



## Margaret "Peggy" M. Baron

OF COUNSEL

### Columbus

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Columbus, Ohio 43215

### Cincinnati

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Great American Tower  
Cincinnati, Ohio 45202

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### Practice Areas

Employee Benefits and Executive  
Compensation

Labor and Employment

### Education

Indiana University School of Law,  
J.D., 1997

Indiana University, MBA, 1997

University of California, Los  
Angeles, B.A., *magna cum laude*,  
1989

### Bar & Court Admissions

Ohio

Indiana

*Admitted to practice law only in  
the states listed above.*

Peggy is of counsel in the Vorys Columbus office and a member of the labor and employment group. She focuses her practice on employee benefits and executive compensation. Peggy has experience designing and drafting welfare plan documents, including cafeteria plan, wrap plans and summary plan descriptions; and qualified and nonqualified retirement plan documents. She also advises clients on fiduciary compliance and wellness plan design and compliance; conducts compliance reviews of welfare plans and retirement plans; and conducts due diligence on employee benefit plans in mergers and acquisitions.

### Career highlights include:

- Preparing Employee Plans Compliance Resolution System and Voluntary Fiduciary Correction Program submissions
- Representing clients in Department of Labor audits
- Reviewing nonqualified deferred compensation plans and severance agreements for compliance with Code section 409A

Peggy has given numerous presentations on current employee benefit topics.

Peggy received her J.D. and MBA from Indiana University, where she was a member of editorial staff of the *Indiana Law Journal*. She received her B.A. *magna cum laude* from University of California, Los Angeles.

### Publications

**Client alert, 6.21.2021**

Supreme Court Decision Preserves the Affordable Care Act

**Client alert, 8.28.2020**

Final Electronic Disclosure Rules for Retirement Plans

Client alert, 6.5.2020

Can't Find an In-Person Notary to Witness a Spousal Consent? IRS Provides Relief to Retirement Plans

Client alert, 12.31.2019

*Benefits Alert:* The Impact on Health & Welfare Plans in the New Year based on the Fifth Circuit's ACA Ruling and the Further Consolidated Appropriations Act, 2020

Client alert, 12.23.2019

*Labor and Employment Alert:* 162(m) Regulations Proposed

Client alert, 12.11.2019

*Benefits Alert:* 2019 Roundup: A Look Back at Employee Benefits Developments

Client alert, 10.2.2019

*Labor and Employment Alert:* Final Hardship Regulations Are Here – Get Ready to Amend Your Plans

Client alert, 4.26.2019

*Labor and Employment Alert:* Federal Garnishments of Retirement Benefits

Client alert, 12.18.2018

*Labor and Employment Alert:* District Court Holds ACA Unconstitutional – But That's Not The Final Word On The Issue

Client alert, 12.3.2018

*Labor and Employment Alert:* Deadline to Distribute 2018 Form 1095-Cs to Employees Extended

Client alert, 11.13.2018

*Labor and Employment Alert:* Treasury Department Releases Proposed Regulations Addressing Awaited Guidance On Hardship Distributions

Client alert, 10.30.2018

*Labor and Employment Alert:* Don't Forget to Disclose: Benefits Administrators Need to Provide End of Year Notices

Client alert, 8.28.2018

*Labor and Employment Alert:* Addressing Student Loan Debt in a 401(k) Plan: Recent IRS Private Letter Ruling Provides New Options for Employers

Client alert, 8.22.2018

*Client Alert:* Bad News for Employers! New IRS Guidance Regarding Expanded 162(m) Rules

Client alert, 1.25.2018

*Labor and Employment Alert:* PBGC Missing Participant Program – It's Not Just For Defined Benefit Plans Anymore

Client alert, 1.9.2018

*Labor and Employment Alert:* DOL Green-Lights Disability Claims Regulations

Client alert, 1.8.2018

*Labor and Employment Alert: Impact of Tax Reform on Employers*

Client alert, 12.14.2017

*Labor and Employment Alert: Compensation and Benefits Issues under Tax Reform*

Client alert, 11.8.2017

*Labor and Employment Alert: Finding Lost Participants, Annual Limit Update and Tax Bill Implications*

Authored article, 9.15.2017

403(b) Plan Remedial Amendment Period Announced

Client alert, 8.3.2017

*Labor and Employment Alert: Avoiding Traps in Terminations and Common Separation Agreement Pitfalls*

Client alert, 6.27.2017

*Labor and Employment Alert: Mental Health Parity: Can You Show That Your Health Plan Complies?*