

Patricia A. Shlonsky

Partner | Group Leader, Employee Benefits and Tax



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Practices/Industries

- Employee Benefits
- ERISA Litigation
- Executive Compensation
- Cybersecurity & Privacy

Education

Miami University
(B.A., 1981)
The Ohio State University
Moritz College of Law
(J.D., with honors, 1984)



Overview

Patty serves as Partner-In-Charge of Ulmer & Berne's Cleveland office. In addition to guiding the office's development, client service, business, and operations efforts, Patty serves as Group Leader of the firm's Employee Benefits and Tax Practice Groups. With more than 30 years of experience, Patty's practice focuses on assisting clients in the establishment, qualification, and maintenance of all types of employee benefit plans. She advises clients regarding employee benefit compliance issues, benefits issues which arise in mergers and acquisitions, privacy and data security issues under HIPAA, health benefits, executive compensation, and represents clients involved in governmental and private dispute resolution. Patty also has comprehensive experience handling all types of ERISA litigation. She has achieved the highest ranking, AV Preeminent[®], from Martindale-Hubbell[®], is ranked as one of Ohio's leading Employee Benefits and Executive Compensation lawyers by *Chambers USA: America's Leading Lawyers for Business*, and is named to The Best Lawyers in America[®] in Employee Benefits Law. Patty is an avid reader and editor of a book review blog – FromBriefsToBooks.com.

Experience

- Represents clients in connection with establishment, qualification and consultation regarding all types of employee benefit plans, including 401(k), employee stock ownership plans, defined benefit plans, and nonqualified deferred compensation.
- Represents clients in connection with all types of employee benefit compliance issues and governmental and private dispute resolution.
- Represents clients in connection with litigation brought by governmental entities and employers and fiduciaries in connection with all types of ERISA litigation, including routine claims for benefits, breach of fiduciary duty claims, wrongful termination of employment for purposes of denying employee benefits (510 claims), COBRA disputes and defending employers against multiemployer benefit plan claims.
- Represents clients in connection with establishment, consultation, and termination of executive compensation.
- Represents clients in connection with legal issues affecting medical and other welfare benefits.
- Assists clients in understanding their obligations and avoiding costly penalties through guidance and interpretation of the Patient Protection and Affordable Care Act.
- Counsels clients regarding benefits issues in mergers and acquisitions.
- Counsels fiduciaries in connection with ERISA obligations.
- Represents clients in connection with HIPAA privacy and data security compliance.
- Provides counsel to clients with regard to distribution planning in connection with individual retirement accounts and qualified plan assets.

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Experience (Cont)

- Experience in handling government audits.
- Represents businesses of all sizes, fiduciaries, insurers and financial providers in connection with all types of ERISA issues on a regular basis.
- Extensive experience regarding virtually all aspects of employee benefits and ERISA, including counseling clients with respect to the design and establishment, maintenance, modification, merger, spin-off and termination of all types of employee pension and welfare benefit plans, including profit-sharing, 401(k) and pension plans, employee stock ownership plans (ESOPs), 403(b) annuities, cafeteria plans, self-insured medical plans and medical reimbursement programs, disability plans and voluntary employee beneficiary associations (VEBAs); drafting of governing and support documents and administrative forms; preparation of appropriate filings with governmental agencies, including the Internal Revenue Service, U.S. Department of Labor and Pension Benefit Guaranty Corporation, relating to such matters as plan qualification, tax-exempt status, plan mergers and plan termination; advising with respect to operational and administrative issues relating to such matters as nondiscrimination testing, anti-cutback issues, plan distributions, participant loans, investment direction, qualified domestic relations orders, prohibited transactions, fiduciary responsibility, and COBRA and HIPAA compliance; analysis of controlled group and affiliated service group status; and representing clients in audit controversies with the Internal Revenue Service and U. S. Department of Labor.
- Assists clients in obtaining Employee Plan Compliance Resolution System (EPCRS) Compliance Statements and in seeking private letter rulings, advisory opinions, and prohibited transaction exemptions with respect to proposed transactions.
- Past client representations include: assisting Fortune 500 company with HIPAA compliance; assisting publicly traded entity with all retirement plan issues, including employer stock held in 401(k) plan; assisting insurers and self-insured employees in connection with health and welfare disability claims, defending service providers in breach of fiduciary duty claims, defending insurers and self-insured employers in welfare benefit claims, defending administrators in COBRA disputes and defending employers in ERISA 510 claims.

