



## John M. Wirtshafter

Member

Cleveland

P: 216.348.5833

“ Having designed and handled employee benefits and executive compensation issues in hundreds of business transactions involving over \$30 billion, I bring a broad wealth of legal knowledge, experience and creativity to solving and resolving complex legal issues and problems. ”

### Practice Focus

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- Executive compensation and governance
- Employee benefits and ERISA
- Tax and benefits
- Capital markets
- Social corporate governance and impact investing

John has extensive experience assisting mid-sized and Fortune 500 companies with employee benefits and executive compensation issues and opportunities, including benefits issues arising in mergers and acquisitions, IPOs and bankruptcies, and the design and implementation of qualified and non-qualified retirement and benefits programs including ESOPs, defined benefit and defined contribution plans, cash balance programs, non-qualified deferred compensation plans, stock option and other equity participation programs, VEBAs and SERPs. John regularly consults with employers contributing to multiemployer pension and welfare plans with issues relating to transactions, bankruptcies, controlled group liability, and strategic planning for reducing and combating claims made for withdrawal liability for partial or complete withdrawals.

John was the national President of one of the largest U.S. employee benefits professional organizations, the Worldwide Employee Benefits Network. John frequently speaks on various employee benefits topics and has been quoted and interviewed in numerous magazines and newspapers regionally and nationally.

John earned his J.D. from Case Western Reserve University School of Law in 1984. He received a B.S., cum laude, from Indiana University in 1981.

### Admissions - State

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- Ohio

### Education

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- Case Western Reserve University School of Law

- Indiana University

### Honors and Awards

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- Named one of the *Best Lawyers in America* (2015 - 2022)
- Named in *Ohio Super Lawyers* four times
- Recipient of the Norman J. Danzig Memorial Award for Leadership

### Professional Membership

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- ESOP Association
- WEB – The Worldwide Employee Benefits Network (Immediate Past National President, Former President of the Cleveland Chapter)
- Metropolitan Bar Association (Past Chairman of the Business and Tax Committee)
- Advisory Board, Pharmacy Benefit Management Institute (2010-2011)
- Cleveland Society of Human Resource Management (Cleveland SHRM)
  - Co-Chairman, Cleveland Total Rewards Association (Founding Member and Steering Committee)

### Public Service and Volunteerism

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- YWCA of Cleveland (Secretary, Board of Directors)
- The Old Stone Education Center (Former Board of Directors and Executive Committee)
- Jewish Family Service Association (Vice Chairman of the Board and Executive Committee)
- American Technion Society (Former Board Member, Cleveland Chapter)
- Detroit Mercy Law School (Former Dean's Advisory Committee)
- Jewish Federation of Cleveland (Former Retirement Committee and Chairman of the 403(b) Committee)
- The Gathering Place (Board of Directors)

### Alerts

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- COBRA subsidy under the American Rescue Plan
- Relief ahead for multi-employer pension plans in the Butch Lewis Emergency Pension Plan Relief Act
- 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
- Still time to defer taxes with a strategically designed retirement plan
- IRS announces new retirement plan limitations for 2020
- IRS announces new retirement plan limitations for 2019
- What you need to know about ESOP valuation season
- IRS announces new retirement plan limitations for 2018
- Every word matters: Supreme Court finds “church plans” include those established by church-affiliated organizations
- IRS announces new retirement plan limitations for 2017
- Increased premiums on the horizon for defined benefit pension plans

- IRS announces new retirement plan limitations for 2016
- Does Your Retirement Plan Fiduciary Monitor Your Plan Investments?

### Blog Posts

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- Multiemployer Pension Plan
- 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
- Multiemployer Pension Benefits: Take a hit now or a bigger hit later
- Private equity fund investors beware: Sun Capital revisited again
- Claim of Section 510 interference with ERISA rights survives motion for dismissal
- Sixth Circuit rules that an employer can modify or terminate "vested" retiree medical benefits
- Comments to the DOL's proposed fiduciary rules are in and they are aplenty
- Department of Labor Issues Proposed Rules on Who is a Fiduciary
- Expectations for defined benefit pension plans in 2015

### News

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- 50 McDonald Hopkins attorneys recognized in The Best Lawyers
- Lawyer of the Year honorees Riley and Welin among 42 McDonald Hopkins attorneys recognized as 2021 Best Lawyers
- 41 attorneys from McDonald Hopkins recognized as 2020 Best Lawyers®
- 35 attorneys at McDonald Hopkins selected for inclusion in Best Lawyers® 2018
- 39 attorneys at McDonald Hopkins selected for inclusion in Best Lawyers 2017
- 41 attorneys at McDonald Hopkins selected for inclusion in Best Lawyers® 2016

### External Publications

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- "Benefits of Using a Wrap Plan," Confero Magazine, October 2018
- "Don't forget the human side of human capital," Crain's Cleveland Business, Vol 36, No. 3, January 19-25, 2015
- "What Is 'Investment Plus'? Understanding a Private Equity Fund's Liability for a Portfolio Company's

Pension Shortfall," Willamette Management Associates Insights, Winter 2014

- "Healthcare Flexible Savings Accounts: 'Use-It-Or-Lose-It' Rule Modified," RBMA Monthly Legal Update Digest December 2013
- "You Better Get Your Assets Moving: Are Participant Contributions Being Contributed to Your Plan on a Timely Basis?" RBMA Monthly Legal Update Digest July 2012
- "Update on being a Fiduciary" Cleveland Chapter of SHRM May 2012
- "Four lessons private companies can learn from public companies about compensating their executives," Smart Business Magazine, March 2012
- "Are defined benefit plans going the way of the dinosaurs or simply evolving?" RBMA Monthly Legal Update Digest February 2012
- "Beware of Potential Liabilities of Multiemployer Pension Plans," International Lawyers Network Today, January 2012
- "Tough Economy Creates Tough Decisions for Pension Plans," RBMA Monthly Legal Update Digest December 2011
- "How Health Care Reform will impact Employees" Cleveland Smart Business Magazine, September 2010

### Events

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- Pay, Perks, and Parachutes | Wednesday, May 26, 2021
- 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
- Pay, Perks, and Parachutes | Wednesday, August 14, 2019
- Cybersecurity and employee benefit plans: Are you at risk? | Wednesday, July 17, 2019
- Employee benefits challenges and opportunities — Before year end and beyond | Wednesday, November 7, 2018
- The Critical Link: Global Total Rewards Culture, Strategy and Your Bottom Line | Wednesday, February 1, 2017
- Death, Taxes and Retirement Plans | Thursday, November 10, 2016
- Strategies for Attracting and Incentivizing the Best Executives for Closely Held Companies | Tuesday, April 12, 2016

### Speaking Engagements

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- "Preparing for 2016 Proxy Season and Beyond," Society of Corporate Secretaries and Governance Professionals meeting, December 3, 2015