



Jason A. Rothman

Shareholder

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Location:

[Cleveland](#) (Office: 216-241-6100, Fax: 216-357-4733)

Education:

J.D., *cum laude*, Cleveland State University, Cleveland-Marshall College of Law, 2003

B.S.B.A., The Ohio State University, Fisher College of Business, 2000

Practice Areas:

[Employee Benefits](#)

Jason Rothman is a member of the Ogletree Deakins employee benefits practice group. Mr. Rothman counsels publically traded companies, closely-held companies, and non-profit organizations on all aspects of employee benefits and executive compensation law. He counsels them on qualified and nonqualified employee benefit plans, executive compensation plans, health and welfare plans, and employment and related agreements.

Admitted to Practice:

Ohio
U.S. District Court, Northern District of Ohio

Honors and Awards:

- Rising Star by Ohio *Super Lawyers* Magazine (2009 and 2010)

Experience:

Tax Qualified Plans

- Drafts plan documents and amendments thereto
- Assists clients in determination letter submissions
- Counsels employers on the day-to-day operation of tax-qualified retirement plans
- Advises employers on multiemployer pension plans including issues related to withdrawal liability
- Handles representation of organizations in audits of tax-qualified plans before the Internal Revenue Service and Department of Labor
- Provides assistance to clients on submissions under the Employee Plans Compliance Resolution System, Voluntary Fiduciary Correction Program and Delinquent Filer Voluntary Compliance Program

Welfare Benefit Plans

- Counsels employers on health care reform compliance
- Advises clients on welfare benefit regulatory compliance issues, including compliance with COBRA and HIPAA requirements
- Assists clients on the proper design and administration of cafeteria plans

Executive Compensation

- Provides counsel to publically traded companies with respect to Internal Revenue Code Section 162(m) and 280G compliance
- Advises employers all aspects of Internal Revenue Code Section 409A
- Drafts nonqualified plans, employment agreements, and severance agreements

Mergers and Acquisitions

- Performs due diligence and counsel related to employee benefit compliance issues
- Assists in preparation of purchase agreement provisions affecting employee benefit plans and executive compensation matters

Professional Activities:

- American Bar Association
- Ohio State Bar Association
- Worldwide Employee Benefits Network (WEB)
- Amherst Public Library, Trustee
- Lorain County Urban League, Treasurer/Director
- Leadership Lorain County, Class of 2007

Speeches:

- Society of Healthcare Human Resources Professionals of Pennsylvania, Northwest Chapter - "Healthcare Reform Strategies: The Employer Mandate" - Grove City - April 12, 2013
- Ohio State Bar Association Webinar - "What Businesses Should Know About Health Care Insurance" - February 28, 2013
- Valley Hotel and Resort Association - "Healthcare Reform Strategies: The Employer Mandate" - Scottsdale - February 20, 2013
- HR.com Webinar - "Developments in Multiemployer Pension Plans" - November 8, 2012
- OSBA 49th Annual Midwest Labor & Employment law Seminar - "How Healthy is Our Wellness Plan? Legal Issues for Wellness Plans" - Columbus, OH - October 12, 2012

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- HR.com Webinar - "Is Your Wellness Program Healthy?" - August 29, 2012
- Lorman Education Services - "Employee Benefit Plan Reporting and Disclosures" - Independence - August 23, 2012
- HR.com webinar - "Benefits Reporting and Disclosures: Are You in Compliance?" - February 29, 2012
- Lorain County Take Five Breakfast Series - "Is Your Health Plan Healthy?" - Elyria - October 18, 2011
- Lorman Education Services - "COBRA Compliance Issues" - Independence - August 23, 2011
- Youngstown-Warren Regional Chamber of Commerce - "Health Care Reform for the HR Manager" - Warren - July 19, 2011
- Healthcare Finance Management Association (HFMA) - "Executive Compensation and Severance Issues" - Akron - August 26, 2010
- International Society of Certified Employee Benefit Specialists (ISCEBS), Northeast Ohio Chapter Program - "Benefits Reporting and Disclosures: Are You in Compliance" - Cleveland - December 8, 2009
- Siouxland SHRM Conference - "Strategic Employee Benefits Planning" - South Sioux City - August 21, 2009
- Health Resources Webinar - "How the New Mandated COBRA Provisions Impact Your Organization: Are You in Compliance Right Now?" - April 30, 2009
- Worldwide Employee Benefits Network (WEB), Cleveland Chapter Annual Legal and Regulatory Update - "Treatment of Post-Termination Employment Compensation Under Internal Revenue Code Section 415" - Cleveland - March 15, 2007
- Worldwide Employee Benefits Network (WEB), Cleveland Chapter Annual Legal and Regulatory Update - "Use of Electronic Media for Providing Employee Benefit Notices and Making Employee Benefit Elections and Consents" - Cleveland - March 15, 2007
- Worldwide Employee Benefits Network (WEB), Cleveland Chapter Annual Legal and Regulatory Update - "Significant Changes Made to EPCRS by Revenue Procedure 2006 and the Pension Protection Act" - Cleveland - March 15, 2007

Media Quotes:

- June 28, 2013 - [The Washington Post](#) - "Private Companies Grapple with Supreme Court's DOMA Decision"
- June 27, 2013 - [Bloomberg](#) - "Supreme Court Ruling Narrows Gay Couples' Benefit Gap"
- June 26, 2013 - [JD Supra](#) - "Love is Love, But in Light of DOMA Employers Should Adjust Health, Retirement, and Tax Planning"
- June 26, 2013 - [Employment Law Daily](#) - "DOMA Doomed Under Constitutional Equal Protection Guarantees"
- January 31, 2013 - [Human Resource Executive](#) - "Get Fit . . . Or Pay the Price"
- April 20, 2012 - [Law360](#) - "Sixth Circuit Finds CBA Provision Requiring Union to Indemnify Employer for Withdrawal Liability Does Not Violate Public Policy Under ERISA"
- March 2, 2012 - [SHRM.org](#) - "ERISA Pre-empts State Law Breach of Contract Claim"
- June 18, 2009 - [The National Law Journal](#) - "Milwaukee's Sick-Leave Ordinance Struck Down"
- March 10, 2009 - [Cleveland Plain Dealer](#) - "COBRA Delays Have Left Many Shouldering Their Own Medical Costs"
- April 2008 - [Smart Business - Pittsburgh](#) - "Clamping Down - How the IRS Will Strictly Enforce Cafeteria-Style Benefit Plans"

Published works:

- August 23, 2012 - Ogletree Deakins Publication - "[Eleventh Circuit Rules on Wellness Program Under the ADA](#)"
- August 2012 - The Federal Lawyer Magazine - "Key Employee Benefits Issues Affecting Severance Arrangements"
- June 15, 2012 - Law360 - "Much-Needed Guidance For Health FSAs Has Arrived"
- June 4, 2012 - Ogletree Deakins Publication - "[Benefits eAuthority](#)"
- June 4, 2012 - Ogletree Deakins Publication - "[IRS Provides Much Needed Guidance for Health FSAs](#)"
- April 3, 2012 - Ogletree Deakins Publication - "[Benefits eAuthority](#)"

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- April 3, 2012 - Ogletree Deakins Publication - "[Sixth Circuit Finds CBA Provision Requiring Union to Indemnify Employer for Withdrawal Liability Does Not Violate Public Policy Under ERISA](#)"
- February 21, 2012 - Ogletree Deakins Publication - "[Benefits eAuthority](#)"
- February 21, 2012 - Ogletree Deakins Publication - "[New Guidance on Lifetime Income Options in Retirement Plans](#)"
- February 14, 2012 - Ogletree Deakins Publication - "[Benefits eAuthority](#)"
- February 14, 2012 - Ogletree Deakins Publication - "[New PPACA Benefit Summary Rules Clarified](#)"
- February 10, 2012 - Ogletree Deakins Publication - "[DOL Issues Final Service Provider Fee Disclosure Rules](#)"
- February 10, 2012 - Ogletree Deakins Publication - "[Benefits eAuthority](#)"
- September 15, 2011 - Ogletree Deakins Publication - "[It's Electric – DOL Issues Guidance on Electronic Disclosure Under Participant Fee Disclosure Regulations](#)"
- August 18, 2011 - Ogletree Deakins Publication - "[Short, Fast and to the Point – Proposed PPACA Benefit Summary Rules Set Tight Standards](#)"
- Spring 2011 - Maryland State Bar Association - Section of Labor and Employment Law Newsletter - "Legal Compliance Issues For Wellness Programs"
- September 7, 2010 - Ogletree Deakins Publication - "[Internal Claims and Appeals and External Review Under PPACA](#)"
- July 9, 2010 - Law360 - "Do You Really Want Grandfathered Health Plan Status"
- June 21, 2010 - Ogletree Deakins Publication - "[The Grandfathered Health Plan Final Rules – What Changes Can Your Plan Make?](#)"
- May 26, 2010 - Ogletree Deakins Publication - "[IRS 401\(k\) Compliance Check – Are You Ready?](#)"
- Summer 2009 - Ohio State Bar Association – Fine Print - "Ohio Mini-COBRA Amendments and Coordination with Federal Stimulus Act"
- June 2008 - Bender's Labor & Employment Bulletin - "The Effects on Employers and Their Welfare Benefit Plans of Prohibiting "Discretionary Clauses" in Insurance Contracts"
- March 2008 - Ohio State Bar Association – Fine Print - "New Proposed Regulations for Cafeteria Plans"
- Winter 2006 - Journal of Deferred Compensation - "Protections for IRA and Other Retirement Plan Assets After Bankruptcy Reform"
- August 2006 - Journal of Accountancy - "Gulf Opportunity Zone Act of 2005"
- February 2006 - Journal of Accountancy - "Surviving Katrina"
- Fall 2004 - Ohio State Bar Association – Fine Print - "Accountable Business Expense Reimbursement Plans"
- Summer 2004 - Ohio State Bar Association – Fine Print - "Over-the-Counter Drugs Covered by Health Care Flexible Spending Accounts"
- Summer 2004 - Ohio State Bar Association – Fine Print - "Health Reimbursement Arrangements"