



Timothy C. McDonald

Attorney

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Timothy McDonald is a Shareholder in the Compensation & Benefits/ERISA Section. His practice focuses on health and welfare, corporate pension, 401(k), profit sharing, 403(b), executive compensation, nonqualified deferred compensation, employee stock ownership (including S corporation ESOPs), cafeteria, voluntary employees' beneficiary association (VEBA), and flexible benefit programs. He works with publicly-traded and private for-profit businesses, tax-exempt entities, municipalities and school districts, and religiously affiliated institutions. The best endorsement of Tim's practice is that he retains his clients. He has enjoyed relationships with many for more than two decades.

Not only does Tim assist clients with legal compliance, but, given his years of experience, he also assists clients with employee benefit plan design, implementation, and communication strategies.

Tim works with clients extensively in navigating the fiduciary requirements of ERISA, establishing processes to help ensure compliance with those requirements, and documenting the processes followed to provide a record of compliance. He regularly attends client retirement plan administrative committee meetings providing fiduciary training, updates on legal developments, and assistance in preparing meeting minutes.

He has significant experience negotiating service contracts with plan administrative service providers, trustees, custodians, investment managers and advisors, and record-keepers.

Tim's work with nonqualified deferred compensation plans (including deferred compensation issues related to severance pay and bonus programs) includes: plan design; compliance with Code section 409A; tax reporting; compliance with constructive receipt, assignment of income, and other tax doctrines; and, compliance with the unique requirements for tax-exempt and government employers under Code sections 457(b) and 457(f).

If errors do occur in plan administration, Tim provides practical advice for identifying reasonable corrections and is well-versed in the correction programs offered by the IRS and Department of Labor.

Tim serves as the leader of our Health Care Reform Employer Response Team and has been a frequent speaker and writer on employer compliance strategies under health care reform. He assists employers in a variety of areas related to active employee group health and retiree health benefits.

Tim is a member of the Milwaukee and American Bar Associations and the State Bar of Wisconsin. Tim is also a member of the Greater Milwaukee Employee Benefits Council, a member and past president of Wisconsin Retirement Plan Professionals Ltd., and a member and past chair of the Employee Benefits Section of the Milwaukee Bar Association.

Tim is an active volunteer and has served as a member of the Executive Committee of the Board of Directors of the Wisconsin Lutheran High School Foundation, Inc. and as past-chair of the Board of Directors of Wisconsin Lutheran High School and the Wisconsin Evangelical Lutheran Synod Pension Commission. He also served on the Board of Directors of the WELS Foundation, Inc. and the Great Lakes Hemophilia Foundation.

Tim has been recognized in *The Best Lawyers in America*® in Employee Benefits Law since 2007.

Practice Areas:

- Compensation and Benefits/ERISA
- Government Law
- Employer Health Plans Team
- Health Information Privacy and Security
- Health Law
- Physician and Practice Management
- Religious Organizations Law
- Tax

Education:

- University of Wisconsin, J.D., *cum laude*, 1984
- Marquette University, B.S., *magna cum laude*, 1981

Bar Admissions:

- Wisconsin
- U.S. District Court, Western District of Wisconsin
- U.S. Court of Appeals, 7th Circuit

