader of the firm's business and tax practice group and previously chaired the firm's employee benefits team. She helps clients navigate challenges and solve problems by providing practical guidance that maintains legal compliance while achieving business goals. Specifically, the types of matters Mindi handles include:

Employee Benefits Law

- Advising taxable and tax-exempt non-governmental employers and governmental employers regarding federal and state deferred compensation and welfare benefits law, including matters related to tax qualification and fiduciary standards.
- Implementing strategic changes to qualified retirement plans (such as 401(k) Plans and ESOPs) and welfare benefits plans (such as group health plans, VEBAS, MEWAS, Cafeteria Plans and Group Benefit Plans).
- Facilitating employee benefit plan corrections to reduce penalties and legal exposure through formal governmental programs, such as the Internal Revenue Service (IRS) Voluntary Correction Program and U.S. Department of Labor (DOL) Voluntary Fiduciary Correction Program.
- Responding to the IRS and DOL audits and investigations of employee benefit plans.
- Providing legal compliance reviews and audits of corporate benefit packages.
- Assisting with benefit plan administration, including preparation of QDROs, distribution materials and nondiscrimination testing.

Health Care Law

- Advising health care providers on various legal issues, including fraud & abuse, regulatory, licensing, compliance, billing, Medicare/Medicaid and HIPAA.

PRACTICE AREAS

Employer Services
Employee Stock Ownership Plans (ESOPs)
Employee Benefits
Business Succession Planning
Deal Team - Mergers & Acquisitions
Tax Law
Business & Tax
ERISA
Health Care

EDUCATION

St. Louis University School of Law,
J.D., 2004 *cum laude*
Calvin University, B.A.,
Communication, 2001

BAR AND COURT ADMISSIONS

Michigan
U.S. District Court for the Western
District of Michigan

HONORS & RECOGNITIONS

Best Lawyers in America®
2021-2024 (Employee Benefits
(ERISA) Law)

"Top Lawyer", *Grand Rapids
Magazine*, 2023 in Employee
Benefits Law

Michigan Lawyers Weekly Woman in
the Law Honoree, 2018

- Assisting with health care facility mergers and acquisitions.

In addition to her practice, Mindi is very active in professional and community activities. She is a member of the Women Lawyers Association of Michigan and the Michigan Women's Tax Association and is the Vice President of Professionals of the Michigan Chapter of the ESOP Association.

Grand Rapids Area Chamber of
Commerce ATHENA Young
Professional Award Nominee, 2009

Michigan State Bar Foundation,
Fellow

SPEAKING ENGAGEMENTS

Be Intentional About Your Repurchase Obligation, ESOP

Association - Great Lakes Regional Conference, October 17, 2023

Navigating the New Normal for ESOPs, ESOP Association- Michigan

Chapter, April 11, 2023

Be Intentional about your Repurchase Obligation, ESOP

Association, October 19, 2022

Learn Executive Compensation Options & Negotiation, Foster

Swift Legal Strategies for Women Leaders, June 7, 2022

Moving Forward: Succession Planning for Your Business,

Michigan Movers Association, February 16, 2022

Be Intentional about your Repurchase Obligation, ESOP

Association Great Lakes Regional Conference, September 28, 2021

Best Practices for Corporate and ESOP Governance, ESOP

Association Great Lakes Regional Conference, September 27, 2021

ESOPs: A Trending Business Succession Strategy, MICPA Learning

Showcase, June 15, 2021

Learn Employee Benefits Legal Trends and Policies in 2021,

Foster Swift, April 27, 2021

Round 2: Recent Changes to the Payroll Protection Program,

Foster Swift, January 26, 2021

Webinar: Planning to Ensure Full Forgiveness for Your PPP

Loan, Foster Swift Collins & Smith, PC, May 7, 2020

The Future of Benefits- The SECURE Act, American Bar Association:

Mid-Year Meeting of Taxation Section, February 1, 2020

ESOP Basics - Who, What, Where, When, How & Why?, 5TH

Annual Great Lakes Regional ESOP Conference, October 17, 2019

Ask the Experts ~ A Q&A for Non-Management Employee

Owners, 2019 Spring ESOP Conference: Michigan Chapter of the ESOP

Association, April 17, 2019



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- Executive Deferred Compensation Arrangements in ESOP Companies**, *2019 Spring ESOP Conference: Michigan Chapter of the ESOP Association*, April 17, 2019
- Employee Benefits options for Small Employers**, *Institute for Continuing Legal Education (ICLE): Tax Institute*, May 24, 2018
- ESOP Association - MI Chapter: Coordinating Your Retirement Benefits: ESOP and 401(k)**, April 11, 2018
- Employee Benefits-Related Tax Issues**, *ICLE On-Demand Tax Law Series*, November 2017
- Emerging Trend: A Defined Contribution Approach to Health Care Coverage**, *Lansing Economic Club*, October 27, 2016
- ESOP Administration Q+A- Get Your Questions Answered**, *Great Lakes Regional ESOP Conference*, October 20, 2016
- ERISA Fiduciary Duties and Retirement Plan**, July 21, 2016
- Legal Issues for the Medical Professional**, *Health Care Financial Management Association's Western Michigan Chapter*, September 16, 2015
- Legal Consideration for the Treatment of Minors**, *Kent County Dental Society*, March 11, 2015
- Employee Benefits Basics from 401(k) to PPACA"**, *Michigan Nursery & Landscape Association Great Lakes Trade Expo*, January 26, 2015
- What Family Law Attorneys Need to Know about Health Care Reform**, *Grand Rapids Bar Association Family Law Section*, October 22, 2014
- Health Care Reform Developments and Strategy**, *West Michigan Chapter of the Association of Human Resource Managers*, April 9, 2014
- Second Stage ESOP Transactions**, *Michigan Chapter of The ESOP Association*, March 28, 2014
- ESOP Sustainability for CEOs and CFOs**, *ESOP Association - Michigan Chapter Meeting*, October 22, 2013
- Health Care Reform Update**, *Greater Lansing Estate Planning Council*, October 8, 2013
- Health Care Reform Basics for Providers**, *Michigan Medical Billers Association Northern Chapter*, August 9, 2013
- Compliance for Medical Professionals**, *Michigan Society of Hematology Oncology*, July 24, 2013
- SEMINAR | Health Care Reform from an Accountant's Perspective**, June 27, 2013
- What Health Care Reform Means for Your Business**, *Michigan Restaurant Association Flint Chapter*, June 17, 2013
- What Health Care Reform Means for Your Business**, *Michigan Restaurant Association Kalamazoo Chapter*, June 6, 2013
- Compliance and the Role of Medical Billers**, *Sixth Annual Michigan Medical Billers Association Billing Expo*, May 15, 2013
- What Health Care Reform Means for Your Business**, *Michigan Restaurant Association Grand Rapids Chapter*, May 6, 2013
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What Health Care Reform Means for Your Business, *Michigan Restaurant Association Gaylord Chapter*, April 29, 2013

How Obamacare will affect you, your business and your clients, *Amicus Management and Foster Swift*, April 18, 2013

Minors and Healthcare, *Michigan Medical Billers Southeast Chapter*, April 17, 2013

What Health Care Reform Means for Your Business, *Michigan Medical Billers Southeast Chapter*, April 17, 2013

What Health Care Reform Means for Your Business, *Alpena Chamber of Commerce*, April 12, 2013

The Affordable Care Act, *Business Beat - Michigan Business Network with Chris Holman*, April 10, 2013

What Health Care Reform Means for Your Business, *Alpena Chamber of Commerce*, April 10, 2013

Discussion of Health Care Reform, *Michigan's Big Show - Michael Patrick Shiels*, March 4, 2013

Urgent Information You Need to Know about Obamacare (PPACA), *Michigan Nursery and Landscaper's Association Great Lakes Trade Expo*, January 7, 2013

WEBINAR | New Developments in Health Care Reform, June 12, 2012

Minors & Health Care and Compliance & Self Reporting, *Michigan Medical Billers Association - Detroit Chapter*, June 6, 2012

