



ERISA

For the past 40 years Foster, Swift, Collins & Smith, P.C. has had a very active and dynamic ERISA practice which is highlighted below.

We are responsible for the design and ongoing compliance matters for approximately 400 qualified plans including approximately 370 defined contribution and 30 defined benefit plans. The vast majority of the defined contribution plans are governed by Code Section 401(k). The plans range from small plans (under 100 participants) to plans covering thousands of employees. Some of the plans are collectively bargained, others are non-union plans, and some plans cover both union and non-union employees.

Many of our qualified plan clients also look to Foster Swift to design and draft non-qualified executive deferred compensation arrangements, bonus programs, severance benefit plans and welfare benefit plans, including VEBAs, reimbursement plans, retiree health plans and health plans for active employees. We also address COBRA issues and cafeteria plan issues.

We represent hundreds of employers regarding ERISA matters. Examples include:

- We provide employee benefits advice and related tax advice to a large insurance company that has operations in many states. Our work includes 401(k) and 409A plans covering many thousands of individuals, as well as welfare benefits work.
- We provide employee benefits and related tax advice to a large public institution of higher education. Our work includes multiple defined contribution plans and 409A plans covering more than 15,000 individuals, as well as welfare benefits work.
- We provide employee benefits and related tax advice to a large healthcare system. Our work includes defined benefit and defined contribution plans covering many thousands of individuals, as well as welfare benefits work.
- We represent employers in contested matters involving ERISA.

Foster Swift has been named a Tier 1 firm in **Employee Benefits (ERISA) Law** in Lansing by *U.S. News – Best Lawyers®* "Best Law Firms" in 2014, 2016, 2017, 2018, 2019, 2020 and 2021.

ATTORNEYS

Shareholder

Julie LaVille Hamlet

Mindi M. Johnson

Associate

Amanda J. Dernovshek

Paralegal

Terri L. Bolyard

RELATED PRACTICES

Employee Benefits

Employee Stock Ownership Plans (ESOPs)



PUBLICATIONS & ALERTS

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

New 401(k)/403(b) Plan Fee Disclosure Rules, *Foster Swift Employment, Labor & Benefits E-News*, September 9, 2010

Court Holds that Welfare Plan QDROs are Not Preempted by ERISA, *Foster Swift Employment, Labor & Benefits Quarterly*, December 2009

Pension Fund Liability: Your Corporate Structure May Not Protect You, *Foster Swift Employment, Labor & Benefits Quarterly*, October 2009

Are You Sure Your ERISA Plan is a "Safe Vehicle" which is Protected from Judgment Creditors?, *Foster Swift Health Care Law Report*, August 2009

401(k) Plan Loans: No Longer Required to Comply with Regulation Z, *Foster Swift Employment, Labor & Benefits Quarterly*, July 2009

NEWS

Foster Swift Listed in "Best Law Firms" 2024, *Best Lawyers in America*, November 2, 2023

Foster Swift Attorneys Named 2024 Best Lawyers in America, *Best Lawyers in America*, August 17, 2023

Foster Swift Best Lawyers® 2024 "Ones to Watch", *Best Lawyers in America*, August 17, 2023

Foster Swift Listed in "Best Law Firms" 2023, *Best Lawyers "Best Law Firms"*, November 3, 2022

Foster Swift Listed in "Best Law Firms" 2022, *Best Lawyers in America*, November 5, 2021

Foster Swift Attorneys Named to 2022 Best Lawyers in America®, August 19, 2021

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Learn Employee Benefits Legal Trends and Policies in 2021, *Foster Swift Employee Benefits E-blast*, April 19, 2021

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Foster Swift Rated Tier 1 in 27 Practice Areas in Best Lawyers® "Best Law Firms", November 1, 2018

Attorney Howard Named to Novi Planning Commission, *Detroit Legal News*, January 19, 2018

30 Foster Swift Attorneys Selected to 2017 Michigan Super Lawyers and Rising Stars Lists, September 8, 2017

EVENTS

Learn Employee Benefits Legal Trends and Policies in 2021, *Foster Swift*, April 27, 2021

Developments in ERISA Litigation, *Oakland County Bar Association: Employee Benefits Section*, January 14, 2019