

LYNN MCGUIRE

SHAREHOLDER

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Lynn McGuire helps employers and people needing help with a wide range of employee benefits and executive compensation issues. Plan design and legal compliance can be particularly challenging in light of the highly regulated nature of employer-provided benefits that have tax implications. Ms. McGuire works to simplify complex and detailed rules in order to allow employers to recognize, reward, and incentivize their employees with retirement benefits, health and welfare benefits, deferred compensation programs, and equity-based compensation.

For almost three decades, Lynn McGuire has concentrated her practice in the area of Employee Benefits Law and Executive Compensation. She regularly works with defined benefit pension plans, 401(k), 403(b) and 457(b) and (f) retirement plans, insured and self-insured group health plans, health reimbursement arrangements, flexible spending accounts, health savings accounts, qualified transportation fringe benefits, on-site clinics, wellness programs, employee assistance programs, group life insurance, short term disability, long term disability, opt-out cash benefits, pre-tax premiums, tuition assistance benefits, and adoption assistance programs. Ms. McGuire prepares and advises on equity-based compensation arrangements and non-qualified deferred compensation plans.

Ms. McGuire frequently advises employers, plan service providers, and others on compliance with the complexities of the Patient Protection and the Affordable Care Act requirements (Health Care Reform) and a variety of other federal laws affecting employee benefits. She has significant experience in advising employers and other fiduciaries on fiduciary "best practices" and Employee Retirement Income Security Act (ERISA) and tax compliance. Ms. McGuire collaborates with employers

Primary Practice Areas

Education Industry Team
Employee Benefits
Executive Compensation

All Related Practice Areas

Education Industry Team
Employee Benefits
ERISA and Employee Benefits
Litigation
Executive Compensation
Labor and Employment
Qualified Retirement Plans
Tax
Tribal Law Specialty Team

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and individuals on nonqualified deferred compensation plans and equity-based compensation programs that include restricted stock, incentive stock options, non-statutory stock options, phantom equity, stock appreciation rights, and profits interests. She advises public and private employers including governmental entities, non-profit organizations, tribal employers, multinational corporations, and business start-ups.

Clients also seek Ms. McGuire's representation and counsel in negotiating all types of plan service provider contracts, including administrative services agreements for self-insured group health plans, flexible spending account administration, investment agreements for separate segregated funds and pooled investment vehicles. She regularly drafts a variety of benefit plan-related documents, including plans, summary plan descriptions, policies and procedures, plan amendments, required notices, Internal Revenue Service (IRS) determination letter applications, Qualified Domestic Relations Order determinations, and Qualified Medical Child Support Order determinations.

Ms. McGuire has significant experience representing clients in Department of Labor audits and investigations. She has represented countless clients in IRS employee plan compliance resolution system filings and IRS determination letter applications during the course of her career. Ms. McGuire provides strategic counsel on mergers, acquisitions, plant closings, benefit plan termination, and withdrawal liability associated with multiemployer fringe benefit funds.

Before joining Butzel, Lynn McGuire was a partner in a private practice providing services to various fiduciaries including fringe benefit fund sponsors and Boards. She managed complex civil litigation matters, including ERISA-based fiduciary liability claims, prohibited transactions, and pension investment litigation.

Lynn McGuire is a Shareholder based in Butzel's Ann Arbor office. She serves as Co-Chair of the firm's Education Industry Team. She received her Juris Doctor from Notre Dame Law School, where she was a Student Note Editor for the *Journal of College and University Law* and holds a Bachelor of Arts in Business Administration from the University of Michigan-Dearborn, with distinction.

Ms. McGuire is admitted to practice in Michigan and Ohio. She is a member of the American Bar Association, the State Bar of Michigan, Ohio State Bar Association, the Greater Ann Arbor Society for Human Resource Managers, the National Association of College and University Attorneys, and previously served on the Board of the Washtenaw Area Council for Children. She has earned a Certificate in Global Benefits Management and a Certificate of Achievement in Canadian Benefit Plans from the International Foundation of Employee Benefit Plans. Ms. McGuire has been consistently recognized during the course of her career by various legal publications and by her peers as among the top lawyers in the area of Employee Benefits and Executive Compensation.

Credentials

EDUCATION

LYNN MCGUIRE

Notre Dame Law School, J.D.

University of Michigan–Dearborn, B.A., with distinction

ADMISSIONS

Michigan

Ohio

MEMBERSHIPS

State Bar of Michigan

American Bar Association

Ohio State Bar Association

Washtenaw Area Council for Children (past Board member)

The Greater Ann Arbor Society for Human Resources

Butzel Long Women's Leadership Committee

National Association of College and University Attorneys

Awards & Recognitions

DBusiness Top Lawyers in Metro Detroit, Employee Benefits Law – 2014, 2017–2025

Michigan *Super Lawyers*, Employee Benefits – 2017, 2018

Chambers USA: America's Leading Lawyers for Business, Employee Benefits & Executive Compensation – 2018–2025

The Best Lawyers in America® – Employee Benefits (ERISA) Law – Lawyer of the Year – Ann Arbor, 2026

The Best Lawyers in America® – Employee Benefits (ERISA) Law, Employment Law – Management; Litigation – ERISA; Litigation – Labor and Employment – 2023–2026

Certificate in Global Benefits Management (International Foundation of Employee Benefit Plans)

Certificate of Achievement in Canadian Benefit Plans (International Foundation of Employee Benefit Plans)