

## Melissa B. Kurtzman

Shareholder

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### Practice Areas

Employee Benefits  
Business Restructuring  
Higher Education  
Retail  
Staffing and Contingent Workers

### Overview

Melissa B. Kurtzman focuses her practice on representing management in a variety of employee benefits matters, including the design and implementation of qualified and non-qualified retirement plans and welfare and fringe benefit programs, employee benefits tax matters and employee benefits in mergers and acquisitions. She also provides advice on:

- Employee benefit plan administration
- Reporting and disclosure obligations
- Fiduciary responsibilities
- Internal Revenue Service and Department of Labor correction programs
- Contingent workforce issues
- The efficient design of retirement and welfare plans

Melissa acted as an expert witness in a federal bankruptcy matter in connection with qualified plan issues. Additionally, she represents plan sponsors in employee benefit plan IRS and DOL audits. She assists plan sponsors in self-audits of employee benefits plans prior to or in connection with government audits. Her benefits clients include the following types of companies and industries:

- Universities
- Retail
- Contingent workforces
- Legal services
- Accounting services
- Construction

- Airlines
- Healthcare
- Transportation
- Manufacturing
- Financial services
- Non-profit organizations
- Consulting services

Melissa is a member of Littler Mendelson's Employee Benefits and Executive Compensation Practice Group.

Prior to joining Littler, Melissa served as a partner at another firm where she focused on employee benefits. She was also the former director of ERISA compliance at a large retirement plan administration company.

### **Professional and Community Affiliations**

- Board member, Benefits Council of Greater Philadelphia – American Society of Pension Professionals and Actuaries
- Member, The Mid-Atlantic Pension Liaison Group
- Member, Employee Benefits Section - Philadelphia Bar Association
- Member, Tax / Business sections - American Bar Association
- Former board member, Interact Theatre Company
- Former board member, Children's Village Child Care Center of Philadelphia

### **Education**

LL.M., The George Washington University Law Center, 1988

J.D., University of Toledo College of Law, 1985

B.A., Michigan State University, 1983

### **Bar Admissions**

Pennsylvania

New Jersey

Ohio

District of Columbia

### **Courts**

U.S. Tax Court

### **Publications**

"401(k) Basics," *Littler Employer*, April 2011

"IRS/DOL Steps Up Enforcement Efforts On Qualified Retirement Plans," March 2011

"Healthcare Reform: Long-Awaited "Grandfathered" Regulations Released – What Do Employers Need to Know?," June 17, 2010

"First Glimpse at Grandfathered Health Plans Regulations," June 2010

"Healthcare Reform," *Littler ASAP*, November 2009

"Retirement Plans Must Be Amended Before Year End," October 29, 2009

"IRS Provides Trends, Tips, Internal Control Questionnaire and Plan Documentation Guide Online," June 16, 2009

### **Press**

"Grandfathered Health Plan Regulations," August 23, 2010

"Littler Strengthens Employee Benefits Practice with Addition of Warren E. Fufeld and Melissa B. Kurtzman to the Firm's Philadelphia Office," March 20, 2009

### **Events & Speaking Engagements**

"Employee Benefits The Shifting Landscape of Employee Benefits – Imperatives for 2012," *New York, NY*, March 27, 2012

"Pressing Issues Facing 401(k) Plan Sponsors in 2012: Vendor Agreements, Participant Disclosures, IRS/DOL Audits and Inquiries, and Other Nuts and Bolts," *NFP Monday Mentoring - BenefitsPartners*, March 26, 2012

"Retirement Session: Regulatory Update and How New Regulations May Open Doors," *Spring Conference - National Financial Partners, Dallas, TX*, March 5, 2012

"ERISA Rule 408(b)(2) - Full Disclosure of Fees in Your 401(k)," *Downingtown, PA*, November 17, 2011

"2011 and Beyond: Maximizing Your Employee Benefit Plans During Uncertain Legislative Times," *Philadelphia, PA*, October 12, 2011

"Pressing Issues Facing 401(k) Plan Sponsors and Service Providers in 2011 and 2012: Legislative Update, Vendor Agreements, Participant Disclosures, IRS/DOL Audits, and Other Nuts and Bolts," *Transamerica Retirement Services Conference, Lutherville, MD*, September 14, 2011

"Pressing Issues Facing 401(k) Plan Sponsors and Service Providers in 2011 and 2012: Legislative Update, Vendor Agreements, Participant Disclosures, IRS/DOL Audits, and Other Nuts and Bolts," *Transamerica Retirement Services Conference, Washington, DC*, September 13, 2011

"New York Benefits Summit," *New York, NY*, February 10, 2011

"Update on Employee Benefits Law," *DeVry University*, February 2011

"Healthcare Reform: Are You Ready for 2011?," *Valiant Conference, Atlanta, GA*, November 2010

"Healthcare Reform," *Littler Webinar*, October 2010

"Healthcare Reform Including Grandfathering," *Thesco Benefits Conference, New York, NY, September 2010*

"Healthcare Bill Review for Contingent Workforce Issues," *The Executive Employer Conference - Littler Mendelson, Scottsdale, AZ, March 2010*

"Best Practices for Operating a Retirement Plan," *Littler Seminar, Philadelphia, PA, November 2009*

"Retirement Plan Update for Tax-Exempts," *Penjerdel Employee Benefits and Compensation Association Conference, Philadelphia, PA, September 2009*

"Retirement Plan Issues for Tax Exempt Organization," *PEBA Conference featuring TIAA-CREF, Philadelphia, PA, September 2009*

### **Blog Posts**

"IRS Publishes Interim Report on Section 401(k) Compliance Check Questionnaire," *Employee Benefits Counsel, February 7, 2012*

"Check Your Mail - Is an IRS Audit Next?," *Employment Law Update, February 19, 2010*