



**Antoinette M. Pilzner**

**Member; Board of Directors**

**Detroit**

**P: 248.220.1341**

“ I’ve been on the accountant’s side, the employer’s side, and the attorney’s side of employee benefits over a span of more than 30 years. So I understand, and can help you identify and evaluate, the financial, human resources, administrative, and business aspects of the employee benefit plan decisions you face. ”

**Practice Focus**

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- Employee benefits and ERISA
- Executive compensation and governance
- Healthcare
- Social corporate governance and impact investing

Antoinette focuses her practice in the areas of ERISA, employee benefits and executive compensation. A member of the firm's Board of Directors, she has more than 15 years of experience in establishing, revising and terminating benefit plans and executive compensation programs to address business needs and changes in the federal law. Antoinette, who is also a certified public accountant, frequently counsels clients on administering plans and programs to comply with ERISA and the Internal Revenue Code. From 2006 through 2009, she served on the Employee Benefits Committee of the U.S. Chamber of Commerce. From 2002 to 2005, she served on the Department of Labor’s Advisory Council on Employee Welfare and Pension Benefit Plans under U.S. Secretary of Labor Elaine Chao and was chair of the Council’s 2005 Working Group on Communications to Retirement Plan Participants. She is a frequent speaker and writer on employee benefits and executive compensation topics.

Antoinette earned a J.D., cum laude, from Wayne State University Law School in 1995. She received a M.S. in Taxation with distinction from Walsh College of Accountancy and Business Administration in 1990, and a B.A., with high distinction, from Wayne State University in 1982.

**Admissions - Court**

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- U.S. District Court for the Eastern District of Michigan

**Admissions - State**

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- Michigan

**Education**

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## Antoinette Pilzner

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- Wayne State University Law School
- Walsh College of Accountancy and Business Administration
- Wayne State University

### Honors and Awards

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- Named leader in Michigan Employee Benefits and Executive Compensation - *Chambers USA* (2017-2021)
- Named one of the *Best Lawyers in America* (2013-2022)
- Associate Editor of the Wayne Law Review, awarded Order of the Coif

### Professional Membership

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- Certified Public Accountant (Michigan, 1990)
- Society for Human Resource Management
  - Total Rewards/Compensation and Benefits Special Expertise Panel (2003-2007)
- State Bar of Michigan
  - Labor and Employment Law Section
  - Tax Law Section

### Public Service and Volunteerism

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- Bayview Mackinac Yacht Race, Race Committee Volunteer (1999-present)

### Alerts

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- COBRA subsidy under the American Rescue Plan
- New Retirement Plan Limitations Announced by the IRS for 2021
- What you need to know about the SECURE Act: Part II – Optional provisions
- What you need to know about the SECURE Act: Part I – Mandatory provisions
- IRS announces new retirement plan limitations for 2020
- IRS announces new retirement plan limitations for 2019
- IRS announces new retirement plan limitations for 2018
- Revisiting the Affordable Care Act
- IRS announces new retirement plan limitations for 2017

### Blog Posts

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- IRS temporarily authorize electronic remote witnessing of retirement plan consent
- DOL final regulations establish an alternative safe harbor for electronic disclosure of ERISA information
- Coronavirus pandemic prompts liberalization of cafeteria plans, FSAs, and dependent care reimbursement plans
- CARES Act and retirement programs
- Protecting the health of retirement plans from COVID-19, Part III: Administrative and fiduciary issues for retirement plans

- Protecting the health of retirement plans during the COVID-19 crisis, Part II: Gaining access to retirement benefits
- Protecting the health of retirement plans during the COVID-19 crisis, Part I: Reducing or eliminating employer contributions
- Deadline extended for contributions to IRAS, Qualified Retirement Plans, Health Savings Accounts, and Archer MSAs
- COVID-19: Continuing healthcare coverage for furloughed or laid-off employees
- Proposed Workflex bill offers employers unique federal approach to paid leave time
- Court allows time-traveling QDRO to evade legal requirement
- The race is on for ERISA health plans!
- FSAs and HSAs may get run over by Cadillac Tax
- IRS closing some lump sum windows
- Supreme Court Saves Obamacare - Again
- Supreme Court confirms 401k investment options need ongoing monitoring
- EEOC Proposal Increases Restrictions on Wellness Programs
- SCOTUS Decides Contract Law Trumps Judicial Inferences... Who Knew?

### News

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- 50 McDonald Hopkins attorneys recognized in The Best Lawyers
- McDonald Hopkins recognized in Chambers USA 2021 Rankings
- Lawyer of the Year honorees Riley and Welin among 42 McDonald Hopkins attorneys recognized as 2021 Best Lawyers
- McDonald Hopkins recognized in Chambers USA 2020 Rankings
- 41 attorneys from McDonald Hopkins recognized as 2020 Best Lawyers®
- McDonald Hopkins recognized in Chambers USA 2019 rankings
- McDonald Hopkins Recognized by Chambers USA 2018
- 35 attorneys at McDonald Hopkins selected for inclusion in Best Lawyers® 2018
- McDonald Hopkins Recognized by Chambers USA 2017
- "@Work Advice: The company messed up. Should the worker repay it?"
- 39 attorneys at McDonald Hopkins selected for inclusion in Best Lawyers 2017
- 41 attorneys at McDonald Hopkins selected for inclusion in Best Lawyers® 2016
- "DOL Seeks Comments on Proposed Retirement Advice Rule," Toni Pilzner quoted in HR Magazine