Presentations

Plan Design & Compliance

- “So Your Plan is Being Audited by the Government - What Now?” Conference of Consulting Actuaries' Annual Meeting (October 2020)
- “Benefit Plan Changes in Light of COVID-19,” Ulmer Webinar (June 2020)
- Cleveland Fiduciary Summit (August 2019)
- “Hidden Traps of Employment and Severance Agreements: Employee Benefits and Tax Concerns,” 54th Annual Midwest Labor and Employment Conference (October 2017)
- “DOL Fiduciary Rule and the Futures and Derivatives Industry,” Midland IRA and Ulmer DOL Fiduciary Rule Seminar (August 2017)
- “Rules of Engagement: Exploring the DOL Fiduciary Rule & Its Effect on Providers of Investment Advice,” Annual Ulmer Financial Services & Securities Litigation Client CLE Seminar (November 2016)
- “Wellness Programs, HIPAA, and the EEOC: What To Do With All The Regulation,” Ohio Chamber of Commerce CLE Seminar (October 2016)

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Presentations (Cont)

Plan Design & Compliance (Cont)

- “ACA Reporting – Struggles, Lessons Learned, and Emerging Trends,” Seminar and Panel Discussion (June 2016)
- “What’s Up With Compliance?,” Health Action Council, Webinar (February 2016)
- “Current Impact of the Affordable Care Act,” Tax Club of Cleveland (September 2015)
- “The Department of Labor as an Investment Management Regulator and Current Areas of Focus During Examinations,” Co-Presenter, Chicago Compliance Group (September 2014)
- “Employers’ Obligations Under the Affordable Care Act,” Ohio State Bar Association webinar (July 2014)
- “Affordable Care Act (Obama Care),” 50th Annual Midwest Labor and Employment Law Seminar (October 2013)
- “Affordable Care Act Technical Updates,” SS&G Webinar (September 2013)
- “Employee Benefit Issues & M&A,” ACI’s 2nd National Advanced Compliance and Benchmarking Forum (May 2013)
- “Patient Prosecution and Affordable Care Act of 2010: Implications for 2013 and Beyond Require Planning and Preparation Now,” Ulmer & Berne LLP Employment Law Update Seminar (May 2013)
- “Putting Health Reform into Action: Next Steps for Employers,” SS&G Health Care Reform Update (January 2013)
- “The New Retirement Plan Fee Disclosure Rules: What’s Next for Plan Sponsors?” The Cleveland Chapter of WEB (September 2012)
- “The Mandate Decision & You,” Britton Gallagher Benefits (July 2012)
- “Health Benefit Considerations for Labor and Employment Lawyers,” 48th Annual Midwest Labor and Employment Law Seminar (October 2011)
- “Tax Issues in Settlement and Separation Agreements,” 47th Annual Midwest Labor and Employment Law Seminar (October 2010)
- “Contingent Workers and Employee Benefits - Should We Worry?” American Conference Institute (May 2010)
- “Employment Contracts: Drafting Critical Provisions, Including Executive Compensation, Noncompete and Proprietary Information Provisions,” 45th Annual Midwest Labor and Employment Law Seminar (October 2008)
- “Fee Disclosure and PPA Update,” 2008 Annual Plan Sponsor Seminar (October 2008)
- “Defined Contribution Plan Changes – Fiduciary Liability Issues,” Pension Protection Act of 2006 Seminar (December 2006)
- “Defined Contribution Plan Changes - ERISA and the Pension Protection Act,” Teleconference sponsored by the Global Knowledge Congress (November 2006)

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Presentations (Cont)

Plan Design & Compliance (Cont)

