

*Curriculum Vitae*

Kathryn J. Kennedy  
Professor of Law  
Director, Center for Tax Law & Employee Benefits  
University of Illinois Chicago School of Law  
300 S. State Street  
Chicago, IL 60604

[kkenned@uic.edu](mailto:kkenned@uic.edu); 312.987.1418; [ssrn.com/author=332489](https://ssrn.com/author=332489)

Education: Juris Doctor, *summa cum laude*, Northwestern University School of Law, 1980  
Honors: Order of the Coif and Editor of *The Northwestern University Law Review*  
Fellow of the Society of Actuaries, 1976  
Bachelor of Science in Actuarial Science, *with honors*, Drake University, 1974

Experience: Attorney, McDermott, Will & Emery, Chicago  
Legal Consultant and Actuary, Towers Perrin, New York and Chicago

Educational Positions: Associate Dean for Advanced Studies and Research, UIC School of Law, 2007 to 2016  
Director, Center for Tax Law & Employee Benefits, UIC School of Law, 2001 to present  
Professor of Law, UIC School of Law, 1996 to present

Faculty Duties: Faculty Advisor to *UIC Law Review*, 1996 to present  
Director for the following externships with governmental or not-for-profit entities: IRS' Office of Chief Counsel, IRS' TE/GE Employee Plans Rulings & Agreement, and IRS TE/GE Clinical Employee Benefits Training Program, U.S. Department of Labor's EBSA, U.S. Department of Treasury's Office of Tax Policy, Pension Benefit Guaranty Corporation, ABA Section of Labor and Employment Law, ASPPA, the Profit Sharing/401(k) Council of America, Illinois Department of Revenue, New England Pension Assistance Project, and Pension Rights Center  
Director for various employee benefits and tax law practica with law firms and consulting firms  
Faculty Executive Committee, 2018-2019, 2022-2023; Chair, Ad Hoc ABA Site Inspection Preparation Committee 2022-2024; Member, Ad Hoc Law Librarian Search Committee 2023-24  
Co-Chair of the Dean Search Committee 2021-2022  
Honors Council, 2020 - present  
JMLS §403(b) ERISA Committee, Member, August, 2017 to August, 2018

Admitted to Practice: State of Illinois, 1980  
U.S. Supreme Court, 2011

Honors: 2017 Faculty Distinguished Service Award and 2006 Faculty Academic Scholarship Award, UIC School of Law  
2009 ASPPA Educator of the Year Award  
Board Member (2014 - 2019) and Fellow, The American College of Employee Benefits Counsel

Professional Activities: Elected Member, UIC Executive Committee (Chief Faculty Governance Committee) 2018-19; 2022-24  
Advisory Board Member, The Actuarial Science National Advisory Council of Drake University (2010 to 2019); *Practical Law Company* Employee Benefits & Executive Compensation Advisory Board (2011 to present); BNA Pension & Benefits Publications Advisory Board (2017 to present)  
Editor-in-Chief, NYU EMPLOYEE BENEFITS & EXEC. COMP. (2016 - 2018), annual publication published by Lexis/Nexis and distributed nationally  
IRS' Advisory Committee on Tax Exempt and Government Entities (the "ACT") (2009 to 2012)  
U.S. Department of Labor's ERISA Advisory Council (2005-08), and Chair of the Working Paper on Improved Participant Communications under Health and Welfare Plans (2005-06); Vice Chair of

the Working Paper on Health Information Technology Impact on ERISA Health Plans (2006-07)  
 and Vice Chair of the Working Paper on Automatic Benefit Statements (2007-08)  
 Delegate, U.S. Department of Labor's 2006 National SAVER Summit (March 2006)  
 IRS' Great Lakes' TE/GE Advisory Board, Member (2004 to present)  
 Steering Committee Member, Great Lakes Benefits Conference (2002 to 2010)  
 Editorial Board, *Journal of Pension Benefits* and *Journal of Individual Employment Rights*  
 ABA Section of Taxation, Employee Benefits Committee, Chair (2017 – 2018), Vice Chair (2013-2017); Chair of the Distributions Subcommittee (2009 - 2012)  
 ABA Section of Taxation, Member of the Nominating Committee for Leadership Positions (2019 – present)  
 ABA's A-E-C-F Defined Benefit Committee, Secretary (2017 - 2018)  
 Illinois State Bar Association, Former Chair and Current Member, Employee Benefits Section Council  
 Chicago Bar Association, Former Chair and Current Member, Employee Benefits Committee  
 Society of Actuaries, Member (1976 to present)

