

THE ERISA LAW GROUP, P.A.

JEFFERY MANDELL, ATTORNEY AT LAW

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Jeffery Mandell is *founder and President of The ERISA Law Group, P.A.* Since 1982, he has concentrated his practice solely on retirement plans, welfare plans, and other ERISA and deferred compensation matters. His practice extends to 401(k), nonqualified deferred compensation, defined benefit and cash balance, profit sharing, health plans and trusts, 457, pension, 403(b), key aspects of employment agreements, cross-tested, cafeteria/flex, ESOP, governmental associations, severance plans, health, VEBA, welfare, and all other types and forms of plans and employee benefits (both subject and not subject to ERISA). He represents for-profits, individuals, employers, tax-exempts, governmental entities, associations, owners, executives and Board members and more. He also represents pension professionals and organizations that offer plan services, such as financial institutions, third-party administrators, accountants, attorneys, and plan consultants.

Mr. Mandell is one of a very rigorously selected group of lawyers nationwide to be a *Fellow of the American College of Employee Benefits Counsel*. Fellowship in The American College of Employee Benefits Counsel is the highest and most prestigious honor an ERISA attorney can receive in the United States. It recognizes both a career of legal excellence and a positive consistent contribution that advances and impacts employee benefits on a national scale. With clients throughout the United States, Mr. Mandell is a recognized practitioner, speaker, and voluminous author on ERISA topics, and has been voted each year by his peers to be listed in the *Best Lawyers in America* since 1995.

He was an *Adjunct Professor at the University of Idaho College of Law* and at the *University of Wisconsin Law School*. His textbook regarding ERISA plan administrative and legal matters was published in 1998 by Panel Publishers.

Mr. Mandell represents the *State of Idaho before the Internal Revenue Service and the U.S. Department of Labor in the Pacific Coast TE/GE Council*. He also serves on *Bloomberg Bureau of National Affairs' legal advisory board* on ERISA/employee benefits.

Mr. Mandell is the founder of *Employee Benefit Publications and Seminars*. Mr. Mandell, along with his partner, John Hughes, is the editor and architect of the *401(k) Advisor, The Insider's Guide to Plan Design, Administration, Funding & Compliance*, a monthly journal published by Wolters Kluwer Law & Business. Mr. Mandell formerly was a partner and head of the Employee Benefits practice group at several law firms (including Hawley Troxell Ennis & Hawley in Boise, Idaho and Boardman, Suhr, Curry & Field in Madison, Wisconsin). Sometime prior to that, he was a *Vice President at Pension Publications of Denver*.

Mr. Mandell's primary focus is twofold: • he solves employee benefit problems, and • he assists clients in achieving their employee benefit objectives. With an understanding of the parameters of the law, he seeks to find and create opportunities for clients. At the same time, he helps his clients to keep their plans in compliance with ERISA's numerous, ever-changing requirements. Mr. Mandell complements his technical expertise with a practical approach based on over 35 years of a practice devoted to ERISA.

With creativity, passion, resourcefulness, and tenacity, his dedication to clients to achieve their objectives perhaps best describes Mr. Mandell's practice.

EDUCATION AND TRADE ASSOCIATIONS

Law School	University of Texas, JD, 1982
Undergraduate	University of Virginia, BA, 1977, with high distinction
	La Universidad de los Andes, Bogotá
	University of Pennsylvania

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Associations & Honors	Idaho Representative to the IRS (and U.S. Department of Labor) on Employee Benefit Matters (TE/GE Pacific Coast, and prior to that in Chicago) Fellow of The American College of Employee Benefits Counsel Bloomberg Bureau of National Affairs' Advisory Board Member and on Board of Directors of The Group, Inc. (a selective nationwide group of primarily attorneys) Western Pension and Benefits Conference, Boise Chapter, Founding Board Member American Society of Pension Professionals & Actuaries Employee Benefits Publications and Seminars, Founder Madison (WI) Pension Council, Former President and Board Member
Admitted to Bars	Texas Illinois Wisconsin Idaho

PERSONAL

Married since 1982 with three daughters. Loves family, friends, music, sports, travel, Idaho, reading, writing, the outdoors, and helping refugee teens.

