#### PARTNER

thomas.dowling@stinson.com

Direct: 816.691.3469

Office: Kansas City



In a letter to the Chamber of Commerce, a client recently commented that "Tom's daily interaction with the business community, combined with a thorough and efficient approach to practicing law, helps our organization achieve its vision."

Tom helps employers develop and maintain health and welfare, retirement and deferred compensation plans that attract and retain top talent. He draws on deep experience with employee benefits to advise public, private and tax-exempt organizations on the intricacies of plan development, implementation, administration and ongoing regulatory compliance. His clients cross a broad range of industries, from educational institutions to large energy and pharmaceutical companies. Devoting a large portion of his practice to regulatory compliance, Tom is the primary attorney responsible for advising the firm's clients on the Affordable Care Act (ACA/Health Care Reform). He also counsels employers on the broad range of employee benefit issues related to HIPAA compliance, fiduciary compliance and equity compensation arrangements. Tom also serves as general outside counsel to insurance brokers, hospitals, health clinics and a number of non-profit organizations.

#### **PRACTICES & INDUSTRIES**

Labor, Employment & Benefits Cybersecurity & Data Privacy Employee Benefits Health Care Providers Insurance & Health Plans Insurance Regulatory & Enforcement Native American Law & Tribal Governance

#### **ADMISSIONS**

Missouri Kansas

### **EDUCATION**

St. Louis University, J.D.

• *Louis University Law Journal*, Editor Kansas State University, B.S., Finance

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### EXPERIENCE

Tom represents employers, banks, insurers and administrators on health plans, voluntary employees' beneficiary associations (VEBAs), health FSAs, HSAs and HRAs, including regulatory compliance related to claims and payment processing services.

He was recently retained to serve as employee benefit deal counsel for two billion dollar acquisitions for a public pharmaceutical company.

Tom designs benefits for retail and restaurant chains to help attract and retain workers.

He advises numerous colleges and universities on federal and state legal compliance related to benefit arrangements.

Tom advises Native American tribal governments on unique employee benefit issues facing tribal governments.

Tom has extensive experience designing wellness programs to comply with HIPAA, GINA and the ADA.

He represents a number of large energy companies (including public companies and cooperatives) throughout the United States.

He counsels employers on a broad range of employee benefit issues related to retirement plans, fiduciary compliance and equity compensation arrangements in light of IRS and ERISA rules and requirements

Tom has represented numerous clients in connection with IRS, HHS and DOL audits of employee benefit plans. He also audits clients for compliance with privacy and security rules under HIPAA.

### RECOGNITIONS

Selected to the 2023, 2024 editions of Best Lawyers in America©

Named a 2022 BTI Consulting Client Service All-Star

Named Kansas City Business Journal's 2016 NextGen Leader

Named 2015 Kansas City Business Journal's Best of the Bar

Named Nonprofit Connect's 2015 Kansas City Rising Star of Philanthropy

Named a "Rising Star" in the 2009, 2011, 2013-2020 editions of *Missouri & Kansas Super Lawyers* for Employee Benefits/ERISA

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Named a 2012 Up & Coming Lawyer by Missouri Lawyers Weekly

Named a Top Attorney in Employee Benefits/ERISA Law by KC Business Magazine

Listed in Who's Who Among Executives and Professionals

### **PROFESSIONAL & CIVIC ACTIVITIES**

Kansas City Public Television (KCPT) Board of Directors

- Immediate Past, Chair of the Board
- 2012 Leadership Champion
- Finance, Human Resources and Radio Committees

Kansas City Art Institute Board of Trustees

- Executive Committee, Secretary
- Governance Committee, Chair
- Retirement Plan Committee, Chair

American Lung Association Fight for Air Gala, Event Chair

Kansas City Chamber of Commerce Centurions

Heart of America Tax Institute Steering Committee, 2012 Event Chair

United Way - Young Leader's Society

American Heart Association - Heart Ball Executive Leadership Team

The Leukemia and Lymphoma Society, Light the Night Walk Volunteer

The Missouri Bar

Kansas Bar Association

The Kansas City Metropolitan Bar Association

The American Bar Association

The Kansas Bar

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KCMBA Bar Leadership Academy

### NEWS

152 Stinson Attorneys Selected to the 2023 *Best Lawyers in America* List 08.18.2022

Dowling Provides Comments About Health Plan Coverage Post-*Dobbs* to *Kansas City Business Journal* 07.29.2022

Tom Dowling Selected as a 2022 *BTI* Client Service All-Star 03.01.2022

Stinson Attorneys Named to 2020 Kansas & Missouri *Super Lawyers* and Rising Stars 11.16.2020

Stinson Establishes Coronavirus Task Force to Support Clients 03.12.2020

### SPEAKING ENGAGEMENTS

Group Health Plan Considerations Post-Dobbs Webinar, July 2022

Implementing A VB Strategy That Empowers Employees To Achieve Total Well being Webinar, April 23, 2020

