



|| Employment, Labor & Benefits

Attorneys in Foster Swift's Employment, Labor and Benefits Practice Group thrive on helping private and public sector employers adhere to the myriad of federal and state tax laws, employment laws and regulations.

Clients will tell you it's the *combination* of the following five qualities that set the Employment Labor and Benefits lawyers apart from their peers:

- 1. Proactive.** Everyone in this practice area has a proactive mindset. While capable of stepping in at any stage of an issue, the greatest benefit to our clients is when we can engage in preventive planning and implementation.
- 2. Focus.** Each is recognized as a master in several related sub-areas of the larger practice area.
- 3. Teamwork.** Excellent work does not happen in a vacuum. Foster Swift attorneys find that working together with the employer to plan, identify challenges and opportunities and take appropriate action is the optimal approach.
- 4. Service.** Our attorneys are accessible and timely. Furthermore, we are committed to keeping you abreast of changes in the laws and regulations; we do so through complimentary newsletters, e-blasts, seminars and webinars.
- 5. Talent.** This group is comprised of attorneys highly regarded for their skills and experience in employment, labor and benefits law not just in Michigan but throughout the Midwest. Each shareholder in the group has been recognized by a peer review organization. Several have been selected as *Best Lawyers*, rated by *Martindale-Hubbell*, and named *Michigan Super Lawyers*.

The above recipe has resulted in our attorneys providing hundreds of clients from every industry top-quality, effective and cost-effective employment, labor and benefits counsel.

EMPLOYMENT AND LABOR

As mentioned above, attorneys in this practice group take a proactive approach in advising you and your business whenever possible. Preventive action and early identification of work-place problems allows us the benefit of working with our clients to develop practical and

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RELATED PRACTICES

Discrimination - Unlawful Harassment

Employee Benefits

Employment Law

Employment Litigation

ERISA

ESOPs (Employee Stock Ownership Plans)

Executive Deferred Compensation

Labor Relations

Qualified & Nonqualified Deferred Compensation Plans

creative solutions—before problems give rise to expensive and time-consuming litigation. In fact, working with employers to negotiate sound contracts or develop and implement clear and pragmatic employment policies is a significant part of our practice.

Our expertise in the myriad of federal and state laws that regulate the relationship between employer and employee has prompted many employers to enlist our assistance in meeting the challenges presented by such laws as:

- The National Labor Relations Act and other laws regulating the collective bargaining relationship
- Title VII, Age Discrimination in Employment Act, Michigan’s Elliott-Larsen Civil Rights Act, and other employment discrimination laws
- The Americans with Disabilities Act, Michigan’s Persons with Disabilities Civil Rights Act, and other disability discrimination laws
- The Family and Medical Leave Act and other leave laws
- The Fair Labor Standards Act, Michigan’s Payment of Wages and Fringe Benefits Act, and other wage and hour laws
- Michigan’s Occupational Safety and Health Act and other workplace safety laws

Few firms, if any, have our depth of knowledge of the National Labor Relations Act as two of our attorneys are former attorneys with the National Labor Relations Board (NLRB).

As an employer, you face new challenges every day. Part of our commitment to you is making ourselves readily available when you need us on the broad range of issues that may call for prompt action including:

- Recruitment and hiring
- Collective bargaining and contract interpretation
- Grievance administration and arbitration
- Discipline and discharge
- Individual employment contracts
- Wage and hour claims, including overtime issues
- Leaves of absence
- Unemployment compensation
- Workplace safety and health
- Trade secret and non-compete contracts
- Unfair labor practice charges

EMPLOYMENT LITIGATION

When allowed the opportunity to plan, we strive to prevent costly litigation. That said, we also stand ready to defend you if claims arise or if we are retained late in the game. Over the years, our Labor & Employment Law attorneys have represented employers in discrimination, wrongful discharge, and other employment disputes



before state and federal courts and administrative agencies, as well as in arbitration, mediation, and other alternative dispute resolution systems. Our breadth of experience and skill in tackling the most complex labor relations issues will become your asset, should litigation become a reality.