Publications: "The Evolving Judicial Standard of Review in ERISA Disability Benefit Cases," *pending publication*

*SEPs and SIMPLEs*, 368 BNA TAX MGMT PORTFOLIO (2<sup>nd</sup> edition, 2023).

"The IRS' Proposed Regulations on the Minimum Distribution Rules: Post SECURE Act, 50 Tax Mgmt Comp. Plan. J. No. 5 (May 6, 2022)

"It's Past February 1, 2022: The DOL's PTE 2020-02 is Now Enforceable," 50 TAX MGMT COMP. PLAN. J. NO. 4 (Apr. 1, 2022)

"Dividing the Plausible Sheep from the Meritless Goats: The Fate of Stock Drop Litigation," 29 (2) Elder L.J. 393 (2022)

"How the SECURE Act Changed the Internal Revenue Code's Required Minimum Distribution Rules," 29 J. PENSION BENEFITS 1 (Autumn 2021)

"A Current Update of EPCRS Through Rev. Proc. 2021-30," 49 TAX MGMT COMP. PLAN. J. NO. 6 (Aug. 6, 2021)

"Primer on the Code's Minimum Distribution Rules: Post SECURE Act," 49 TAX MGMT COMP. PLAN. J. NO. 6 (June 4, 2021)

INTRODUCTION TO EMPLOYEE BENEFITS LAW, Kennedy, Carolina Academic Press (1<sup>st</sup> ed., 2021) and Teacher's Manual (1<sup>st</sup> ed., 2021)

"The Perils of Self-Directed IRAs," 22(1) MARQ. BEN. & SOC. WELFARE L. REV. 1, 1 (Fall 2020)

"Lifetime Income Disclosures," 48 TAX MGMT COMP. PLAN. J. NO. 9 (Sept. 4, 2020)

*IRAs*, 367 BNA TAX MGMT PORTFOLIO (Updated for SECURE 2.0 changes, 2023; 8<sup>th</sup> edition, 2020; 7<sup>th</sup> edition, 2012; 6<sup>th</sup> edition, 2008; 5<sup>th</sup> edition 2004)

"Notable Employee Benefits Articles of 2019," co-authored with Melissa Travis, 167 TAX NOTES FEDERAL 1567, (June 1, 2020)

"A Current Update of EPCRS Through Rev. Proc. 2019-19," 47 TAX MGMT COMP. PLAN. J. NO. 12 (Dec. 6, 2019)

"Notable Employee Benefits Articles of 2018," co-authored with Melissa Travis, 163 TAX NOTES 1829 (June 17, 2019)

"Workplace Wellness Incentive Plans: The Legal Labyrinth Employers Must Navigate," 22 QUINNIPIAC HEALTH L. J. 335 (2019)

Comments on Sections 512(a)(7) and 4960, as Added to the Internal Revenue Code of 1986 by Pub. L. No. 115-97, Submitted by the American Bar Association Section of Taxation, August 28, 2018, Reviewer; Comments on Section 162(m) as Amended by the Tax Cuts and Jobs Act, Pub. L. No. 115-97, Submitted by the American Bar Association Section of Taxation, August 2018, Reviewer; Comments on the Application of Section 402(b) to Foreign Plans, Submitted by the American Bar Association Section of Taxation, January 5, 2018, Reviewer; Comments Concerning IRS Announcement 2016-32 – Revisions to the Employee Plans Determination Letter Program, Submitted by the American Bar Association Section of Taxation, April 26, 2017, Co-Principal Preparer; Supplemental Comments by the ABA Section of Real Property, Trust & Estate Law on Proposed Extension of Missing Participants Program to Individual Account Plans, Jan. 13, 2014, Co-Principal Preparer; Comments by the ABA Section of Taxation, Comments Concerning Proposed Treasury Regulations Under Section 1411 (.9%