Coronavirus and the Workplace Webinar, March 24, 2020

"Employee Benefits Update," New Challenges for HR in 2018 (Kansas City and Denver), January/February 2018

"Understanding IRS Letter 226J and ESRP Penalties," Equifax Webinar Series, December 2017

"Washington Update: Impacts of the Trump Era on Indian Country," REDW Tribal Finance & Leadership Conference (Albuquerque, NM), November, 2017

"ACA Today and Tomorrow," Equifax Client Forum 2017 (Phoenix, Arizona), April 2017

"New Challenges for HR in 2017," Employment Law Seminars, January 2017

"Hot Topics in Employee Benefits (Including the ACA, HIPAA Audits and Retirement Plan Fiduciary Lawsuits)," Missouri Bankers Association Employment and Benefits Law Program (Columbia, Missouri), August 2016

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"Taking 'Sky's the Limit' Risk Out of Your Organization," Equifax Client Forum 2016 (Austin, Texas), April 2016

"The Affordable Care Act Employer Mandate in 2016: What's Next for Employers?" Bloomberg BNA Continuing Education, February 2016

"Employee Benefits Update," Employment Law Seminars (Kansas City and Wichita), February 2016

"Practical Developments in Employee Benefits," Association of Corporate Counsel - General Counsel Roundtable, August 2015

"ACA is Here to Stay - Best Practices for ACA Management," Equifax Webinar Series, July 2015

"Understanding ACA Foundations: Past, Present and Future," Equifax Client Forum, April 2015

"ACA Update: 2015 and Beyond," Kansas SHRM Employment Law and Legislative Conference, February 2015

"Employee Benefits Update," Employment Law Seminars (Kansas City and St. Louis), January 2015

"New Reporting Regulations Under the ACA," National Seminars Inc., December 2014

"ACA and IRS Reporting Demystified," Equifax Webinar Series, November 2014

"Preparing for 2015: The Affordable Care Act," Construction Seminar Series, September 2014

"ACA Compliance and Higher Education: Understanding Eligibility and IRS Reporting," Equifax Webinar Series, July and August 2014

"ACA Compliance: Understanding Eligibility and IRS Reporting," Northeast Business Group on Health, August 2014

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"ACA: Preparing Your Staffing Company for 2015," Staffing Industry of America, June 2014

"ACA Look-Back Periods & Reporting," HR.com, May 2014

"ACA Expert Panel: Staying Ahead of the Wave," Client Forum 2014, April 2014

"Addressing the Top 3 ACA Compliance Risks," Equifax Webinar Series, April 2014

"ACA & Look-Back Periods for Higher Education" Equifax Webinar Series, March 2014

"Employee Benefits Update," Business Law Update, March 2014

"ACA & Look-Back Periods – Why, Who, What, How?" Equifax Webinar Series, February 2014

"ACA Update: 2014 and Beyond," and "Employee Benefits: DOMA, Cafeteria Plans and More," Kansas SHRM Employment Law and Legislative Conference, February 2014

"Tackling Look-Back Periods," Equifax Webinar Series, January 2014

2023 Business Law Update 03.02.2023 New Challenges for HR in 2021 02.04.2021 Coronavirus and the Workplace Webinar (Recording Available) 03.24.2020 New Challenges for HR in 2020 - Kansas City Overland Park Convention Center, 02.13.2020

### PUBLICATIONS

Dowling contributed and was quoted in the St. Louis Post Dispatch, Wednesday, 1/21/2015 in their cover story on Mercy Health considering extending same-sex health benefits.

"Employee Benefit Update," Employment/Employee Benefits Executive Briefing, January 2011-2015

Chapter 10, Planning Employee Benefits, Missouri Specialized Business Entities, MO Bar Publications

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Agencies Issue Additional Guidance Regarding Over-the-Counter COVID-19 Test Coverage 02.09.2022

Agencies Issue Guidance Requiring Coverage for Over-the-Counter COVID-19 Tests 01.11.2022

Agencies Issue COVID-19 Vaccine Incentive Guidance 10.05.2021

COBRA Premium Assistance Expiration Notice Deadline Approaching 09.07.2021

DOL Provides its View on Private Equity Investment Exposure in Defined Contribution Plans 06.09.2020

Multiemployer Pension Reform Likely on the Table in Phase 4 Coronavirus Bill 04.15.2020

CARES Act Allows More Flexibility Regarding Health Care Coverage for Individuals Impacted by COVID-19

03.28.2020

Be Wary of Potential HIPAA Traps When Responding to Coronavirus Concerns 03.16.2020

IRS Issues Coronavirus Relief for High-Deductible Health Plans 03.11.2020

