

**JEFFREY G. ROBERTSON**

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Jeff Robertson represents employers in the drafting, design, and growth of retirement and health plans, as well as compensation advice for executive compensation and §409A compliance. He counsels private employers, municipalities, and multi-employer pension and benefit trusts, in all aspects of the design, tax qualification and ERISA compliance of retirement plans, executive compensation, and health and welfare benefit plans. From 2009-2020, he has been listed in *The Best Lawyers in America* for his work in Employee Benefits Law and Litigation. He earned his law degree from Indiana University, where he graduated *magna cum laude*, and is admitted to practice law in Oregon and Washington. He is also a certified public accountant and a nationally recognized writer and speaker.

**Representative Matters**

Design and representation of Multiple Employer 401(k) Plan and Trust.  
Counsel and assistance to multiemployer pension plan regarding Critical Status Notice and Funding.  
Deficiency under Pension Protection Act.  
Design executive compensation plan under §409A.  
Counsel to self-funded multiple employer health and welfare arrangement.  
Assist in funding and design strategy for frozen defined benefit pension plan for plan termination.  
Provide employee benefits counsel to multinational entity regarding international benefits plan.  
Design and implementation of Employee Stock Ownership Plan.

**Areas of Practice**

ERISA Compliance  
Executive Compensation and §409A Compliance  
HIPAA Advice  
Navigating Coronavirus in the Workplace  
Remote Work  
On-Site Employment Law Training

**Honors**

Selected for inclusion in *The Best Lawyers in America*: Employee Benefits Law (ERISA) and Litigation – ERISA (2009-2020)  
*Oregon Super Lawyers* Magazine: Rising Star (2011 & 2012)

**Professional Experience & Affiliations**

Certified Public Accountant  
Rose Villa, Incorporated: Board of Directors  
Northwest Earth Institute: Board Member (2008-2012)

**Professional Experience & Affiliations (continued)**

Portland Police and Fire Disability Fund: Trustee (2007-2011)  
Western Pension and Benefits Conference: Board of Directors, Member (2006-2007)

### **Representative Presentations**

- Barran Liebman Annual Seminar: “There’s Nothing I Can’t Do with a Racecar (or a Benefits Plan): The Midterms & Impact on 2023 Employee Benefit Plan Design,” Presenter (9/29/22)
- Barran Liebman Annual Seminar: “‘Trap-Easy’: Protecting Retirement, Health Assets, & Information from Cybersecurity Threats,” Presenter (10/10/19)
- Barran Liebman Breakfast Seminar: “Nine for Nineteen: Top 2019 Employee Benefits Topics,” Presenter (7/16/19)
- Portland Association of Health Underwriters: “Health Law Developments for 2019,” Presenter (5/21/19)
- Barran Liebman Annual Seminar: “Eat, Sleep, Camp, Repeat: Managing Health & Retirement Plans Under Current Regulations,” Presenter (9/27/18)
- Xenium HR Panel: “Options & Impacts: Local Experts Discuss Compliance Strategy,” Presenter (10/7/14)
- Barran Liebman Annual Seminar: “Living on a Prayer: The Intersection of ACA Strategy and Compliance,” Presenter (9/24/14)
- Barran Liebman Breakfast Seminar: “Road Not Taken: Health Care Strategies to Maximize Cost Savings and Compliance,” Presenter (5/7/13)
- Health Care Reform Compliance Workshop: “Session 3: Preparing for Plan Renewal in the Exchange/Health Care Reform Era with a Bronze, Silver or Gold Health Plan,” Presenter (4/23/13)
- Health Care Reform Compliance Workshop: “Session 2: Calculating Essential Health Benefits and Minimum Essential Coverage in Your Health Plan,” Presenter (2/26/13)
- Health Care Reform Compliance Workshop: “Session 1: Employee Counts, Determining Measurement Periods, Employee Communication Requirements,” Presenter (1/29/13)
- Barran Liebman LLP Annual Seminar: “The Financial Implications of Health Care Reform,” Presenter (9/27/12)
- Oregon Law Institute of Lewis & Clark Law School: “2012 Employment Law Update,” Presenter (6/1/12)
- Seminar Sponsored by Barran Liebman LLP & Regence BlueCross BlueShield: “Supreme Court Arguments Indicate Sharp Divide on Health Care Reform: What Their Potential Ruling Means to You,” Presenter (5/15/12)
- Barran Liebman LLP Annual Seminar: “How to Determine If Your Company Will Keep a Health Plan in 2014 and Beyond,” Presenter (9/22/11)
- Oregon Law Institute: “How the New Healthcare Reform Law Affects Employers,” Presenter (6/3/11)
- SDAO: “Health Care Reform,” Presenter (2/11/11)
- Oregon Self Insurance Association's 2011 Economic and Workers Compensation Industry Breakfast: “Health Care Reform Update,” Presenter (1/7/11)
- Barran Liebman Food For Thought Breakfast Seminar: “Health Care Reform After the Midterms: What to Expect for 2011 & Beyond,” Presenter (11/3/10)
- Annual Payroll Statewide Conference: “What Employers Should Know for Now & for the Future,” Presenter (10/8/10)
- “Health Care Reform and the Effect on the Workplace,” Presenter (9/22/10)
- NAGDCA Conference: “Fiduciary Responsibility,” Presenter (9/15/10)
- “Health Reform Update,” Presenter (7/13/10)