- Medicare surtax), Submitted by the American Bar Association Section of Taxation, March 2013, Co-Principal Preparer
- “Notable Employee Benefits Articles of 2017,” co-authored with Melissa Travis, 159 TAX NOTES 364 (April 16, 2018)
- “Coverage in Transition: Considerations When Expanding Employer-Provided Health Coverage to LGBTI Employees and Beneficiaries,” 24 CARDOZO J. EQUAL RIGHTS & SOCIAL JUSTICE 3 (2017)
- “Notable Employee Benefits Articles of 2016,” co-authored with Melissa Travis, 155 TAX NOTES 829 (May 8, 2017)
- EMPLOYEE BENEFITS LAW: QUALIFICATION AND ERISA REQUIREMENTS, Kennedy, Carolina Academic Press (3<sup>rd</sup> ed., 2017, 2<sup>nd</sup> ed., 2012, 1<sup>st</sup> ed., 2006) and Teacher’s Manual (3<sup>rd</sup> ed., 2017, 2<sup>nd</sup> ed., 2012, 1<sup>st</sup> ed., 2007)
- “Protective Plan Provisions,” 24 J. PENSION BENEFITS 3 (Winter 2017)
- “Protective Plan Provisions for Employer-Sponsored Employee Benefit Plans,” 18 MARQ. BEN. & SOC. WELFARE L. REV. 1 (fall 2016), *reprinted in* 2017 NYU EMPLOYEE BENEFITS & EXEC. COMP. CH.-2 (fall 2017)
- “A Current Update of EPCRS Through Rev. Proc. 2016-51,” 45 TAX MGMT COMP. PLAN. J. 9 No. 1 (Jan. 9, 2017), *reprinted in* Bloomberg BNA Benefits Practitioners’ Strategy Guide (Jan. 5, 2017).
- “Repeal of Obamacare? Not so fast! Popular items at risk in an attack,” 162 CHI. DAILY L. BULL 232 (Nov. 28, 2016)
- “The DOL Final Fiduciary Regulations and Related Prohibited Transaction Exemptions,” 2016 NYU EMPLOYEE BENEFITS & EXEC. COMP. CH.-2 (fall 2016)
- “Notable Employee Benefits Articles of 2015,” co-authored with Melissa Travis, 151 TAX NOTES 225 (Apr. 2016)
- “DOMA Implications for Employee Benefit Plans: Round 3,” 150 TAX NOTES 101 (Jan. 2016)
- “The DOL Proposed Fiduciary Regulations and Related Prohibited Transaction Exemptions,” 2015 NYU EMPLOYEE BENEFITS & EXEC. COMP. CH.-3 (fall 2015)
- “Notable Employee Benefit Articles of 2014,” co-authored with Melissa Travis, 146 TAX NOTES 1655 (Mar. 2015)
- “Why the Regulators are Wringing Their Hands as to Who Captures the IRA Rollover Market,” 2014 NYU EMPLOYEE BENEFITS & EXEC. COMP. CH.-3 (fall 2014)
- “ERISA at 40: The Evolution of Employee Benefits,” contributor, Practical Law’s The Journal, Transactions and Business (Sept. 2014)
- “The Shift from Defined Benefit Plans to Defined Contribution Plans,” Practical Law, *available at* <http://us.practicallaw.com/6-579-1965> (Aug. 27, 2014)
- “DOMA Implications for Employee Benefit Plans: Round 2,” 144 TAX NOTES 947 (Aug. 25, 2014)
- “2013 Law Review Articles on Employee Benefit Issues,” 143 TAX NOTES 1308 (July 2014)
- “DOMA Implications for Employee Benefit Plans,” 140 TAX NOTES 1571 (Sept. 30, 2013)
- Symposium. *Forward: American Retirement Crisis, What Can Be Done?*, 46 J. MARSHALL L. REV. xxiii (2013)
- “How Can Lifetime Income Be Made a Desirable Retirement Plan Distribution Option?” 2013 NYU EMPLOYEE BENEFITS & EXEC. COMP. CH. 1
- “Notable Employee Benefits Articles of 2012,” 139 TAX NOTES 656 (May 6, 2013)
- “A Current Update of EPCRS Through Rev. Proc. 2013-12,” 41 BNA COMP. PLANN. J. 35 (Mar. 2013)
- “Primer ERISA Areas for Supreme Court Review,” 54 TAX MGMT MEMO. 55 (Feb. 2013)
- SEPs & SIMPLEs, 368 BNA TAX MGMT PORTFOLIO (7<sup>th</sup> edition, 2012; 6<sup>th</sup> edition, 2008; 5<sup>th</sup> edition 2004)
- Drafter, Comments by the ABA Section of Taxation, “Options for Tax Reform Regarding Employee Benefits and Executive Compensation,” to U.S. Senate Finance Committee; U.S. House Ways and Means Committee; Joint Committee on Taxation; and U. S. Department of Treasury, October 2012
- “2011 Law Review Articles on Employee Benefits Issues You Should’ve Read (but Probably Didn’t),” 134 TAX NOTES 1456 (Mar. 2012)
- “The Use of Federal Law to Curb Executive Compensation: Lessons in Past Failures and Lessons for the Future,” 57 VILLANOVA L. REV. 3 (Spring 2012)