SAMPLING OF REPRESENTATIVE MATTERS

- ◆ Retained by Federal Defender Services of Idaho to provide expert services in its defense in *United States v. Matthew Hutcheson* 12-CR-93-WFN (a case where the U.S. Department of Labor enforced ERISA for multiple employer plans).
- ◆ Compliance – Provide advice, counseling and documents with respect to all ERISA compliance matters, including plan design.
- ◆ Mergers and Acquisitions – Advise companies with respect to pension, cafeteria plan, and other employee benefit issues that arise in corporate transactions.
- ◆ Tax-Exempt, Associations and Governmental Entities – Counsel these organizations with respect to the unique laws applicable to their various plans.
- ◆ Government Intervention and Correction – Advise plan sponsors, TPAs, and others when plans fail to comply with legal requirements. Negotiate with the IRS and Department of Labor and/or take other remedial action to minimize losses and protect against adverse consequences.
- ◆ Fiduciary, Department of Labor and ERISA Compliance and Matters – Advise employers, fiduciaries, pension and health plan professionals and institutions regarding their responsibilities and opportunities under ERISA, enabling companies to ward off problems before they occur.

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- ◆ Counsel clients with respect to health, cafeteria, HRA, medical expense and other welfare benefit plans, with respect to both ERISA Title I and tax considerations.
- ◆ Third-Party Administrator, Fiduciary, Professionals Consulting – Advise and provide forms, documents and testing materials, and ongoing consulting and training services for § 125 cafeteria and pension, §§ 401(k), 403(b), 457 and other plan providers and trustees.
- ◆ Professional Employer Organizations – Advise staff leasing and contingent workforce companies on complex employer-employee plan questions requiring practical resolution.
- ◆ ERISA Tax Planning for Businesses – Advise physicians, lawyers, and other professionals and closely held companies on ways to creatively structure plans to maximize benefits and minimize taxes.
- ◆ Litigation Support – Provide expertise, advice and knowledge of ERISA to clients and attorneys involved in litigation.
Case examples:
United States District Court, District of Idaho: *Roberts v. Fearless Farris Service Stations, Inc., et al.*, Plaintiff, prevailing party
United States District Court, District of Idaho: *Brasley, et al. v. Fearless Farris Service Stations, Inc., et al.*, Plaintiff, prevailing party
- ◆ Multiple Benefit Structures – Provide advice regarding different benefit structures for different groups or divisions or employees and necessary IRS testing to accomplish objectives.

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SAMPLING OF PUBLICATIONS AND PRESENTATIONS

401(k) Advisor, The Insider's Guide To Plan Design, Administration, Funding & Compliance, Wolters Kluwer Law & Business—Editor, March 2012 - present

Past, Present, and Future - How 40 Years of ERISA Have Molded and Will Continue to Mold the Retirement Industry, October 2016 – American Society of Pension Professionals & Actuaries, National Conference, National Harbor, MD

Nobody Should Oppose the DOL's Proposed Investment Fiduciary Regulations, March 2016 – Employee Benefit Publications & Seminars Issue 2016-1

Beyond Wall Street's Myth – The Little Guy Will Be A-OK, March 2016 – ERISA Newsletter

Investment Lessons from Recent Litigation, October 2015 – Western Pension and Benefits Conference, Boise, ID

Ten Investment Lessons for Trustees – Tibble v. Edison, August 2015 – ERISA Newsletter

Hot Topics in Employee Benefits, April 2015 – Human Resources Association of Treasure Valley Annual Conference, Boise, ID

Employee Notices, February 2015 – National IRS, DOL and Practitioners TE/GE Joint Council Conference, Baltimore, MD

Current Plan Challenges, IRS and DOL Audits, June 2014 – Boise, ID

Employee Benefits Update, October 2013 – Pocatello, ID

Retirement Plan Fee Disclosure: What You Need To Know, May 2012 – Boise, ID

Fiduciary Implications When Changing Service Providers, May 2010 – 401(k) Advisor, Aspen Publishers, Volume 17, Number 5

ERISA Plan Failures and Corrections, February 2009 – Western Pension and Benefits Conference, Boise, ID

Select Issues for IRS Governance of ERISA Plan, October 2008 – IRS TE/GE Liaison Conference, Denver, CO

ERISA Fee Disclosure Developments, June 2008 – Boise, ID

The Pension Protection Act of 2006: What it Means to Your Defined Contribution Plans in Idaho, June 2007 – Lorman Education Services, Boise, ID

The Pension Protection Act of 2006, November 2006 – Employee Benefit Publications and Seminars, Boise, ID

The Pension Protection Act of 2006 – Retirement Plan Changes Are Upon Us (Again), October 2006 – Human Resources Association of Treasure Valley, Boise, ID

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A Roadmap to Spinning Off a Defined Contribution Plan, Autumn 2006, Journal of Pension Benefits, Aspen Publishers, New York, New York, Volume 14, Number 3

What Every Employer Needs to Know about ERISA, May 2006 – Boise, ID

Western Pension & Benefits Conference, What's Going on With ERISA These Days?, March 2006 – Boise, ID

Club Managers Association of America, ERISA Opportunities and Traps for Clubs—A Primer, April 2005 - Sun Valley, ID

