



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