“The IRS’ Recent Uncertain Tax Positions Initiative: A Tangle of Accounting, Tax and Privilege Issues,” 9 DEPAUL BUS. & TAX L. J. 401 (2011) (featured as one of the ten notable 2011 law review articles on tax accounting issues in 134 TAX NOTES 1446, “UTP Reporting Dominates 2011 Tax Accounting Articles,” by W. Eugene Seago)  
 “PPA New Benefits Restrictions under Recent Regulations,” 130 TAX NOTES NO. 12 (Mar. 21, 2011), *reprinted in* 2011 NYU REV. OF EMPLOYEE BENEFITS & EXECUTIVE COMPENSATION 11-1  
 “Employee Benefit Law Review Articles You Need to Read,” 130 TAX NOTES 1198 (Mar. 7, 2011)  
 “Conkright: A Conundrum for Future Courts, An Opportunity for Congress,” 2010 NYU REV. OF EMPLOYEE BENEFITS & EXECUTIVE COMPENSATION 16-1  
 “Conkright v. Frommert: The Supreme Court’s Own Gobbleygook,” 18 J. OF PENSION BENEFITS 10, AUTUMN 2010  
 “Excessive Executive Compensation: Prior Federal Attempts to Curb Perceived Abuses,” 10 HOUSTON BUS. & TAX L. J. 196 (2010)  
 Senior Editor, EMPLOYEE BENEFITS LAW, 2<sup>nd</sup> ed. 2010 and 2009 Cumulative Supplement, ABA Section of Labor and Employment Law and BNA Books  
 “PPA’s New Benefit Restrictions for Defined Benefit Plans,” 123 TAX NOTES 583 (May 4, 2009)  
 “A Current Update of EPCRS Through Rev. Proc. 2008-50,” 37 TAX MGNT COMP. PLAN. J. NO. 1 (Jan. 2, 2009)  
 “The Demise of Defined Benefit Plans for Private Employers,” 121 TAX NOTES 179 (Oct. 13, 2008), revised and reprinted in 2009 NYU REV. OF EMPLOYEE BENEFITS & EXECUTIVE COMPENSATION 4-1  
 “ERISA’s Participant Benefit Statement Requirements under PPA ’06 and A Suggested Blueprint for Future Interpretations,” 35 TAX MGNT COMP. PLAN. J. NO. 10 (Oct. 5, 2007)  
 “Recent Department of Labor Guidance on Voluntary Fiduciary Corrections and Abandoned Plans,” 36 ASPPA J. NO. 6 (Nov./Dec. 2006)  
 “The 2006 Makeover for EPCRS,” 36 ASPPA J. NO. 4 (July/August 2006)  
 Chapter 5, Regulation of Qualified Retirement Income Plans Generally, IX Distributions from Plans, *Employee Benefits Law*, 3d ed., ABA SECTION OF LABOR & EMPLOYMENT LAW (2006)  
 “EPCRS’ 2006 Makeover: Are the Changes More than Cosmetic?,” 34 TAX MGNT COMP. PLAN. J. NO. 8 (Aug. 4, 2006)  
 “It’s Time to Get the Pension Funding Rules Right,” 108 TAX NOTES 907 (Aug. 22, 2005)  
 “Getting the Pension Funding Rules Right, Part 2,” 108 TAX NOTES 1021 (Aug. 29, 2005)  
 “Recent Legislative Initiatives Regarding Executive Deferred Compensation Plans,” 32 TAX MGNT COMP. PLAN. J. NO. 7 (July 2, 2004)  
 “Rev. Proc. 2003-44: A Brand New Tomorrow for Correcting Disqualifying Failures,” 31 TAX MGNT COMP. PLAN. J. NO. 11 (Nov. 7, 2003)  
 “Proposed Legislation to Curb Abuses: Nonqualified Executive Deferred Compensation Plans and Underlying Security Devices,” 31 TAX MGNT COMP. PLAN. J. NO. 3 (Mar. 7, 2003)  
 “Primer on Qualified Plans and IRA Distribution Rules Updated for the 2002 IRS Final Regulations,” 30 TAX MGNT COMP. PLAN. J. NO. 11 (Nov. 1, 2002)  
 “A Primer on the Taxation of Executive Deferred Compensation Plans,” 35 JOHN MARSHALL L. REV. 487 (Summer 2002)  
 “The Perilous and Ever-Changing Procedural Rules of Pursuing an ERISA Claims Case,” 70 UMKC L. REV. 329 (Winter 2001)  
 “Judicial Standard of Review in ERISA Benefit Claim Cases,” 50 AMER. U. L. REV. 1083 (2001)  
 “Primer on Qualified Plans and IRA Distribution Rules,” 25 TAX MGNT COMP. PLAN. J. NO. 11 (Nov. 7, 1997), reprinted in 23 TAX MGNT ESTATES, GIFTS AND TRUSTS . J. NO. 4 (JULY 9, 1998)