Compliance: Staying Ahead of the Curve, *Aging Services Annual Conference*, May 22, 2012

Compliance & Self Reporting, *Michigan Medical Billers Association Annual Expo*, May 16, 2012

Compliance: Staying Ahead of the Curve, *MHPCO Annual Conference*, April 18, 2012

Health Reform - Impact and Compliance, *Public Law Employment Seminar for the Michigan Municipal League*, October 25, 2011

Minors and Health Care, *Michigan Medical Billers Association - Lansing Chapter*, October 12, 2011

Minors and Health Care, *Michigan Medical Billers Association - Grand Rapids Chapter*, September 15, 2011

Hospice and Nursing Facility Contracting, *Aging Services of Michigan Annual Conference*, May 23, 2011

Hitting the Jackpot when Partnering with other Providers, *Michigan Hospice and Palliative Care Organization*, April 18, 2011

Hospice in the Skilled Nursing Facility, *Spectrum Health Hospice and Spectrum Health Rehab and Nursing*, March 2010

Health Care Compliance Seminar, *Aging Services of Michigan*, September 2009

PUBLICATIONS

What You Need to Know About SECURE 2.0, *Foster Swift Business & Tax Law News*, February 23, 2023

Employee Benefits Considerations After Dobbs v. Jackson Women's Health Organization: Foster Swift Highlights Options Available to Employers, *Foster Swift Employee Benefits Law E-blast*, July 7, 2022



Recent IRS Guidance and Clarification for the COBRA Subsidy Imposed by ARPA, *Foster Swift Business & Tax Law News*, June 3, 2021

The Benefits of Adopting a Pre-Approved Plan, *Foster Swift Business & Tax Law News E-blast*, August 11, 2020

New Safe Harbor Announced for Electronic Disclosures Required by ERISA, *Foster Swift Legal Update E-blast*, June 4, 2020

Proposed IRS Regulations Clarify New Rules Relating to Hardship Distributions, *Foster Swift Business & Tax Law News*, November 20, 2018

U.S. Supreme Court Affirms that Collective Bargaining Agreements Must be Interpreted According to "Ordinary Principles of Contract Law", *Foster Swift Business & Corporate Law News*, March 12, 2018

BAs Beware: The Government Will Go After You for HIPAA Violations, *Foster Swift Health Care Law E-News*, May 2012

MEMBERSHIPS & AFFILIATIONS

Legal Affiliations:

- American Bar Association
 - Section of Taxation
 - Employee Benefits Committee
 - Defined Contribution Plans, Subcommittee Co-Chair
- State Bar of Michigan
 - Taxation Section
 - Former Council Member and Michigan Tax Lawyer Editor
 - Business Law Section

Industry & Professional Associations:

- National Center for Employee Ownership (NCEO)
- The ESOP Association
- Michigan Chapter of the ESOP Association, Vice President - Professionals
- Women Lawyers Association of Michigan
- Michigan Women's Tax Association
- Calvin University Alumni Association

Community Activities:

- Grandville Calvin Christian Schools, Board of Directors
 - Girls on the Run of Kent and Muskegon Counties, Former Member of Board of Directors
 - Gazelle Girls, Advisory Committee
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RECENT BLOG POSTS

BizTech Law Blog

The Corporate Transparency Act and its Impact on ESOPs

IRS Announces 2024 Cost-of-Living Adjustments for Retirement Plans and for Health and Welfare Benefit Plans

Executive Compensation and Negotiation Essentials for Women Leaders

IRS Makes it Easier to Correct Certain Retirement Plan Compliance Issues

2021 Arrives with Additional Flexibility for Flexible Spending Accounts

New Safe Harbor Announced for Electronic Disclosures Required by ERISA

Health Care Law Blog

IRS Begins Enforcement of ACA Employer Mandate

Obamacare Repeal and Replacement Plan- What does it mean for Employers?

Michigan Labor & Employment Law Blog

Recent Changes to Michigan's Paid Medical Leave Requirements

Tax Law Blog

IRS Announces 2018 HSA Contribution Limits, Out-of-Pocket Maximums and HDHP Minimum Deductibles