



Jamie L. Leary | Member

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LICENSURE WV
EDUCATION J.D. University of Virginia

Jamie is a self-proclaimed geek with regard to employee benefits law. She focuses her practice on counseling clients of all types and sizes on a wide variety of ERISA and employee benefits issues. She works collaboratively with her clients to help them to select benefit plans that fit their business needs and to operate their plans in the midst of a complex and ever-changing area of the law. She enjoys helping her clients understand the impact of statutory and regulatory changes to retirement plans, as well as health and welfare plans.

Jamie assists clients with all aspects of plan design, compliance, and documentation, including plan adoption, amendment, merger, and termination. She counsels clients regarding day-to-day benefits administration and compliance with the Affordable Care Act (ACA), ERISA, HIPAA, COBRA, USERRA and other applicable law. When needed, she works closely with clients to identify and correct errors in their benefit plans. She also provides fiduciary training to support best practices and minimize exposure.

Jamie is also a member in the firm's Fiduciary Litigation Team, as well as the Women's Initiative. Aside from the practice of law, Jamie is active in supporting her community by serving as a Treasurer for the Viennese Winter Ball Committee, which benefits the Wheeling Symphony Orchestra, and as Chairman of the Scholarship Committee in her Alpha Chi Omega alumnae chapter, which supports the collegiate chapter at her alma mater, Marshall University.

REPRESENTATIVE EXPERIENCE

Drafts plan documents and employee communications for defined benefit pension plans, 401(k) plans, profit sharing plans, fully insured medical plans, self-insured medical plans, HRAs, health FSAs, dependent care FSAs, cafeteria plans, and wrap plans

Prepares filings to the Internal Revenue Service (IRS) and Department of Labor (DOL), including responses to IRS proposed penalty assessments (Letter 226J) concerning the ACA Pay or Pay mandate; Voluntary Compliance Program (VCP) filings under the Employee Plans Compliance Resolution System program (EPCRS); Delinquent Filer Voluntary Compliance Program (DFVCP) and Voluntary Fiduciary Correction Program (VFCP) filings to DOL; and represents clients in IRS and DOL audits

Counsels clients in connection with pension de-risking, reversion issues, and plan terminations

Participates in labor negotiations regarding benefits issues, including ACA matters

WORK EXPERIENCE

2008 Steptoe & Johnson PLLC
2002-2004 Steptoe & Johnson PLLC
1999-2002 Goodwin Procter LLP, Boston, MA
1997-1999 Law Clerk, The Honorable Charles H. Haden II, U.S. District Court

RECENT PUBLICATIONS / SPEAKING ENGAGEMENTS

ARE YOU AFRAID OF WHAT LURKS IN THE DEEP WATER OF YOUR ERISA PLAN?
DO YOU SEE WHAT I SEE? HARDSHIP WITHDRAWAL GUIDANCE FROM THE IRS, AS REQUESTED BY CONGRESS
ERISA'S NEW CLAIMS AND APPEALS PROCEDURES FOR DISABILITY BENEFIT CLAIMS
LEARNING HOW TO NAVIGATE BY THE STARS: THE "CONSTELLATION OF BENEFITS" RELATED TO SAME-SEX MARRIAGE
REQUIRED READING: HARDSHIP DISTRIBUTION RULES HAVE CHANGED
Talk about a Black Friday: The ACA's Play or Pay Mandate May Hit Employers this Holiday Season!
WILL THE FRAMEWORK OF LAWS THAT GOVERN WELLNESS PROGRAMS CHANGE ONCE AGAIN? TAKE TWO ASPIRIN AND CALL ME AFTER MARCH
Presenter, "ACA Play or Pay Enforcement," Schneider Downs Employee Benefits Forum, March 2018
Presenter, "ACA Play or Pay Enforcement: The Taxman Cometh," Assured Partners, January 2018
Presenter, "ACA in 2016: Miles to Go Before We Sleep," Annual Human Resources Conference, West Virginia Healthcare Human Resources Association, September 2016
Numerous presentations at conferences and for industry groups on employee benefits issues, including the Affordable Care Act.

MEMBERSHIPS AND AWARDS

PROFESSIONAL

The Best Lawyers in America®
Firm Representative, Employment Law Alliance
1997, Order of the Coif, University of Virginia School of Law
1996, Notes Editor, Virginia Law Review
1993, Summa cum Laude, B.A., Marshall University
1993, Society of Yeager Scholars

INDUSTRY/CIVIC

Treasurer, Viennese Winter Ball Committee
Scholarship Chairman, Rho Phi Rho Alumnae Chapter of Alpha Chi Omega
Past Treasurer, Wheeling Symphony Auxiliary