#### Speaking /Educational

Participant in Practice Interview for Rhodes Scholarship finalist, Anis Barmada, UIC undergraduate (Nov. 11, 2019)  
 Speaker, “Employee Benefits Distribution Updates,” ABA Joint Fall CLE Section of Taxation Meeting, Employee Benefits Committee (Oct. 4, 2019)  
 Speaker, “How Will Employee Benefit Plan Laws Change After the November 6 Election?,” Winston & Strawn (Nov. 7, 2018)

Speaker, "Employee Benefit Changes under the Tax Cuts and Jobs Act of 2017," University of Illinois at Chicago Campus Conversation (Feb. 7, 2018)

Speaker, "Minimum Standards for Tax-Qualified Retirement Plans, Parts I & II," ERISA Basics National Institute, ABA JCEB (Oct. 25, 2017)

Moderator, "Department of the Treasury/Internal Revenue Service Hot Topics," ABA Joint Fall CLE Section of Taxation Meeting, Employee Benefits Committee (Oct. 5, 2018), "IRS and Department of Treasury Technical Session," ABA Section of Taxation Annual May Meeting, Employee Benefits Committee (May 11, 2018), "IRS and Department of Treasury Technical Session," ABA Section of Taxation Annual May Meeting, Employee Benefits Committee (May 13, 2017), "Ethical Issues to Consider in Expanding Health Care Coverage for LGBTI Individuals," ABA Section of Taxation Midyear Meeting, Employee Benefits Committee (Jan. 20, 2017), "Plan Participant Disclosures," ABA Joint Fall CLE Sections of Taxation and RPTE Meeting, Employee Benefits Committee (Oct. 1, 2016), "Protective Plan Provisions," ABA Section of Taxation Annual May Meeting, Employee Benefits Committee (May 7, 2016), "Upcoming Supreme Court Cases," ABA Section of Taxation Midyear Meeting, Employee Benefits Committee (Jan. 30, 2016), "2015 Health Plan Advice: Ethics, Technical & Practical Challenges," ABA Joint Fall CLE Section of Taxation Meeting, Employee Benefits Committee (Sept. 18, 2015); "Affordable Care Act After 5 Years," ABA Section of Taxation Annual May Meeting, Employee Benefits Committee (May 9, 2015); "409A Turns 10," ABA Section of Taxation Midyear Meeting, Employee Benefits Committee (Jan. 31, 2015); "ERISA After 40 Years," ABA Joint Fall CLE Section of Taxation Meeting, Employee Benefits Committee (Sept. 20, 2014); "New Ideas for Pension Reform" ABA Section of Taxation Annual May Meeting, Employee Benefits Committee (May 10, 2014); "Continued Aftermath of