- “409A,” Accountant’s Training Session (November 2006)
- “Benefits Issues,” Rockwell Automation (August 2006)
- “COBRA Notice Issues,” Ulmer & Berne Employment & Labor Law Seminar (May 2006)
- “ERISA Considerations for Financial Service Providers,” Hot Topics: Financial Services Update 2006 (May 2006)
- “Employee Benefits and ERISA and Retirement Plan Administration: EGTRR Benefit Changes - Part I,” Cleveland Tax Institute, Cleveland Bar Association (October 2001)
- “ASPPA Benefits Council of Cleveland,” presentation with IRS Specialists from Chicago regarding Employee Plans Compliance Resolution System (June 2001)
- “Understanding HIPAA as It Applies to Health Care Provider’s Use of Health Information,” Aultman Health System Medical Staff (September 2000)
- “Legal Considerations in Maintaining the Privacy of Medical Records,” The Benefits Forum, Manufacturers Alliance (June 2000)
- “Employee Benefits Considerations in Mergers and Acquisitions,” Cleveland Tax Institute, Cleveland Bar Association (November 1999)
- “Administering Employee Benefits to Ensure Compliance With a Litany of Complex and Conflicting Federal Laws,” Personnel Law Update 1998, Council on Education and Management (June 1998)
- “Cutting Edge Issues in Employee Benefits,” Cleveland Tax Institute, Cleveland Bar Association (October 1997)

ERISA Litigation

- “Journey to the World of ERISA - What’s New?” Ulmer Webinar (February 2020)
- “ERISA Litigation Update,” 46th Annual Midwest Labor and Employment Law Seminar (October 2009)
- “Winning ERISA Litigation,” PriceWaterhouseCoopers General Counsel Forum (August 2008)
- “ERISA Update for Financial Services Providers,” Hot Topics: Financial Services Update 2007 (November 2007)
- “What’s New in Employee Benefits,” Midwest Labor & Employment Law Seminar, Ohio State Bar Association Labor and Employment Law Section (October 2003)
- “Employee Benefits “Promises to Keep,” Midwest Labor & Employment Law Seminar, Ohio State Bar Association Labor and Employment Law Section (November 2002)
- “Benefits Issues in Downsizing the Executive,” Midwest Labor & Employment Law Seminar, Ohio State Bar Association Labor and Employment Law Section (October 2001)
- “Preemption Under ERISA,” Midwest Labor & Employment Law Conference, Ohio State Bar Association Labor and Employment Law Section (October 1999)

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Presentations (Cont)

ERISA Litigation (Cont)

- “ERISA Developments Affecting the Employment Relationship,” Midwest Labor & Employment Law Conference, Ohio State Bar Association Labor and Employment Law Section (October 1997)

Executive Compensation

- “What’s New with Deferred Compensation,” Cohen & Company Continuing Education Program (July 2015)

Individual Retirement Accounts

- “Executive Compensation and Employee Benefits Issues in Financially Troubled Times,” 52nd Annual Cleveland Tax Institute (November 2009)
- “Executive Compensation and the New 409A Regulations,” Tax Seminar (May 2007)
- “409A,” Accountant’s Training Session (November 2006)
- “409A,” Ohio Society of CPAs (December 2005)
- “Nonqualified Plans: Their Place in Retirement Planning,” Ohio Society of CPAs (January 2000)
- “The New Retirement Plan Fee Disclosure Rules: What’s Next for Plan Sponsors?” The Cleveland Chapter of WEB (September 2012)
- “Distribution Planning For Retirement Benefits – The 2001 Proposed Regulations,” Luncheon Meeting, Cleveland Bar Association Trust and Estates Group (May 2001)
- “Individual Retirement Accounts,” Cleveland Tax Institute, Cleveland Bar Association (November 1998)
- “Individual Retirement Accounts and Other Retirement Developments,” 26th Charitable Tax Seminar, Jewish Community Federation of Cleveland (June 1998)
- “Distribution Planning and Charitable Giving for Retirement Benefits,” Hot Topics in Estate Planning, The Cleveland Foundation (August 1997)

General

- “Perspectives from Local Female Rainmakers and Leaders,” panelist, Ladder Down Cleveland (August 2019)
- “Planning in the Digital Age,” Ulmer Tax Seminar Series II (August 2018)
- “How I Learned to Stop Worrying and Love the Fiduciary Rule. An Advisor’s Primer to making a Living Under the New Regime,” NAIFA Cleveland monthly program series (May 2017)
- “Women as Visionary Leaders,” panelist, 3rd Annual Women’s Law & Leadership Conference (October 2014)

Publications

- “Retirement Plan Relief Provided by the CARES Act,” Ulmer & Berne LLP *Client Alert* (April 2020)
- “DOL Seeks to Clarify Fiduciary Rule Timing With Temporary Enforcement Policy,” Ulmer & Berne LLP *Client Alert* (March 2017)
- “U.S. Supreme Court Upholds Key Provisions of the Affordable Care Act,” Ulmer & Berne LLP, *Client Alert* (June 2015)