2004 Annual Idaho State Tax Institute, Interesting Current Developments, Opportunities and Traps in the ERISA World, November 2004 – Pocatello, ID

2004 Central and Mountain States Benefits Conference, Responsibilities of the Employer as Plan Sponsor and Plan Administrator, Sept. 2004 – Denver, Colorado

2004 Annual Great Lakes ASPA Conference, The Ins and Outs of Plan Amendments, May 2004 – Chicago, IL

Section 125 Cafeteria Plans and Account Balance Medical Benefits, December 2003 – Lorman Education Services, Coeur d'Alene, ID

Section 125 Cafeteria Plans, HRAs and Certain ERISA Issues, October 2003 – Lorman Education Services, Seattle, WA

Retirement Plan Check-Up 2003: A fiduciary checklist for turbulent times, May 2003 – The Grove Hotel, Boise, Idaho

A Simplified Explanation of Required Minimum Distributions, Spring 2003 – Journal of Pension Benefits, Aspen Publishers, New York, NY, Volume 10, Number 3.

2003 Annual Conference for the National Institute of Pension Administrators, The New Post-EGTRRA Distributions Rules and Issues, May 2003 – Palm Springs, California

Nuts and Bolts of 401(k) Plans, January 2003 – Lorman Education Services Seminar, Boise, Idaho

2002 Annual National ASPA Conference, You AND Your Clients Really Should Know Something About Employees Entering Military Service – The Employee Benefit Aspects of USERRA, October 2002 – Washington D.C.

Employee Benefit Provisions Affected by the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) as modified by the Job Creation and Workers Assistance Act of 2002 (JCWAA), July-August 2002-The ASPA Journal

401(k) AND PENSION REFORM - The GUST and EGTRRA Deadlines Are Here!, October 2001 – Boise, Idaho and Madison, Wisconsin

Employer/Employee Obligations and Rights for Our Military, National Guard, and Reserves, November-December 2001-The Pension Actuary

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Plan Payment and Taxation, Spousal Rights and Annuities – Critical Requirements Affecting 401(k) and all Plans, 1998; *Current Key ERISA Update*, 2000 – Idaho State Tax Institute, Pocatello, Idaho

17th Annual Conference for the National Institute of Pension Administrators, Hot Topics and Current Developments, 1999 – Scottsdale, Arizona

Pension Administration Forms System, June 1998 – Panel Publishers, New York, New York

Effect of FMLA, Veterans' Rights and New Legislation on Pension Plans, 1996; *Advanced Taxation and Distribution Issues*, 1995 – BNA/LEI National Conference on Employee Benefits Law, Vail, Colorado

Current Developments and Hot Topics in ERISA, 1996 – National Institute of Pension Administrators, San Francisco, California

ERISA § 404(c) Fiduciary Liability; Buying and Selling Businesses; IRS Plan Corrective Programs, and the Significance of the Retirement Equity Act and § 401(a)(9) – 1995, 1996, and 1997 Wisconsin State Bar Presentations, 1996 Minnesota State Bar Executive Compensation Conference

The Impact of Limited Liability Companies on Employee Benefits, 1996 and 1997 – University of Wisconsin Continuing Legal Education Seminar

Workshop on Qualified Domestic Relations Orders, 1997 – Wisconsin Family Law Group, Wisconsin State Bar, Madison, WI

The New Pension Simplification Bill and Seldom Utilized Creative Retirement Techniques, 1996; *Employee Benefits Newsletter*, a technical newsletter for employee benefit professionals – Employee Benefit Publications and Seminars

Fundamentals of a Non-Qualified Tandem § 401(k) Plan, 1996; *VCR and CAP – Dramatic Changes in the Pension Landscape*, 1995 – Journal of Pension Benefits, Aspen Publishers, New York, New York

The Distribution of § 401(k) Benefits in a Corporate Transaction: A Call for Reconciliation of the § 401(k) Regulations, the Same Desk Rule and GCM 39824, 1995 – Tax Management Compensation Planning Journal, BNA

Determination Letters Under Revenue Procedure 93-39, 1994 – IRS/ASPA Joint 1994 Midwest Region Employee Benefits Conference, Chicago, IL

Benefits, Rights, and Features – New Rules for Retirement Plans, 1994 – Journal of Pension Benefits, Aspen Publishers, New York, New York

Qualified Retirement Plans – Distributions, Taxation, Loans, Spousal Rights, QDROs, Rollovers and Withholding (Or, Now That The Money Is In The Plan How Do You Get It Out?), 1993 – WICPA 57th Annual Tax Conference, Milwaukee, WI

Integrating Defined Contribution Plans Under TRA '86, 1991 – Tax Management Compensation Planning Journal, BNA

Integrating Plans Under the Tax Reform Act of 1986, Annual ASPA National Conference, Washington, D.C.

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