the Supreme Court's DOMA Decision" ABA Section of Taxation Midyear Meeting, Employee Benefits Committee, (Jan. 25, 2014); "Aftermath of the Supreme Court's DOMA Decision," ABA Joint Fall CLE Section of Taxation meeting, Employee Benefits Committee (Sept. 19, 2013); "Puerto Rico Taxation of Retirement Benefits," ABA Section of Taxation Annual May Meeting, Distributions Subcommittee (May 11, 2012); "A Review of Pension Benefit Restrictions," ABA Section of Taxation Midyear Meeting, Distributions Subcommittee, (Feb. 17, 2012); "Rollovers as Business Startups (ROBS)," ABA Section of Taxation Annual May Meeting, Distributions Subcommittee (May 6, 2011); "In-Plan Roth Conversions," ABA Midyear Meeting of the Section of Taxation, Distributions Subcommittee (Jan. 21, 2011); "Lifetime Income Options for Defined Contribution Plans," ABA Joint Fall CLE Meeting of the Section of Taxation, Distributions Subcommittee (Sept. 24, 2010); "ROTH IRAs: Recharacterizations and Reconversions," ABA Midyear Meeting of the Section of Taxation (May 7, 2010); "Self Directed IRAs, Due Diligence Tips and Legal Red Flags," ABA Midyear Meeting of the Section of Taxation (Jan. 22, 2010); "Roth Conversions: Let's Do the Math," ABA Joint Fall CLE Meeting (Sept. 25, 2009); "2009 Suspension of Minimum Distribution Requirements, Plan Amendments, Participant Consent and IRS Reporting Obligations," ABA Annual May Meeting of the Section of Taxation, Distributions Subcommittee (May 2009); "Notice 2008-30; Update on Proposed IRC §414(w); Rollovers Between Plans," ABA Annual May Meeting of the Section of Taxation, Distributions Subcommittee (May 9, 2008).

Speaker, "How to Develop and Then Teach on Online Law Course," Administrative & Pedagogical Needs for Online Programs, Master of Jurisprudence Consortium Conference, St. Mary's University School of Law (Mar. 18, 2017)

Moderator and Speaker, "Retirement Security in the Future @Work," Federal Mediation & Conciliation Service's National Labor-Management Conference (Aug. 17, 2016)

Moderator and Speaker, "The Basics of Benefit Claims," JCEB Webinar (Sept. 13, 2016)

Moderator and Speaker, JCEB Government Invitational, "Executive Compensation: Where Will it be 10 Years From Now?" (Mar. 27, 2015); Moderator, JCEB Government Invitational, "Leakage Issues and Lifetime Income" (Mar. 2013).