### External Publications

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- "Healthcare Flexible Savings Accounts: 'Use-It-Or-Lose-It' Rule Modified," RBMA Monthly Legal Update Digest December 2013
- "What does DOMA's (partial) demise mean for your benefit plans?" RBMA Monthly Legal Update Digest August 2013
- "Health Care Reform: Practical Steps for Employers," RBMA Monthly Legal Update Digest March 2013
- "Employer 'Pay or Play' Mandate in 2014 – Will it Apply to Your Business?," RBMA Monthly Legal Update Digest February 2013
- "Health Care Reform: It's the Law!," RBMA Monthly Legal Update Digest December 2012

- "Attention Employers: Is your company in compliance with the Affordable Care Act? Are you prepared for future compliance deadlines?," RBMA Monthly Legal Update Digest August 2012
- "Attorney advises benefits pros on nuts and bolts of fee disclosure rules," quoted in Employee Benefit News, March 7, 2012
- "Tough Economy Creates Tough Decisions for Pension Plans," RBMA Monthly Legal Update Digest December 2011
- "Pay Packages – Deferred Compensation, Busted Firms," published on Forbes.com Financial Advisor Network, October 24, 2008
- "Pension Protection Act of 2006: Mandates and Options for Retirement Plans," 4-page "Legal Report" published by the Society for Human Resource Management, October 2006
- "Nonqualified Deferred Compensation Plans: Code Section 409A Imposes New Requirements," 8-page "Legal Report" published by the Society for Human Resource Management, March 2005
- "New COBRA notice regulations: What you need to know to avoid costly penalties," published in Detroit magazine, April 1, 2005
- Drafted and submitted comments to U.S. Department of Labor on Proposed Regulations establishing an Automatic Rollover Safe Harbor on behalf of the Society for Human Resource Management, March 2004
- Contributed to comments submitted to U.S. Department of Labor on Proposed Regulations implementing COBRA notice requirements by the Society for Human Resource Management, July 2003
- Drafted response to U.S. Department of Labor Request for Information on Automatic Rollovers from Pension Benefit Plans for submission by the Society for Human Resource Management, February 2003

### Events

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- Coronavirus and employee benefit plans: Practical considerations for employers | Thursday, April 30, 2020
- The SECURE Act and key provisions affecting retirement plans | Tuesday, February 25, 2020
- Employee benefits challenges and opportunities — Before year end and beyond | Wednesday, November 7, 2018
- Death, Taxes and Retirement Plans | Thursday, November 10, 2016

### Speaking Engagements

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- "Using Electronic Methods to Satisfy ERISA Disclosure Requirements," concurrent session at 65th Society for Human Resource Management Annual Conference and Exposition, June 19, 2013
- "Oops, I Did It Again! Correcting Qualified Plan Mistakes with EPCRS," concurrent session at 65th Society for Human Resource Management Annual Conference and Exposition, June 17, 2013
- "Health Care Reform: Practical Points for Employers," presentation to The Presidents Forum, Chicago, June 12, 2013
- "ERISA Basics – What Your Benefit Plans Need You to Know," concurrent session at 64th Society for Human Resource Management Annual Conference and Exposition, June 25, 2012
- "ERISA Update: Keeping Your Benefit Plans (and You!) Out of Trouble," concurrent session at Society for Human Resource Management 2012 Employment Law & Legislative Conference, March 6, 2012
- "ERISA and Other 'Myths': Debunking Benefit Plan Urban Legends," 2011 Society for Human Resource Management Annual Conference, June 29, 2011

- "Section 409A Strategies: The Basics and Beyond," BNA Tax & Accounting Webinar Presentation with Michael Riley, November 4, 2010
- "FSAs, HRAs, HSAs: The Alphabet Soup of Defined Contribution Health Care Plans," concurrent session at 59th Society for Human Resource Management Annual Conference and Exposition
- "More Stupid COBRA Tricks!," concurrent session at 59th Society for Human Resource Management Annual Conference and Exposition, June 25, 2007
- "New Tools for Helping Employees Save for Retirement," concurrent session at 24th Society for Human Resource Management Employment Law and Legislative Conference, March 12, 2007
- "Pension Protection Act of 2006: New Tools to Help Employees Save for Retirement," concurrent sessions at 2006 Society for Human Resource Management Strategic HR Conference, October 5-6, 2006
- "Legal Introduction to and Overview of the Pension Protection Act of 2006," one-hour webcast sponsored by the Society for Human Resource Management, September 19, 2006
- "It May Be Healthy, But Is It Legal?," concurrent session on employer wellness initiatives and incentives at 58th Society for Human Resource Management Annual Conference and Exposition, June 26, 2006
- "What Do You Do After 'I Do'? Benefits for Employees' Same-Sex Spouses," concurrent session at 57th Society for Human Resource Management Annual Conference and Exposition, June 21, 2005
- "Hey! Who Are You Calling a Fiduciary?," concurrent session at 56th Society for Human Resource Management Annual Conference and Exposition, June 30, 2004
- "The New COBRA Regulations," one-hour webcast sponsored by the Society for Human Resource Management, June 16, 2004
- "COBRA Notice Regulations: Something Old, Something New," concurrent sessions at 21st Society for Human Resource Management Employment Law and Legislative Conference, March 9-10, 2004
- "COBRA Compliance," 3-hour continuing education class designed for American Society of Employers, taught six times annually, 2000 through 2003
- "An SOS for Summary Plan Descriptions," concurrent session at 55th Society for Human Resource Management Annual Conference and Exposition, June 24, 2003
- "Stupid COBRA Tricks," concurrent session at 54th Society for Human Resource Management Annual Conference and Exposition, June 24, 2002