

Kenneth M. Johnson



AREAS OF PRACTICE

Business & Tax

- ▶ Employee Benefits, ERISA Planning & Litigation
- ▶ Tax

Dispute Resolution & Litigation

- ▶ Appellate Litigation
- ▶ Taxpayer Representation

EDUCATION

J.D., George Washington University, with honors

B.A., University of North Carolina at Greensboro, *magna cum laude*

BAR ADMISSIONS

District of Columbia

Maryland

North Carolina

Pennsylvania

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Ken Johnson, a Director of the Firm, works exclusively in the area of employee benefits. His work includes all aspects of designing, drafting, implementing, and maintaining tax-qualified retirement plans in addition to assisting employers with non-qualified deferred compensation plans. In the welfare benefits area, Ken works with insured plans, self-funded plans, voluntary employees' beneficiary associations (VEBAs), Section 125 plans (cafeteria plans), flexible spending accounts (FSAs) and health reimbursement arrangements (HRAs). Ken counsels employers and plan administrators regarding COBRA and HIPAA compliance in addition to other reporting and disclosure requirements under ERISA and the Internal Revenue Code. Ken assists employee benefit plan fiduciaries in obtaining prohibited transaction exemptions as well as advising them on their fiduciary obligations under ERISA. Ken also handles all benefits issues relating to the Firm's mergers and acquisitions work, including plan terminations, plan mergers and plan spin-offs.

Ken has extensive experience in ERISA litigation, including class actions, actions for fiduciary breach, actions for benefits, and actions for discrimination under ERISA § 510. In addition, Ken has experience helping retirement plan sponsors resolve plan qualification problems and disputes including use of the IRS's remedial programs under the Employee Plans Compliance Resolution System (EPCRS).

Ken returned home to North Carolina in 1999 after fifteen years of practice in Washington, D.C. His prior experience includes several years supervising an eight-attorney employee benefits litigation practice group for the United Mine Workers of America Health and Retirement Funds.

Ken received his law degree, with honors, from the George Washington University in 1984, and his undergraduate degree, magna cum laude, from the University of North Carolina at Greensboro in 1981.