






Mia Butzbaugh

Partner

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Mia Butzbaugh leads the firm’s employee benefits group. She has more than ten years of experience in the benefits field and works closely with collectively bargained multiemployer trusts, as well as public and private employers, on a variety of issues related to qualified deferred compensation and health and welfare plans. Mia counsels clients about all aspects of ERISA and Internal Revenue Code compliance including fiduciary duties, prohibited transactions and exemptions thereto, IRS and DOL investigations, withdrawal liability, plan administration and design, corrections under the Employee Plans Compliance Resolution System and the Voluntary Fiduciary Correction Program, anti-cutback rules, benefit claims and appeals, and reporting and disclosure requirements. Mia also prepares plan documents, negotiates service provider contracts, reviews investment subscription documents, and advises clients regarding compliance with HIPAA privacy and portability, COBRA, the Affordable Care Act, and Medicare Secondary Payer.

Mia was selected by her peers for inclusion in The Best Lawyers in America, the oldest peer-reviewed publication in the legal profession.

Before joining the firm, Mia was a fellow of Echoing Green, a foundation that awards start-up funds to social-change entrepreneurs. In that capacity, she cofounded Northwest Workers’ Justice Project, a Portland-based nonprofit that provides legal services to low-wage and immigrant workers..

Professional Activities

- Western Pension & Benefits Council, Portland Chapter, member
- Multnomah Bar Association, member
- American Bar Association, member
- International Foundation of Employee Benefits, member

Civic Activities

- Northwest Employment Education and Defense Fund, Board of Directors, past president

Education

J.D., University of Michigan Law School, *cum laude*, 2001

M.S.I., University of Michigan Rackham Graduate School, 2000

B.A., University of Michigan Residential College, anthropology, 1994

- Phi Beta Kappa

Bar Admissions

Oregon, 2002

Court Admissions

U.S. District Court, District of Oregon, 2003

Languages

French

Representative Experience

Health Care Reform

- Assists plan sponsors in complying with the new health care reform laws. Advises clients on plan design options, required coverage of adult children, grandfathered plan rules, restrictions on lifetime and annual limits, rescissions, notices, and requirements for collectively bargained plans, excepted benefits, and non-major medical plans.

Plan Service Provider Agreements

- Reviews and negotiates plan sponsors' agreements with a variety of service providers, including with third-party administrators, custodians, trustees, investment managers, investment consultants, claims processors, and auditors. Counsels plan fiduciaries on liability caps imposed by service providers and on service provider disclosure requirements. Prepared and reviewed requests for proposal for multiemployer trust funds and prepared the agreements with those service providers.

Domestic Partner Benefits

- Advises plan sponsors on the law and tax issues associated with same- and opposite-sex domestic partner health coverage, including plan design, calculating imputed income for nondependents, and discrimination. Drafts plan language to provide for domestic partner health coverage, including to comply with municipal contracting requirements. Also advised plan sponsors concerning the assignability of ERISA benefits for domestic partners.

Mergers & Acquisitions

- Drafts representations and warranties concerning employee benefits for purchase and merger agreements. Assists clients in employee benefits due diligence, including communicating with the target to identify benefits plans, analyzing plan documents and administration, and evaluating the surviving company's potential liability and postclosing obligations.

HIPAA Privacy

- Counsels group health plans and sponsors on HIPAA privacy compliance. Updated privacy policies and developed privacy breach notification procedures to comply with the HITECH Act. Prepares, reviews, and negotiates HIPAA business associate agreements.

State Law Requirements

- Advises government and church employers about state law requirements for non-ERISA benefit plans, such as domestic partner benefits, fiduciary duties, and privacy rules. Advises small employers about state continuing health coverage requirements. Also advised plan sponsors about ERISA preemption of state laws.

Correction of 403(b) Plan Failures

- Helped government and other tax-exempt employers with the self-correction of 403(b) plan failures under EPCRS. These failures included nonimplementation of employee elections and violation of the universal availability rule. These corrections enabled the plans to maintain their tax-favored status.

