

# Michelle McCarthy

Partner | Los Angeles

[mmccarthy@nossaman.com](mailto:mmccarthy@nossaman.com)

213.612.7841

777 South Figueroa Street, 34th Floor

Los Angeles, CA 90017



Michelle McCarthy advises clients of all types – from tax-exempt organizations to Fortune 100 companies – regarding every facet of employee benefits law, including the design, structure, implementation, regulatory compliance, administration and termination of all types of retirement, executive compensation and health and welfare benefit plans. Michelle advises clients from a variety of different industries on compliance with the applicable state and federal requirements governing employee benefits and compensation arrangements. Her broad experience in the employee benefits area includes, among other things, the representation of clients in collective bargaining, litigation, restructuring, as well as mergers and acquisitions.

Michelle has had a strong focus on multiemployer plans throughout her career, advising boards of trustees on multiemployer plan governance, administration and compliance issues. She also advises contributing employers regarding their participation in multiemployer health and pension plans and provides corporate transaction support on multiemployer plan issues, including potential withdrawal liability.

Specific to qualified retirement plans, Michelle's work with clients includes both defined contribution and defined benefit plans, including cash balance plans. She has represented numerous clients in matters involving the Internal Revenue Service (IRS), US Department of Labor (DOL) and Pension Benefit Guaranty Corporation (PBGC) – including issues related to IRS and DOL voluntary correction programs, IRS private letter rulings and PBGC issues involving ERISA Section 4062(e).

Michelle also counsels clients on all aspects of health and welfare plans, working with clients to comply with the complicated and ever-changing requirements under the IRC, ERISA, ACA, COBRA, HIPAA, MHPAEA, GINA and state and local laws.

Michelle also guides clients on matters pertaining to the design, taxation and accounting of cash-based and equity incentive plans, nonqualified deferred compensation, trends in compensation practices and tax-efficient pay strategies.

## INSIGHTS

---

### SPEAKING ENGAGEMENTS

- Speaker, "Technology Industry Employers Roundtable 2022," 05.18.2022 - 05.20.2022
- Speaker, "Attorney Misconduct Case Studies," International Foundation of Employee Benefit Plans Annual Conference 2021, 10.19.2021
- Speaker, "Technology Industry Employers Roundtable 2021," 05.19.2021
- Speaker, "ERISA Litigation Virtual Roundtable: For Plan Sponsors," 10.20.2020
- Speaker, "Responding to the 2019 Novel Coronavirus: Top-of-Mind Employee Benefits Questions for Employers," 03.23.2020
- Speaker, "Hot Topics in Employee Benefits: What We're Seeing," 03.19.2020
- Speaker, "Responding to the 2019 Novel Coronavirus: Top-of-Mind Questions for Employers," 03.12.2020
- Speaker, "Employee Benefits 2020 – Hot Topics and Trends," 11.21.2019
- Speaker, "International Foundation of Employee Benefit Plans – Health Plan Mergers," 11.11.2019

### PUBLICATIONS

- Podcast Co-Host, "Secure 2.0 Brings Big Changes to Retirement Plans," *Pensions, Benefits & Investments Briefings*, 03.16.2023
- Author, "Considerations for Employers and Employer Plan Sponsors Related to Potential Changes in the Effect of *Roe v. Wade*," *LawFlash*, 05.06.2022
- Author, "A Survival Guide to DOL Group Health Plan Mental Health Parity Audits," 10.22.2021
- Author, "IRS FAQs: A Potential Shield for Taxpayers—Not a Sword for the Service," 10.20.2021
- Author, "Relaxed IRS Self-Correction Rules a Boon for Plan Sponsors—and an Opportunity to Correct Failures Now, Practical Guidance," 08.24.2021
- Author, "Relaxed IRS Self-Correction Rules a Boon for Plan Sponsors—and an Opportunity to Correct Failures Now," 07.28.2021
- Author, "Employers May Continue to Defer Payroll Taxes Even After Paycheck Protection Loan Forgiveness," 06.10.2020
- Author, "COVID-19 Measures: 100 Payroll Tax and Fringe Benefits Questions for the IRS," 04.17.2020
- Author, "Insight: 100 Payroll Tax and Fringe Benefit Questions for the IRS on COVID-19 Measures," *Bloomberg Law*, 04.17.2020
- Author, "COVID-19: LA City Council Approves Ordinances on Sick Leave and Retail and Delivery Workers ," 03.21.2020
- Author, "HIPAA Privacy Rule Still Applies for Employers Amid 2019 Novel Coronavirus Outbreak," 02.28.2020

## HONORS & RECOGNITIONS

---

- Recognized in *Best Lawyers in America*, Employee Benefits (ERISA) Law, Los Angeles, 2020

## COMMUNITY & PROFESSIONAL

---

- State Bar of California, Compensation and Benefits Committee, Chair  
Taxation Section, American Bar Association, Member

Women's Lawyers Association of Los Angeles, Member  
Free Arts for Abused Children, Director

## **PRACTICES**

---

Pensions, Benefits & Investments  
Compensation & Benefits  
Retirement & Welfare Plan Benefits  
Fiduciary  
Taxation  
Litigation

## **EDUCATION**

---

University of San Diego School of Law, LL.M., 1999  
University of San Diego, J.D., 1998  
University of California, Riverside, B.A., 1995, *cum laude*

## **ADMISSIONS**

---

California