Speaker, Faculty Works-in-Progress Series at The John Marshall Law School, "DOMA: Employee Benefit Implications and State Law Challenges on States' Bans on Same-Sex Marriages" (Oct. 2, 2014)

Moderator and Speaker, JCEB Webinar, "ERISA Turns 40: The Past, Current and Future State of Pension Plans" (Sept. 9, 2014)

Speaker, The 21<sup>st</sup> Belle R. and Joseph H. Braun Symposium: 2014 International Elder Law and Policy Conference, "Social Security, Pensions, and Economic Rights of Older Persons" (July 10, 2014)

Speaker, ASPPA Chicago Regional Conference, “Marriage Equality – Let’s Count the Ways” (June 6, 2014)

Speaker, 2014 Mid-year Meeting, ABA Young Lawyers’ Division, “DOMA Overruled: Implications for Health Care Plans and Other Employee Benefits” (Feb. 7, 2014)

Moderator and Speaker, AALS Annual Meeting, Employee Benefits and Executive Compensation Section, “Lifetime Income Options for Defined Contribution Plans” (Jan. 4, 2014); Moderator, AALS Annual Meeting, Employee Benefits and Executive Compensation Section, “The Role of Employers in Achieving Universal Health Care Coverage” (Jan. 6, 2009); Moderator and Speaker, AALA Annual Meeting, Employee Benefits and Executive Compensation Section, “IRAs: Planning Distribution Strategies and Plan Investments” (Jan. 3, 2008).

Co-Speaker, Faculty Works-in-Progress Series at The John Marshall Law School, “Aftermath of the Supreme Court’s DOMA Decisions” (Oct. 1, 2013)

Speaker, 2013 JCEB Health and Welfare Benefit Plans, “DOMA Overruled: Implications for Health Care Plans and Other Employee Benefits” (Sept. 2013)

Speaker, Chicago Bar Association Employee Benefits Committee, “EPCRS – Updated for Rev. Proc. 2013-12” (Mar. 2013)

Speaker, IICLE, “The Basics of Plan Termination for Single-Employer Plans” (Dec. 2012) and “Minimum Distribution Rules for 401(k) Plans and IRAs” (Nov. 2012)

Speaker, ASPPA 2012 Annual Conference, “Recent ERISA Cases on Various Topics” and “IRA Administrative Issues” (Oct. 2012); ASPPA 2011 Annual Conference, “Lifetime Income Options for Defined Contribution Plans” (Oct. 25, 2011); ASPPA 2008 Annual Conference, “What ERISA Fiduciaries Need to Know About Corrections and Settlements,” and “Restricted Distributions under Section 436” (Oct. 19-22, 2008)

Speaker, “How To Develop and Then To Teach an Online Law Course,” 2012 Institute for Law Teaching & Learning, Value of Variety, Gonzaga University School of Law (June 25, 2012)

Moderator, “Lifetime Income Options for Retirement Plans: Where Do We Go From Here?,” ABA Joint Committee on Employee Benefits (Mar. 1, 2012)

Speaker, “Ten Law Review Articles on Employee Benefits You Should’ve Read (but Probably Didn’t) in 2011,” The John Marshall Law School Faculty Works in Progress (Feb. 2, 2012)

Speaker, “Use of Federal Legislation to Curb Executive Compensation,” Villanova Law Review Norman J. Shachoy Symposium (Sept. 23, 2011)

Moderator, “Defined Benefit Plans Dealing with Benefit Restrictions,” and “Defined Benefit Plans: Current Guidance, Amendment Deadlines, and Breaking Developments,” 2011 Great Lakes Benefits Conference (June 2011)

Speaker, “Minimum Standards for Tax-Qualified Retirement Plans, Parts I and II, National Institute on ERISA Basics, ABA Joint Committee on Employee Benefits (May 18, 2011; May 19, 2010; June 10, 2009; June 2, 2008)

Reviewer, Professor Michael Hussey’s scholarship on “IRC §409A and The Small Business,” 37 CAP. U.L.REV. 889 (2009), in connection with his application for promotion to Full Professor at Widener University (Sept. 17, 2010)

Speaker, “*Conkright*: A Conundrum for Future Courts, An Opportunity for Congress,” The John Marshall Law School Faculty Works in Progress (Sept. 2010)

