

CLINE WILLIAMS

WRIGHT JOHNSON & OLDFATHER



KATIE A. JOSEPH

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PRACTICE AREAS

- Employee Benefits and Deferred Compensation
- Labor and Employment
- Tax-Exempt Organizations

Practice Emphasis:

Katie's practice focuses on employee benefits and exempt organizations.

In Katie's employee benefits work, she advises private, governmental, church, and nonprofit clients of all sizes on the design and administration of retirement and welfare benefit plans and deferred compensation arrangements. She assists clients who are starting and terminating plans, counsels regarding fiduciary duties, advises about reporting and disclosure and correcting plan errors, and advises on response to audits by the Internal Revenue Service and the Department of Labor. She also prepares and reviews plan documents and amendments, summary plan descriptions, and policies, procedures, and participant communications. She assists clients with employee benefits issues that arise in connection with mergers and acquisition transactions.

Katie advises clients with respect to defined benefit pension plans and defined contribution plans such as 401(k), 403(b), and 457 plans, as well as employee stock

ownership plans (ESOPs) and plans subject to Internal Revenue Code Section 409A. She also advises clients with respect to self-insured, fully-insured, and funded and unfunded welfare benefits arrangements, including designing and drafting wrap plans, cafeteria plans, flexible spending account plans, and other fringe benefits. She also consults with clients concerning health insurance compliance, including the Affordable Care Act, COBRA continuation coverage, and HIPAA portability. She advises multiple employer welfare arrangements (MEWAs) and voluntary employees' beneficiary associations (VEBAs) on a variety of state and federal law issues.

In Katie's exempt organizations work, she advises current and future exempt organizations on all aspects of the exempt organization life cycle, including startup, obtaining determination letters, ongoing compliance, reinstatement after revocation, dissolution, and governance matters. She works with all types of exempt organizations, including 501(c)(3) public charities, supporting organizations, 501(c)(4) social welfare organizations, 501(c)(6) business leagues, and VEBAs exempt under Code Section 501(c)(9).

Katie's practice also includes compliance issues related to employee benefits and exempt organizations, including payroll tax compliance.

Admitted to Practice:

Nebraska

Education:

University of Nebraska, J.D., with highest distinction, 2015

University of Nebraska, B.A., with distinction, 2001

Other Experience/Achievements:

- Member, Board of Directors, LUX Center for the Arts (2017 - present)
- Member, Board of Directors, Nebraska Appleseed Center for Law in the Public Interest (2020 - present)
- Member, Leadership Lincoln, Class XXXIII (2017-2018)
- Order of the Coif
- Guy Cleveland Chambers Award, 2015
- Managing Editor, Nebraska Law Review, 2014-2015
- President, Women's Law Caucus, 2014-2015
- Student Attorney, Entrepreneurship Legal Clinic, 2014
- National Champion, ABA Client Counseling Competition, 2014

Podcasts:

- [Updates on The American Rescue Plan Act](#), April 2021
- [The American Rescue Plan Act and Its Impact on Employee Benefits](#), March 2021