### **Representative Presentations (continued)**

- “Health Reform - What Employers Should Know for Now & for the Future,” Presenter (6/16/10)
- Xenium Human Recourse Consulting: “Health Care Reform Update,” Presenter (12/2/10)
- “New COBRA Subsidy Requirements: The Nuts & Bolts of the Subsidy, Tax Credits, & Required Model Forms,” Presenter (3/4/09)
- Portland Chapter Western Pension & Benefits Conference: “Domestic Partnership,” Presenter (2008)

Portland Association of Health Underwriters: “Health Savings Accounts,” Presenter (2007)  
 Western Pension Benefits Conference: “Fundamentals of Employee Welfare Benefit Plans,”  
 Presenter (2007)  
 Oregon State Bar and American Corporate Counsel Association: “Sarbanes-Oxley Act,” Presenter  
 (2007)

### **Representative Publications**

“IRS Issues Secure 2.0 Catch-Up Contribution Provisions Delay,” Barran Liebman Electronic Alert,  
 August 25, 2023  
 “How to Draft A Proper Remote Work Policy,” *Oregon Business Report*, August 23, 2022  
 “How to Draft A Proper Remote Work Policy,” Barran Liebman Electronic Alert, August 19, 2022  
 “Where Do My Employees Live For Tax Purposes?” *Oregon Business Report*, June 14, 2022  
 “Where Do My Employees Work for Leave Law & Paid Time Leave Purposes?” Barran Liebman  
 Electronic Alert, June 8, 2022  
 “Where Do My Employees Live for Tax Purposes?” Barran Liebman Electronic Alert, June 2, 2022  
 “New Year Resolutions: 401(k) & Health Plan Considerations for End-of-Year,” Barran Liebman  
 Electronic Alert, December 13, 2021  
 “What a Vaccine Surcharge Looks Like for Your Business,” *Oregon Business Report*, September 8, 2021  
 “The Other Delta: The Delta Airlines Vaccine Surcharge & What a Surcharge Could Look Like for  
 Your Business,” Barran Liebman E-Alert, September 2, 2021  
 “Your Fall Employee Benefits Guide: A Wrap-Up of a Few of Our Favorites,” Barran Liebman E-  
 Alert, August 10, 2021  
 “Working From Home (Out-of-State)? Best Practices for Managing Multi-State Remote Work,”  
 Barran Liebman Electronic Alert, July 22, 2021  
 “The American Rescue Plan Act COBRA Subsidy Has Been Here Since April 1. Are You Ready?,”  
 Barran Liebman Electronic Alert, April 7, 2021  
 “COVID-19 Benefits Update,” Barran Liebman Electronic Alert, March 18, 2021  
 “Multnomah County Employers: Are Your Employees Ready for the Preschool for All Income Tax?  
 Is Your Payroll System Ready?,” Barran Liebman Electronic Alert, March 5, 2021  
 “Payroll Tax Deferral: What is Required & How Does It Work?,” Barran Liebman Electronic Alert,  
 September 3, 2020  
 “COVID-19 Employee Benefits Round-Up,” Barran Liebman Electronic Alert, May 21, 2020  
 “Top Ten Considerations for Employee Benefit Plans During the COVID-19 Pandemic,” Barran  
 Liebman Electronic Alert, April 8, 2020  
 “Retirement Plan Fiduciary Action During Events Like COVID-19,” Barran Liebman Electronic  
 Alert, March 17, 2020  
 Featured in *Bloomberg Law*: “Sharing of Workers’ 401(k) Data ‘New Frontier’ in Litigation,” February  
 13, 2020  
 “Group Health Plan Updates Deadlines Approaching for HIPAA and ACA,” Barran Liebman  
 Electronic Alert, September 12, 2013  
 “Back to Benefits: A Fall Guide to the Benefits Updates that Matter to Employers Now,” Barran  
 Liebman Electronic Alert, September 4, 2013

