



## Thomas B. Henke

SHAREHOLDER

Minneapolis

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### Services

Compensation Planning &  
Employee Benefits

Business & Tax Planning

**Thomas is an experienced attorney, well-versed in helping clients navigate the ever-changing Employee Benefits and Executive Compensation legal landscape.**

In the qualified plan world, Thomas has counseled clients on issues confronting traditional pension plans, cash balance plans, money purchase pension plans, employee stock ownership plans (ESOPs), 403(b) plans, 401(k) and profit sharing plans. He has a wealth of experience with health and welfare benefit issues, including cafeteria plans, health care reform, HIPAA, COBRA, FMLA and other tax and ERISA compliance. Thomas also frequently counsels clients on non-qualified deferred compensation (including 409A issues) and equity compensation for executives, along with benefits and compensation issues relating to business transactions.

In addition to traditional qualified plan work, Thomas aids corporations dealing with common control issues, multiemployer plan withdrawal and plan terminations.

### Experience

- Plan document compliance, including ERISA plan documents, summary plan descriptions and IRS determination letter filings.
- Provided retirement plan investment committee fiduciary counsel, guidance and training to ensure compliance with ERISA fiduciary standards.
- Represented Voluntary Employee Beneficiary Association in Department of Labor Opinion Letter process.
- Represented companies in IRS and Department of Labor audits of qualified retirement plans.
- Designed and implemented phantom stock and deferred compensation arrangements for both privately-held and public corporations.
- Developed HIPAA compliance manual and provided HIPAA training for large corporate self-funded group health plan.
- Corrected plan administrative errors for multiple clients through the Employee Plans Compliance Resolution System of the IRS.
- Provided benefits counsel (both buy-side and sell-side) in M&A context, including transition issues related to executive compensation and qualified plan mergers

and terminations.

- Established cafeteria plans to enable corporate employees to pay for health care on a pre-tax basis.
- Represented a number of employers multiemployer plan withdrawal liability issues resulting from corporate downsizing.

## Credentials

### Education

- Georgetown University Law Center, J.D. 2001
- Carleton College, B.A., 1998, *cum laude*

### Admissions

- Minnesota, 2001

## Civic & Professional

### Professional Activities

- American Bar Association, Section on Taxation & Joint Committee on Employee Benefits
- Minnesota State Bar Association, Employee Benefits Section
- Hennepin County Bar Association
- Minneapolis Pension Council, President, 2012-2013; VP and Treasurer, 2011-2012
- Employee Benefits Section Council, Minnesota State Bar Association, Member, 2017-present
- Advanced Employee Benefits Workshops, Minnesota CLE, Co-Chair, 2018, 2019
- National Association for Stock Plan Professionals, Member
- The ESOP Association, Member
- National Center for Employee Ownership, Member

### Community

- Powderhorn Park Neighborhood Association, Board Member, 2009

## Speaking Engagements

Event | 10.18.2022

Fredrikson & Byron's 38th Annual Employment & Labor Law Seminar

Event | November 2020

Employment and Labor Law Webinar Series 2020

## Legal Updates

Legal Update | 01.03.2023

Benefit Plans: SECURE Act 2.0

Legal Update | 10.24.2022

Benefit Plans: 2023 COLAs

Legal Update | 11.05.2021

Benefit Plans: 2022 COLAs

Legal Update | 03.22.2021

Benefit Plans: American Rescue Plan of 2021 (ARPA) Update

Legal Update | 12.28.2020

Benefit Plans: Flexible Spending Account Relief

Legal Update | 10.27.2020

Benefit Plans: 2021 COLAs

Legal Update | 04.03.2020

Claiming the Credit: IRS Issues Guidance on Tax Credits under Families First Coronavirus Response Act

Legal Update | 03.11.2020

IRS Provides Relief to High Deductible Health Plans for Expenses Related to COVID-19

Legal Update | 02.28.2020

The SECURE Act and the Impact on Your Qualified Retirement Plan

Legal Update | 11.21.2016

Limited Extension of ACA Reporting Deadlines

## Publications & Presentations

Co-Presenter, *Benefits Update: Construct Your Plans with Confidence*, Fredrikson & Byron's Annual Employment & Labor Law Seminar, On-Demand Webinar, October 2021

Co-Presenter, *Employee Wellness: 2020's Impact on Employees and Benefits*, MRA Employment Law Update, February 19, 2021

Co-Presenter, *Employee Benefits Update*, Fredrikson & Byron's Employment & Labor Law Webinar Series, November 5, 2020

Co-Presenter, *Benefits Update*, Fredrikson & Byron's 35th Annual Employment & Labor Law Seminar, November 7, 2019

Co-Presenter, *Benefits Update: Preparing for an Audit*, Twin Cities Chapter of the International Society of Certified Employee Benefits Specialists Annual Seminar, May 23, 2018

Co-Presenter, *The New Federal Tax Cuts and Jobs Act: Impact on Employee Benefits*, 2018 Business Law Institute, Minnesota CLE, May 7, 2018

Presenter, *Professional Employer Organizations*, Minneapolis Pension Council, March 15, 2018

Co-Presenter, *The Tax Cuts and Jobs Act: Impact on Employee Benefits*, 2018 Annual Advanced Employee Benefits Workshop (Minnesota CLE), February 22, 2018

Co-Presenter, *Benefits Update: Preparing for an Audit*, Fredrikson & Byron's 33<sup>rd</sup> Annual Employment & Labor Law Seminar, November 3, 2017

Co-Presenter, *New IRS Regulations under 409A*, ACI's Forum on Minimizing Legal Risks in the Design, Implementation & Administration of Executive Compensation (New York, NY), November 30, 2016

Co-Presenter, *Benefit Update*, Fredrikson & Byron's 32nd Annual Employment & Labor Law Seminar, October 26, 2016

Presenter, *Employee Benefits Issues in M&A, Including the Affordable Care Act*, 2016 Business Law Institute, Minnesota CLE, May 3, 2016

Presenter, *Employee Benefits Issues in M&A, Including the Affordable Care Act*, Hot Topics and Trends in Mergers & Acquisitions, Minnesota CLE, February 10, 2016