EMPLOYEE BENEFITS

Our wealth of experience in employee benefits law allows us to take a proactive approach in protecting you and/ or your business. We work with hundreds of employers throughout the Midwest, and handle all aspects of the multitude of legal and tax issues concerning employee benefits, including:

- Qualified retirement plans
- Non-qualified retirement plans
- Cafeteria plans
- Section 403(b) and (c) annuity programs
- COBRA compliance and other insurance issues
- VEBA's
- Health and other welfare benefit plans
- Benefits litigation (representing employers) and other employee benefit matters

Qualified Retirement

We remain at your service well into retirement, where we work with all types of qualified retirement plans, such as:

- Profit sharing
- Stock bonus
- ESOPs
- Defined benefit
- Money purchase pension
- Target benefit
- Age-weighted
- Cash balance

Non-Qualified Retirement

Our non-qualified retirement plan practice includes:

- Non-qualified deferred compensation-403(b) annuity programs
- Section 409(a) Non-qualified deferred compensation plans
- Tax exempt and government plans qualified under Code §457
- Non-qualified plans that meet the requirements of Code §451, whether top-hat, excess benefit, or other unfunded arrangements.



Retirement programs range in size from small family business plans to programs covering 25,000 participants. The assets of those plans range from under \$100,000 to more than \$600,000,000.

Over the years, clients have been as varied as the challenges they've faced. When it comes time to meet your own unique challenges, you will be comforted to know that the members of our Employee Benefits Practice Group are on your team, drawing upon our breadth of experience and skill to assist you in reaching your goals.

PUBLICATIONS & ALERTS

Labor Corner: 2011 Labor Law Changes Impact Municipalities, *Foster Swift Municipal Law News*, January 2012

New Guidance Issued on Form W-2 Reporting of Employee Health Coverage, *Foster Swift Employment, Labor & Benefits E-News*, January 24, 2012

Document Employee Discipline: Don't Wait Until It's Too Late, *Foster Swift Employment, Labor & Benefits Quarterly*, Winter 2011

Efforts for More Union-Friendly Organizing Rules Continue, *Foster Swift Employment, Labor & Benefits Quarterly*, Winter 2011

ESOP Companies Must Vigilantly Review ESOP Repurchase Obligation, *Foster Swift Employment, Labor & Benefits Quarterly*, Winter 2011

IRS Issues Guidance Regarding Tax-Free Treatment of Employer-Provided Cell Phones, *Foster Swift Employment, Labor & Benefits Quarterly*, Winter 2011

Qualified Plans: Approaching Compliance Deadline for Cycle A Plans, *Foster Swift Employment, Labor & Benefits Quarterly*, Winter 2011

Qualified Retirement Plan Form 8955-SSA Deadline Approaching/Plan Administrators May Report 2009 and 2010 Data Using the 2009 Form, *Foster Swift Employment, Labor & Benefits Quarterly*, Winter 2011

Sharing Exemplifies the Holiday Spirit, Right? ... Not this Time!, *Foster Swift Employment, Labor & Benefits Quarterly*, Winter 2011

Michigan's Health Insurance Claims Assessment Act, *Foster Swift Employment, Labor & Benefits E-News (also published in the Foster Swift Health Care Law E-News)*, November 14, 2011

IRS Announces Pension Plan Limitations for 2012, *Foster Swift Employment, Labor & Benefits E-News*, October 24, 2011

Can I Take FMLA Leave to Care for My Significant Other's Sick Child?, *Foster Swift Employment, Labor & Benefits Quarterly*, Fall 2011

DOL Extends Applicability Dates for the Service Provider Fee Disclosure and Participant-Level Fee Disclosure Regulations, *Foster Swift Employment, Labor & Benefits Quarterly*, Fall 2011

Employers May be Required to Post a Notice Advising Employees of the Right to Unionize, *Foster Swift Employment, Labor & Benefits Quarterly*, Fall 2011

Equitable Relief May Be Available to Employees to Reform Misstatements Made in SPDs, *Foster Swift Employment, Labor & Benefits Quarterly*, Fall 2011



