

CLINE WILLIAMS

WRIGHT JOHNSON & OLDFATHER



MICHELLE L. SITORIUS

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(402) 474-6900

Practice Areas:

- Employee Benefits and Deferred Compensation
- Labor and Employment

Practice Emphasis:

Michelle concentrates her practice on employee benefits counseling. She counsels a variety of clients, including for-profit, nonprofit, governmental, and church organizations on qualified and non-qualified plans and welfare benefits arrangements. Michelle advises clients in relation to defined benefit and defined contribution pension and profit sharing plans, employee stock ownership plans, section 401(k), 403(b) and 457 plans, section 125 cafeteria plans, and deferred compensation plans subject to Internal Revenue Code Section 409A. She also advises clients on self-insured, fully-insured, and funded and unfunded welfare benefit arrangements. She assists clients with plan design and administration, fiduciary duties, disclosure requirements, and correction procedures. Michelle has experience amending and restating plans, terminating plans, applying for determination letters, and preparing submissions to voluntary correction programs. She works with clients in dealing with the U.S. Department of Labor and Internal Revenue Service. She also

consults with clients concerning compliance with the Affordable Care Act, COBRA continuation coverage requirements, and HIPAA portability requirements as well as other health insurance issues.

Admitted to Practice:

Nebraska

United States District Court for the District of Nebraska

United States Court of Appeals for the Eighth Circuit

Education:

University of Nebraska, J.D., with distinction

McGill University, Montreal, Quebec, M.A.

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

Other Experience/Achievements:

- Listed: *Best Lawyers in America*® (Employee Benefits (ERISA) Law), 2022-present
- Adjunct Professor of Employee Benefits Law, University of Nebraska College of Law, 2023-present
- Past President, Board of Directors, Voices of Hope, 2015-present
- Vice President, Board of Directors, Food Bank of Lincoln, 2020-present
- Member, Board of Directors, Continuum, 2021-present
- Leadership Lincoln Class XXVII
- Articles Editor, Nebraska Law Review