Qualified Domestic Relations Orders, Garnishments, and Tax Liens

- Advises plan administrators and sponsors on the qualification of domestic relations orders (QDROs) received by ERISA pension plans. Prepared required QDRO procedures and sample QDROs, in turn reducing administrative and legal expenses when participants use the sample QDRO. Also advises plan administrators about how to respond to garnishments of and tax liens on participants' benefits.

Drafting Plan Documents

- Drafts plan documents and SPDs for profit sharing plans, 401(k) plans, 403(b) plans, defined benefit plans, cafeteria plans, health flexible spending arrangements, DCAPs, severance plans, EAPs, and medical reimbursement plans. Monitors all law changes and keeps plan documents up to date. Drafts all types of notices to participants, including QDIA notices, COBRA notices, certificates of creditable coverage, Medicare Part D notices, and privacy notices.

Qualified Plan Law Compliance

- Assists plan sponsors to ensure that their plans remain qualified under Code Section 401(a) or 403(b). Advises clients with respect to qualification requirements, including eligibility, distributions, and participant loans. Also counsels plan sponsors with respect to ERISA compliance, such as reporting and disclosure requirements, prohibited transaction rules, fiduciary duties, trust requirements, and fidelity bonding.

Publications

- “October 1 Deadline: Employers Must Notify All Employees About New Health Insurance Exchange,” Miller Nash, *News You Can Use* (Sept. 2013)
- “Health Care Reform: Will You Play . . . or Pay?” Miller Nash, *Employee Benefits Update* (Apr. 2013)
- “Health Care Reform: Provisions Affecting Employers in 2014 and Beyond,” Miller Nash, *Employee Benefits Update* (June 2010)
- “Immediate Action Needed to Comply With New HIPAA Breach Notification Requirements,” Miller Nash, *Employee Benefits Update* (Sept. 2009)
- “New Mandatory Reporting for Group Health Plans,” Miller Nash, *Employee Benefits Update* (Oct. 2008)
- “Qualified Default Investment Alternatives,” Miller Nash, *Employee Benefits Update* (Nov. 2007)

Presentations

- “Trust Attorney Panel Q&A Session,” Regence, Third Annual Labor and Trust Symposium (Apr. 2015)
- “Implementing the Affordable Care Act: Avoiding Penalties in 2015 and Beyond,” AGC, Summer Convention (Aug. 2014)
- “The ACA’s “Pay-or-Play Rules for Non-Benefits Attorneys,” Lewis & Clark Law School, The Long Reach of Health Care Reform CLE (June 2014)
- “Health Care Reform Compliance Issues,” Oregon Society of Certified Public Accountants, Professional Issues Update (Dec. 2013)
- “Creating Harmony: Balancing Employee Benefits With Health Care Reform,” Miller Nash, Annual Employment Law Seminar (Oct. and Nov. 2013)
- “Health Care Reform Compliance Issues,” Oregon Society of Certified Public Accountants, Professional Issues Update (Oct. 2013)
- “Health Care Reform: Significant Changes Are on the Horizon,” Oregon Society of Certified Public Accountants, Professional Issues Update (Dec. 2012)
- “Worksite Wellness Program - Legal Panel,” American Heart Association, 2012 Worksite Wellness Summit (Sept. 2012)
- “Update and Refresher on Compensation Issues Affecting Exempt Organizations,” Oregon Society of Certified Public Accountants, Not-for-Profit Conference (May 2011)
- “Entering Uncharted Territory: What Employers Need to Know About Healthcare Reform,” Miller Nash, Annual Employment Law Seminar (Nov. 2010)
- “Health Care Reform: Immediate Impact and Big Picture for Employers,” Miller Nash (Aug. 2010)

- “The Lookout’s View: The Changing Benefits Landscape,” Miller Nash, Annual Employment Law Seminar (Sept. and Oct. 2009)
- “New Legal Requirements for Tax-Deferred Annuity Plans,” Oregon Community College (Feb. 2008)

Recognition & Honors

- Recognized as a “Notable Practitioner” by *Chambers USA* in Employee Benefits & Executive Compensation, 2020
- Selected for inclusion in *The Best Lawyers in America*® in Employee Benefits (ERISA) Law, 2018-present

Personal Activities

Mia enjoys reading, yoga, sad films, and any time her teenage daughter or son will give her.