Thomas B. Henke

SHAREHOLDER

thenke@fredlaw.com
612.492.7263

Assistant: Karen Ask
kask@fredlaw.com
612.492.7583

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.

REPRESENTATIVE 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.

SELECTED ARTICLES & PRESENTATIONS

- Co-Presenter, "Employee Benefits Update," Fredrikson & Byron's Employment & Labor Law Webinar Series, November 5, 2020
- "Claiming the Credit: IRS Issues Guidance on Tax Credits under Families First Coronavirus Response Act," *FredNEWS: Employment & Labor*, April 3, 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 33rd 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
- "Limited Extension of ACA Reporting Deadlines," *FredNEWS: Compensation Planning & Employee Benefits*, November 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

EDUCATION & ADMISSIONS

EDUCATION

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

BAR ADMISSIONS

- Minnesota, 2001

PROFESSIONAL ACTIVITIES & HONORS

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)

- Member, Employee Benefits Section Council, Minnesota State Bar Association, 2017-present
- Co-Chair, 2018 and 2019 Advanced Employee Benefits Workshops, Minnesota CLE
- Member, National Association for Stock Plan Professionals
- Member, The ESOP Association
- Member, National Center for Employee Ownership

COMMUNITY

- Powderhorn Park Neighborhood Association, Board Member, 2009

PRACTICE AREAS

- Compensation Planning & Employee Benefits
- Business and Tax Planning