



## Michael F. Harris

### Partner

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Michael Harris represents proprietorships, family-owned corporations, middle-market companies, Fortune 500 companies, non-profit and religious organizations, and government entities.

Michael counsels executives, in-house attorneys, plan administrators, and boards of directors regarding employee benefit and welfare plan issues, executive compensation, stock option plans, and deferred compensation arrangements. He has a wide range of experience in amending and restating qualified plans, providing guidance regarding the administration and operation of qualified and welfare benefit plans, correcting operational problems of plans, terminating and merging plans, Section 409A compliance for deferred compensation plans, as well as providing advice to plan fiduciaries regarding their obligations under ERISA. He has experience with ESOPs, defined benefit, profit sharing, money purchase, governmental plans, and 401(k) plans, as well as 403(b) and 457 plans maintained by tax-exempt employers. Michael has assisted clients in defending both IRS and Department of Labor audits of their retirement plans and in responding to administrative claims for benefits by participants. He has considerable experience in “due diligence” review of welfare and qualified plans in the context of corporate transactions, including stock and asset purchase, sale, merger, joint venture, and spin-off transactions.

Michael worked as a corporate attorney in a large national corporation for two years, which brings an “in house” attorney perspective to his practice. He is admitted to the Ohio Bar and the United States Tax Court.

### Education

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- Georgetown University (LL.M., 1980)
- Case Western Reserve University School of Law (J.D., 1977)
- University of Michigan (B.A., with honors, 1974)

### **State Admissions**

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- Ohio, 1977

### **Federal Admissions**

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- United States Tax Court

### **Service Areas**

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- Employee Benefits & Executive Compensation
- Tax Services
- ERISA Litigation
- ESOP
- Corporate Governance
- Financial Services
- Hospitality
- Corporate Law

### **Industries Represented**

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- Accounting Firms
- Computers & Electronics
- Consulting
- Elementary & Secondary Schools
- Fabricated Metal Products
- Franchisees
- Funds & Trusts
- Government
- Hospitals
- Insurance Brokers
- Legal Services (Law Firms)
- Medical Professionals (Doctors & Nurses)
- Nonprofit Organizations
- Nursing & Residential Care Facilities
- Private Households & Individuals
- Religious Organizations
- Steel Distribution

## **Publications & Events**

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### **SPEAKING ENGAGEMENTS**

- “Who Benefits from Tax and ERISA Reviews in M&A Transactions?”, 2023 Business Law Institute on Corporate Law and M&A, Tucker Ellis LLP (January 2023)
- “A 360-Degree Review of ERISA Issues,” Roundtable Discussion, Ohio State Bar Association, Cleveland, Ohio (July 2015)

### **Honors**

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- The Best Lawyers in America® (2012–2024)

### **In the Community**

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- Cleveland Metropolitan Bar Association