Speaker, “Implications of Health Insurance Reform on ERISA Litigation,” PLI (Sept. 15, 2010)

Keynote Luncheon Speaker, “The ACT’s Employee Plans Subcommittee Recommendations to the IRS Regarding its Determination Letter Program,” 2010 Great Lakes Benefits Conference (June 16, 2010)

Speaker, “Plan Corrections: The Employee Plans Compliance Resolution System,” 2011 Great Lakes Benefits Conference (June 16, 2010)

Speaker, “Recent ERISA Court Cases of Interest to Actuaries,” 2010 ACOPA Advanced Actuarial Conference (June 10, 2010)

Speaker, “ERISA Preemption,” ERISA Litigation Conference, ABA Joint Committee on Employee Benefits (2009)

Speaker, “Excessive Executive Compensation: Prior Federal Attempts to Curb Perceived Abuses,” The Third Annual Symposium of the Houston Business and Tax Law Journal on Current Controversies in Executive Compensation (Oct. 15, 2009)

Speaker, “The Future of Retirement Benefits: Are There Alternatives to Traditional Defined Benefit and Defined Contribution Plans and Do We Need Them?” ERIC Industry Committee Board of Directors Meeting (June 17, 2009)

Speaker, "Roth Conversion s and Other Aspects Dealing with Retirement Assets in the Estate Plan," 52<sup>nd</sup> Annual Estate Planning Course, IICLE (April 21, 2009)

Speaker, "AFTAP Certifications" and "EPCRS Update," 2009 Great Lakes Conference (April 21, 2009)

Speaker, "Why Attorney Need to Understand Actuarial Certifications and Benefit Limitations in Defined Benefit Plans," CBA Employee Benefits Meeting (Feb. 20, 2009)

Speaker, "Change is Coming: What Benefit Practitioners Should Expect for 2009," Western Pensions & Benefits Conference Los Angeles' 2009 Spring Summit (April 30, 2009) and ASPPA Greater Cincinnati Area (Jan. 20, 2009)

Speaker, "Restrictive Distributions Under IRC §436," (Jan. 9, 2009), ABA Section of Taxation Midyear Meeting, Distribution Subcommittee

Speaker, "EPCRS Advanced Correction Methods," ASPPA Cincinnati Pension Conference (Nov. 13-14, 2008)

Speaker, "EPCRS Advanced Correction Methods," 2008 Great Lakes Benefits Conference (April 3-4, 2008)

Speaker, ISBA Trusts & Estates and Employee Benefits Sections, "Recent Developments with Qualified Plans and IRA Distributions," and "The Minimum Distribution Rules" (Mar. 7 and Feb. 29, 2008)

#### Service to the

General Public: Interviewed by Justin Elliott and Trish Callahan, ProPublica, regarding GAO studies on self-directed IRAs (March 8, 2021)

Interviewed by Daniel Powers, David Reed, David Lin, and Tamara Cross, U.S. Government Accountability Office, regarding the GAO study on the use of nonqualified deferred compensation plans (Mar. 1, 2017)

Quoted, "Online Offerings let Lawyers earn LL.M.s at Home," Illinois Bar Journal (May 2013)

Academic Roundtable Discussion on Tax Reform, U.S. Senate Finance Committee Staff (Jan. 2012), featured in the *Chicago Daily Law Bulletin* article, "John Marshall Professor Offers Input at Senate Finance Roundtable" (Jan. 2012)

Featured in the *Chicago Lawyer* article, "Setting the Standard for Job Placement" (May 2011)

Interviewed by Thomas Hudson, First Business Morning News, Channel 26 in Chicago (2009)

Expert Witness, U.S. Senate Finance Committee, Corporate Governance and Executive Compensation Plans Regarding the Enron Corporation (April 2002, April 2003)

#### Community

Activities: Worship Commission (2012-2016) and Pastoral Staff Member (2005 to 2019), St. James the Apostle Parish, Glen Ellyn, IL

Pastoral Staff Member (2019 to present), St. Petronille Parish, Glen Ellyn, IL