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## Allied Experts – Law Firms

### Sherrie Boutwell, JD

Sherrie Boutwell has focused for thirty years in the areas of employee benefits law and ERISA, with an emphasis on retirement and deferred compensation plans. She advises and counsels a broad range of clients, including employers, employees, plan fiduciaries, financial institutions, government agencies and trade associations, on a wide range of employee benefits matters. Sherrie has extensive experience and is a highly sought after speaker and writer on employee benefits topics.

Sherrie has represented clients before the Internal Revenue Service, the United States Department of Labor, the Pension Benefit Guaranty Corporation, arbitrators from the American Arbitration Association and the United States District Court with respect to employee benefits issues. Sherrie has experience working with the unique deferred compensation issues that arise in the non-profit and governmental employer arena and also has many years of experience in the design and operation of non-qualified executive deferred compensation plans including the requirements under Section 409A of the Code.

Sherrie takes pride in bringing a practical and down to earth approach to resolving complex benefits issues involving qualified plans, non-qualified plans and health and welfare plans.

**Representative Speeches:**

- **Orange County Bar Association:**
    - *Top Ten Benefits Issues for Transactional Attorneys,* July 2014
    - *Don't Let the ERISA Train Derail Your Deal,* September 2012
- **Western Benefits Conference (Annual Meetings):**
    - *Health & Welfare Audits On the Rise – What You Need to Know*, July 2014
    - *Let's Make a Deal: Employee Benefit Plans in Merger and Acquisitions and Bankruptcy*, July 2013
    - *The New EPCRS Procedures*, with Avaneesh Bhagat, July 2012
- **National Institute of Pension Administrators (Orange County Chapter):**
    - *DOL Investigations and ERISA Litigation,* Co-Presenter, June 2014
    - *DOL Faceoff: A Behind the Scenes Look at DOL Investigations*, Co-Presenter, November 2012
- **Western Pension & Benefits Council (Local Chapters):**
    - *Tips for Handling Missing Participants, Uncashed Checks and Plan Loans*, with Avaneesh Bhagat, San Diego, April 2014
    - *New EPCRS Procedures*, with Avaneesh Bhagat, Orange County, February 2013
    - *Retirement Plan Compliance Issues in a Down Economy*, Orange County, March 2012
    - *Best Practices to Prevent 401(k) Litigation,* Co-Presenter, Orange County, October 2011
    - *Take Back That Pension Plan! Avoiding the "Heartbreak" of Plan Disqualification Through EPCRS,* with Avaneesh Bhagat, Orange County, February 2011
    - *Annual ERISA Plan Audits: Practical Tips from the Accounting, Legal and TPA Perspective,* Co-Presenter, Orange County, February 2010
    - *EPCRS: Even Your Plan Can Be Restored (Seriously!),* with Avaneesh Bhagat, Orange County, April 2009
    - *Lessons from the Trenches: 10 Things the DOL Investigator Does Not Want You to Know*, Denver, April 2012
    - *Retirement Plan Compliance Issues in a Down Economy*, San Diego, October 2011
- **HR.com Virtual Conference:**
    - *Lessons from Tussey v. ABB, Inc. – Best Practices to Avoid/Handle 401(k) Benefit Claims or Litigation*, May 2012

**Publications:**

- *Handling Pension Plans in M&A Transactions after Sun Capital Partners*, NAMWOLF Newsletter, June 2014
- *Fixing Broken Retirement Plans Under New IRS Procedures*, Society of Financial Service Professionals *Journal of Financial Service Professionals*, July 2013 Vol. 67, No. 4
- *Don't Let the ERISA Train Derail the Deal: 7 Simple Steps to Help Minimize ERISA Liabilities in an M&A Transaction*, The State Bar of California *Business Law News* Issue 2 2012.
- Western Pension & Benefits Council Orange County Chapter Newsletter:
  - *When EPCRS Isn't Enough: New Walk-In CAP Policy Established by IRS*, February 2014
  - *What Employers Need to Know About the New Retirement Plan Fee Disclosure Rules*, Co-Author, January 2012
  - *Painting the Roses Red: The New Code Section 409A Corrections Program – Transition Relief Available Until December 31, 2010*,Co-Author, September 2010
  - *The Billion Dollar Typo: What Plans Need to Know Now About Scrivener's Errors Under ERISA*, Co-Author, January 2010
- *The 401(k) Advisor*, Panel Publishers, 1994-2000, regular contributing editor
- *Quick Reference to Plan Corrections: Correcting Pension Plans with EPCRS and VFCP*, Panel Publishers, 2000-2003

**Awards:**

- AV Preeminent Peer Review Rated Martindale Hubbell (since 1999)
- *Attorney Journal Orange County* Magazine: Niche Practitioner of the Month (June 2014)
- *FORTUNE* Magazine: Top-Rated Lawyer in Labor & Employment Law (2013)
- Finance Monthly Law Awards Shortlist – Employee Benefits Law Firm of the Year (2013)
- Expert Guides: World's Leading Labour and Employment Lawyers (2013)
- *Corporate Counsel* and *The American Lawyer* – Top Rated Lawyers for Labor & Employment Law (US) (2012)

**Member:**

- The State Bar of California, Tax Section
- American Bar Association, Tax Section, LPM Division, Women Rainmakers Sub-Committee
- Western Pension & Benefits Council, Orange County and Denver Chapters
- Board Member, Orange County Chapter of the National Institute of Pension Administrators
- NAMWOLF Development Committee; Co-Chair of the Corporate Sponsorship Subcommittee

**Admitted:**

- 1983, California
- 1984, U.S. District Court, Central District of California and U.S. Tax Court

**Law School:**

- University of California, Los Angeles, J.D., 1983
- Member, UCLA/Alaska Law Review, 1982-1983

**College:**

- University of California, Irvine, B.A., magna cum laude, 1979