### **Representative Publications (continued)**

“Delay of Pay or Play Reporting and DOMA Unconstitutionality: What Should Plan Sponsors Be  
 Doing Now With Their Group Health Plans?,” Barran Liebman Electronic Alert, July 12,  
 2013  
 “Defense of Marriage Act (“DOMA”) Declared Unconstitutional: Implications for Employee  
 Benefit Plans,” Barran Liebman Electronic Alert, June 26, 2013  
 “Health Care Reform Update: IRS Issues Regulations Defining Employee Count and Penalties,”  
 Barran Liebman Electronic Alert, January 9, 2013

- “Coming Soon to a Theater Near You: What Same-Sex Marriage Means for Your Employee Benefits,” Barran Liebman Electronic Alert, December 17, 2012
- “Supreme Court Upholds Health Care Reform,” Barran Liebman Electronic Alert, June 28, 2012
- “Retirement Plan Fee Disclosure Regulations: Top Ten Steps Plan Sponsors Can Take To Meet the 401(k) Fee Disclosure Rules,” Barran Liebman Electronic Alert, February 8, 2012
- “New Retirement Plan Limits Announced,” Barran Liebman Electronic Alert, October 20, 2011
- “Health Care Reform: Institute of Medicine Releases Report on Essential Health Benefits,” Barran Liebman Electronic Alert, October 12, 2011
- “Department of Labor’s Interim Guidance on Electronic Fee Disclosure; Department of Labor’s Preview Upcoming Investment Advice Regulations; and When and How to Review Your Retirement Plan’s Fund and Recordkeeping/Administration Services,” Barran Liebman Electronic Alert, September 14, 2011
- “Financial Markets and Your Fiduciary Duties Regarding Your Company’s 401(k) Plan,” Barran Liebman Electronic Alert, August 8, 2011
- “Early August Benefits Updates,” Barran Liebman Electronic Alert, August 2, 2011
- “Oregon Passes Health Insurance Exchange Law,” Barran Liebman Electronic Alert, June 8, 2011
- “Delays & FSAs: An Early Summer Benefits Update,” Barran Liebman Electronic Alert, June 7, 2011
- “Revisions to Health Care Reform Law: Oregon Readies Passage of Oregon Health Care Reform,” Barran Liebman Electronic Alert, April 25, 2011
- “Employee Benefits Developments in Celebration of National Employee Benefits Day,” Barran Liebman Electronic Alert, April 4, 2011
- “Happy Anniversary: Health Care Reform One Year Later,” Barran Liebman Electronic Alert, March 23, 2011
- “Employee Benefits Legislative, Regulatory & Judicial Updates,” Barran Liebman Electronic Alert, February 28, 2011
- “Top Seven Benefits Issues for 2011,” *Daily Journal of Commerce*, December 2010
- “Top Ten Benefits Compliance Issues,” *Oregon Business Magazine*, August Issue
- “Modification in Change-in-Control and Severance Provisions: How to Protect Executives and Shareholders in the Stock Drop Economy,” *Bloomberg Law Reports*
- “Changes to COBRA Demand Close Attention by Employers,” *Portland Business Journal*
- “Making the Most of Scarce Resources: The Opportunity Cost of Retirement Plan Fees,” *Journal of Pension Benefits*
- “Avoiding the Lightning: The Gathering Storm of Fiduciary Liability for 457 and 403(b) Retirement Plan Sponsors,” *403bwise.com*
- “The Growing Mutual Fund Scandal: A Practical Guide for ERISA Fiduciaries,” *benefitslink.com*
- “What the Current Mutual Fund Trading Allegations Mean to Retirement Plan Sponsors,” *401khelpcenter.com*
- “When to Hire an ERISA Attorney,” *401khelpcenter.com*

### **Admitted to Practice**

Oregon  
Washington

### **Academics**

Indiana University, Bloomington, School of Law (J.D., *magna cum laude*): Order of the Coif;  
Managing Editor, *Indiana Law Review*  
University of Washington (B.A.)