



Wendy M. Swary

PARTNER

Columbus

52 East Gay Street
Columbus, Ohio 43215

t: 614.464.8299
wmswary@vorys.com

Practice Areas

Employee Benefits and Executive Compensation

Labor and Employment

Education

The Ohio State University Moritz
College of Law, J.D., *cum laude*,
2000

Duke University, B.A., 1995

Bar & Court Admissions

Ohio

New York

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

Wendy is a partner in the Vorys Columbus office and a member of the labor and employment group. Her practice focuses on employee benefits, executive compensation and related tax matters.

Wendy advises a wide variety of clients on the design, implementation and administration of executive employment agreements and separation agreements, retirement plans, deferred compensation, equity-based compensation, incentive compensation, health and welfare plans, and fringe benefits, as well as payroll matters. In addition, she has extensive experience counseling companies on the employee benefits and executive compensation aspects of mergers, acquisitions and other corporate transactions. She regularly works with clients to advise on and negotiate third party administrative services agreements and other vendor agreements related to benefit plans, and provides practical advice with respect to complex employee benefits and tax issues. She has more than 20 years of experience advising clients on tax (including Sections 280G, 409A, and 457(f)), ERISA, COBRA and other applicable employee benefits-related laws.

Wendy began her career at a large international law firm, where she advised clients on employee benefits and executive compensation issues in corporate transactions. Wendy practiced at Vorys from 2005 to 2009 and, prior to returning to Vorys, was in-house employee benefits and tax counsel for a large public university for more than a decade. Wendy's in-house experience provides her with a unique understanding of the importance of employee benefits and payroll within an organization, including benefits administration.

Career highlights include:

- Counseling clients regarding the employee benefits and executive compensation aspects of mergers and acquisitions.
- Advising employers and individuals on the design, negotiation and implementation of executive compensation arrangements, including employment agreements, separation arrangements and equity-based compensation plans.

- Advising clients with respect to nonqualified deferred compensation plans, including compliance with Internal Revenue Code Sections 409A and 457(f).
- Assisting clients in preparing and updating plan documents for qualified retirement plans, 403(b) plans, and 457(b) plans.
- Advising clients on corrections for qualified retirement plans and nonqualified deferred compensation plans.

Wendy received her J.D. with honors from The Ohio State University Moritz College of Law. She received her B.A. in Public Policy Studies from Duke University.

Honors & Recognitions

Columbus CEO, Best Lawyers, Employee Benefits Law, 2023

Publications

[Client alert, 8.28.2023](#)

Good News! IRS Delays Implementation of SECURE 2.0 Roth Catch-Up Contribution Rules Until 2026

[Client alert, 8.22.2023](#)

COVID-19 Relief is Ending for HSA-Compliant High Deductible Health Plans and Preventive Care is Clarified

[Client alert, 5.19.2023](#)

Challenges for Health Plans – Gene Therapy Exclusions and Impending Rash of Special Enrollments

[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, 1.25.2022](#)

Supreme Court Makes It Harder to Dismiss Plan Fee Litigation

[Client alert, 11.11.2021](#)

New Illinois State Law Imposes Group Health Coverage Disclosure Requirements on Certain Employers with Illinois Employees

[Authored article, 10.27.2021](#)

No Surprises Act Disclosure Notice

[Client alert, 9.13.2021](#)

End of COBRA Subsidy Notice Must Be Sent By September 15th

Client alert, 6.21.2021

Supreme Court Decision Preserves the Affordable Care Act

Client alert, 5.26.2021

IRS Answers ARP COBRA Subsidy Questions

Client alert, 4.13.2021

Putting it All Together - Cafeteria Plan and Flexible Spending Account Options in 2020 and 2021

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