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Publications (Cont)

- “IRS Amendments to Prohibit Lump-Sum Windows for Retirees Already Receiving Annuity Payments,” Ulmer & Berne LLP, *Client Alert* (July 2015)
- “Trends in Health Care and Pension Benefits,” chapter author, Recent Changes in Employee Benefits and Executive Compensation, 2014 ed.: *Leading Lawyers on Understanding ERISA Changes, Navigating Disclosure Guidelines, and Designing Compliance Strategies*, Thomson Reuters/Aspatore (April 2014)
- “Female Powerbrokers Q&A: Ulmer & Berne's Patty Shlonsky,” *Law360* (January 2014)
- “Sixth Circuit Says Severance Payments Not Subject to FICA,” Ulmer & Berne LLP, *Client Alert* (October 2012)
- “Summary of Benefits and Coverage (SBC) for Insured and Self-Insured Group Medical Plans Required Commencing,” Ulmer & Berne LLP, *Client Alert* (September 2012)
- “Department of Labor Provides Additional Guidance for Compliance with Looming Fee Disclosure Requirements,” Ulmer & Berne LLP, *Client Alert* (August 2012)

Involvement

Professional Affiliations

- American Bar Association
- Ohio State Bar Association
- Cleveland Metropolitan Bar Association
- WEB (Worldwide Employee Benefits)
- American College of Employee Benefits Counsel (*Fellow*)
- American Society of Pension Professionals and Actuaries Benefits Council of Cleveland (*Former Vice President and Trustee*)

Community Involvement

- Cuyahoga County Public Library (*Board Member; Past President 2018-2020, Board of Trustees*)
- The City Club of Cleveland (*Vice President, Board of Directors; Co-Chair, Program Committee*)
- Planned Parenthood Advocates of Ohio (*Board of Directors*)
- BVU: The Center for Nonprofit Excellence (*Former Board Member*)
- Cuyahoga County Public Library Foundation (*Board Member 2008-2016*)
- The Center for Community Solutions (*Former Vice Chair, Board of Directors; Former Chair, Policy & Program Advisory Committee; Board of Directors, 2012-2020*)
- The Cleveland Jewish Community Federation (*Member, Retirement Fund Committee*)
- Leadership Cleveland (*Member, Class of 2012*)
- College Now (*Former Board Member*)
- Dress for Success Cleveland (*Honorary Board Member; Board Member 2003-2011; Past Board Chair 2005-2008*)

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Involvement (Cont)

Firm Involvement

- Partner-In-Charge, Cleveland Office
- Management Committee
- Employee Benefits and Tax, Group Leader

Honors & Distinctions

- YWCA Women of Achievement Award Recipient (2020)
- Ranked as one of Ohio's "Leaders in Their Field" in Employee Benefits & Executive Compensation by *Chambers USA: America's Leading Lawyers for Business* (2007-2020)
- Designated *Best Lawyers* Employee Benefits (ERISA) "Lawyer of the Year" in Cleveland (2015; 2017; 2021)
- Named to *The Best Lawyers in America*, Employee Benefits (ERISA) Law; Litigation – ERISA (2003-2021)
- Named to the Ohio Super Lawyers list (2004-2009; 2011-2021)
- Recognized as one of the Top 50 Female Lawyers in the State of Ohio and one of the Top 25 Female Lawyers in Cleveland by Ohio Super Lawyers (2013; 2014; 2016; 2021)
- Crain's Cleveland Business "Women of Note" Award Recipient (2017)
- "Notable Women in Law," *Crain's Cleveland Business* (2018)
- Named a "Woman Worth Watching" by *Profiles in Diversity Journal* (2016)
- Lexology Client Choice Award (2016)
- AV Preeminent Peer Review Rated – Martindale-Hubbell
- Named a "Top Lawyer" by *Northern Ohio Live Magazine* (August 2003)

Admissions

- State of Ohio
- U.S. Supreme Court
- U.S. Tax Court
- U.S. Court of Appeals, Sixth Circuit
- U.S. Court of Appeals, Seventh Circuit
- U.S. District Court, Northern District of Ohio
- U.S. District Court, Southern District of Ohio
- U.S. District Court, Eastern District of Michigan