Guidelines Adopted on Required Coverage of Preventive Health Services for Women by Non-Grandfathered Group Health Plans, *Foster Swift Employment, Labor & Benefits Quarterly*, Fall 2011

I-9 Compliance is a "Hot" Area - How to Avoid Getting Burned, *Foster Swift Employment, Labor & Benefits Quarterly*, Fall 2011

New Interim DOL Rule Regarding Electronic Disclosure Under Participant Fee Disclosure Regulations, *Foster Swift Employment, Labor & Benefits Quarterly*, Fall 2011

The Publicly Funded Health Insurance Contribution Act, *Foster Swift Employment, Labor & Benefits Quarterly*, Fall 2011

The Publicly Funded Health Insurance Contribution Act, *Foster Swift Employment, Labor & Benefit E-News*, September 28, 2011

This Shouldn't be News, but ... Accessing Porn on Company Computers is Misconduct, *Foster Swift Employment, Labor & Benefits E-News (Also published in the Fall 2011 Employment, Labor & Benefits Quarterly)*, September 8, 2011

Michigan's Tax Overhaul, *Foster Swift Employment, Labor & Benefits E-News*, August 3, 2011

Governor Snyder Has Signed Legislation Changing the Process for Arbitration of Public Safety Labor Disputes, *Foster Swift Employment, Labor & Benefits E-News*, July 26, 2011

Are Your Employees (Still) WILBing¹ On Your Time?, *Foster Swift Employment, Labor & Benefits Quarterly*, Summer 2011

GINA Recordkeeping Requirements are Coming, *Foster Swift Employment, Labor & Benefits Quarterly*, Summer 2011

Grace Period For Adopting Certain Internal Claims & Appeals Procedures For Non-Grandfathered Group Health Plans Extended, *Foster Swift Employment, Labor & Benefits Quarterly*, Summer 2011

Happening Now – Proposed 401(k) Plan Legislation, *Foster Swift Employment, Labor & Benefits Quarterly*, Summer 2011

Medicare Part D Creditable Coverage Notices, *Foster Swift Employment, Labor & Benefits Quarterly*, Summer 2011

PPACA Large Employer Calculation Threshold, *Foster Swift Employment, Labor & Benefits Quarterly*, Summer 2011

Replacement of Form 5500 Schedule SSA, *Foster Swift Employment, Labor & Benefits Quarterly*, Summer 2011

United States Supreme Court Addresses Legal Significance of a Summary Plan Description, *Foster Swift Employment, Labor & Benefits Quarterly*, Summer 2011

Universal Availability - Is Your 403(b) Plan Compliant?, *Foster Swift Employment, Labor & Benefits Quarterly*, Summer 2011

NEWS

21 Foster Swift Attorneys named to 2011 Michigan Super Lawyers; 4 named Michigan Rising Stars, September 12, 2011



Foster Swift's 2011 Best Lawyers, August 17, 2010

EVENTS

Getting In Front of Employee Issues: 9 Proactive Tips From an Employment Attorney., *Michigan Golf Course Owners Association*, November 30, 2010

Maintaining Employment Records, *Michigan Chamber of Commerce*, 2010

Family Leave Laws, *North American Transportation Employee Relations Association*, October 2008

Employee Manual Workshop, *Michigan Osteopathic Association*, May 2008

Minimize Your Exposure to Employment Claims, *Walsh College Small Business Conference*, May 2008

10 Simple Rules to Limit your Exposure to Employment Claims, *NStar Bank Community Bank/The Alternative Board*, April 2008

Hiring Basics, *Walsh College Human Resources Conference*, February 2008

Training on the New Employee Handbook and the Policies Therein, *Demmer Corporation*, 2008

Employee Handbooks, *Michigan Township Association*, 2007

Hiring to Firing, *Oakland County Road Commission*, 2006

Wage and Hour Update, *American Society of Employers*, April 2001

A Michigan Employer's Guide to Drafting your Employee Handbook, *Michigan Chamber of Commerce*, 1997
