



## Elizabeth Howard

PARTNER

### Columbus

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### Practice Areas

Employee Benefits and Executive Compensation

Labor and Employment

### Education

The Ohio State University Moritz College of Law, J.D., *summa cum laude*, 2014

*Ohio State Law Journal*, Chief Managing Editor, 2013-2014

University of Notre Dame, B.A., 2008

### Bar & Court Admissions

Ohio

U.S. Court of Appeals for the Sixth Circuit

U.S. District Court for the Southern District of Ohio

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

Elizabeth is a partner in the Vorys Columbus office and a member of the labor and employment group. Her practice focuses on employee benefits. She has experience working with employers and multiemployer plans on benefit issues, including assisting with the design, administration and compliance of qualified retirement plans, deferred compensation plans, health and welfare plans, and fringe benefits. She also has experience representing clients with the Internal Revenue Service (IRS), Department of Labor (DOL) and the Pension Benefit Guaranty Corporation (PBGC).

### Career highlights include:

- Advised Worthington Industries, Inc., in its spin-off of Worthington Steel, Inc., as an independent, publicly traded company
- Assisted clients in design, drafting and amending plan documents for their qualified retirement plans, 403(b) plans, 457(b) plans, 457(f) plans, cafeteria plans and welfare benefit plans
- Advised clients on correcting administration, operational and fiduciary issues with their qualified retirement plans and welfare plans, including preparing voluntary compliance filings with the IRS and DOL
- Represented clients in IRS and DOL audits of their qualified retirement plans
- Counseled clients on the design and compliance of nonqualified deferred compensation arrangements, including compliance with Internal Revenue Code section 409A
- Worked with clients on the day-to-day aspects of benefit administration, including responding to claims and appeals, reviewing qualified domestic relations orders, and preparing notices and communications
- Assisted clients with threats of litigation. Elizabeth also has significant experience representing clients in ERISA litigation, including actions for claims for benefits and claims of fiduciary violations.

Elizabeth received her J.D. *summa cum laude* from the Ohio State University Moritz College of Law, where she was chief managing editor of the Ohio State Law Journal. She received her B.A. from the University of Notre Dame.

## Honors & Recognitions

*Columbus Business First*, 40 Under 40, 2023

*Columbus CEO*, Best Lawyers, Employee Benefits Law, 2022-2023

*The Best Lawyers in America: Ones to Watch*, Employee Benefits (ERISA) Law, 2021-2024

*Ohio Super Lawyers Rising Stars*, Labor & Employment, 2022-2024

*Chambers and Partners*, Leading Lawyer in Employee Benefits and Executive Compensation, 2022-2023

## Publications

Authored article, 8.16.2023

MHPAEA Proposed Rulemaking and Technical Release

Authored article, 8.16.2023

The Good, the Bad and the Ugly: the Department of Labor Releases its 2023 MHPAEA Report to Congress

Client alert, 8.16.2023

Mental Health Parity: Recently Released Guidance

Client alert, 8.7.2023

No Surprise: Increased Fees and Batching Rules under the No Surprises Act Overturned by Texas Court

Client alert, 4.24.2023

End of COVID-19 Emergencies: Impact on Employee Benefit Plans

Client alert, 12.28.2022

Guidance in the Eleventh Hour: Tri-Agencies Provide Some Flexibility to Group Health Plans in Connection with Inaugural Prescription Drug Data Collection Reporting

Client alert, 12.16.2022

Cafeteria Plans: Reminder of Amendment Deadline in 2022 & Optional Change-in-Status Event Available in 2023

Client alert, 7.7.2022

Employee Benefits Considerations Following *Dobbs*

[Client alert, 2.7.2022](#)

Federal Agencies Issue Additional Guidance on Group Health Plan Coverage of Over-the-Counter COVID Tests

[Client alert, 1.27.2022](#)

2022 MHPAEA Report to Congress

[Client alert, 1.25.2022](#)

Supreme Court Makes It Harder to Dismiss Plan Fee Litigation

[Client alert, 1.11.2022](#)

Federal Agencies Issue Guidance Requiring Coverage of Over-the-Counter COVID-19 Tests

[Authored article, 10.27.2021](#)

No Surprises Act Disclosure Notice

[Client alert, 3.16.2021](#)

100% COBRA Subsidies under the American Rescue Plan Act

[Client alert, 3.1.2021](#)

Extension of Extended Employee Benefit Deadlines

[Client alert, 1.18.2021](#)

Surprise Medical Billing Protections Coming in 2022

[Client alert, 6.25.2020](#)

Supreme Court's Decision in *Thole v. U.S. Bank* a Win for Fiduciaries of Defined Benefit 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, 5.22.2020](#)

New Guidance Published for Cafeteria Plan Elections and High Deductible Health Plans

[Client alert, 5.8.2020](#)

Deadline Extensions and COBRA Update

[Client alert, 6.25.2019](#)

*Labor and Employment Alert*: Two New Options for Health Reimbursement Arrangements

[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, 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, 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, 11.8.2017

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

Client alert, 11.6.2017

*Labor and Employment Alert: IRS Prepares to Enforce Employer Pay or Play Penalties*

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, 5.15.2017

*Labor and Employment Alert: Court Faults Employer for Failing to Provide Accurate Information Regarding Life Insurance Conversion*

Client alert, 1.5.2017

*Labor and Employment Alert: A Flurry of Employee Benefit Guidance in the Closing Days of the Obama Administration*

Client alert, 1.3.2017

*Labor and Employment Alert: Are Individually Designed Retirement Plans an Endangered Species? Impact of Changes to the IRS Determination Letter Program*

Client alert, 12.16.2016

*Labor and Employment Alert: 21st Century Cures Act*

Client alert, 11.30.2016

*Labor and Employment Alert: 30 Extra Days to Distribute 2016 Form 1095-Cs to Employees*

Client alert, 11.11.2016

*Labor and Employment Alert: What Does the 2016 Election Mean for the Affordable Care Act?*

Client alert, 7.21.2016

*Labor and Employment Alert: Back to Basics - Why I am getting this Marketplace Notice?*

Client alert, 6.27.2016

*Labor and Employment Alert: Back to Basics - Summer Interns and the ACA Pay or Play Penalties*

Client alert, 6.17.2016

*Labor and Employment Alert: Major Changes Proposed for Incentive Compensation – Limited to Financial Institutions or Preview of Coming Attractions for Other Types of Employers?*

Client alert, 5.20.2016

*Labor and Employment Alert: EEOC Rules on Wellness Programs*

Client alert, 11.13.2015

*Labor and Employment Alert: No Auto-Enrollment into Health Plans and Other Employee Benefit News*

Client alert, 5.18.2015

*Labor and Employment Alert: Monitor 401(k)s, Or Else - Supreme Court Overturns Tibble v. Edison International*

Client alert, 5.14.2015

*Labor and Employment Alert: 2016 HSA and HDHP Limits*

Client alert, 4.23.2015

*Labor and Employment Alert: EEOC Proposes Rules for Wellness Programs (Could Have Been Better, Could Have Been Worse)*

Client alert, 3.16.2015

*Labor and Employment Alert: Reporting Eligibility for and Enrollment in Health Coverage*

Client alert, 11.12.2014

*Labor and Employment Alert: Agency Guidance on Health Plan Strategies that Don't Work as Advertised and Other Employee Benefit News*