

Mark L. Stember

Partner

607 14th Street, NW
Suite 900, Washington, DC USA 20005
t 202.508.5802 | f 202.585.0018
mstember@kilpatricktownsend.com



Services

Anti-Counterfeiting & Gray Markets
Cybersecurity, Privacy & Data
Governance
Employee Benefits
Executive Compensation
Health & Welfare Plan Design &
Administration
Retirement Plan Design &
Administration
Tax

Industries

Food, Restaurant & Beverage
Media & Entertainment

Mark Stember concentrates his practice on counseling clients on the tax and related aspects of health and welfare benefits, flexible compensation, fringe benefits, executive compensation, and qualified retirement plans. Mark has counseled both private and public clients regarding health and welfare plans, cafeteria plans, fringe benefit plans, such as adoption assistance and tuition reimbursement, nonqualified deferred compensation plans, executive split dollar life insurance plans and section 401(k) and pension plans.

He is the leader of the Health and Welfare and Employee Benefits Legal Alert teams. Mark is a frequent writer and presenter on employee benefits matters. He is also a member of the Employer's Council for Flexible Compensation Technical Advisory Council, and the Contributing Editor for the *Employer's Guide to the Health Insurance Portability and Accountability Act*. As such, Mark writes quarterly updates for the *ECFC Flex Reporter* and the *Employer's Guide to HIPAA*.

He is chair of the Health and Welfare Plan Design and Funding subcommittee for the Employee Benefits Committee of the American Bar Association Section of Taxation, and co-chair of the JCEB Health and Welfare Benefit Plans National Institute. In his role as chair, he has led discussions and has presented at the Section of Taxation and JCEB meetings on all issues affecting health and welfare plans, including the Affordable Care Act, HIPAA privacy and security, ERISA disclosure issues, COBRA issues, health reimbursement arrangements (HRAs), and health savings accounts (HSAs) Mark was also a significant contributor to the Workgroup for Electronic Data Interchange (WEDI) – HIPAA Privacy and Security Employer Workgroup, and he authored portions of WEDI's white paper on HIPAA Issues for Employers. He was also the only law firm presenter at the first Department of Health and Human Services national symposium on the HIPAA privacy rules that was held in



2003 in New Orleans.

In 2009 Mark was appointed by the Departments of Health and Human Services and Labor as the only law firm co-chair of the CHIP Employer Coverage Coordination Working Group.

He was listed in the 2021 and 2022 editions of *Chambers USA: America's Leading Lawyers for Business* in the area of Employee Benefits and Executive Compensation. Mark was recognized in *The Best Lawyers in America*® in 2023 and the 13 years immediately preceding for Employee Benefits (ERISA) Law and ERISA Litigation. He was listed in 2022 and the 12 years immediately preceding as a Washington D.C. "Super Lawyer" for Employee Benefits Law by *Super Lawyers* magazine.

Experience

Successfully represented a national beverage manufacturer in a DOL USERRA audit of its defined benefit pension plan.

Counseled a national beverage manufacturer in the employee benefits matters regarding its acquisition of two publicly traded corporation in an integrated transaction.

Represented several *Fortune 500* companies in obtaining exemptions for EAPs and wellness benefits from the research fee and Form W-2 healthcare reporting requirement under the Affordable Care Act.

Redesigned the executive deferral plans, split dollar life insurance plans and executive health plans for a major North American bottled water company for Code Section 409A compliance.

Represented a benefits payment services company in obtaining exemptions from the HIPAA electronic transaction rule.

Represented a *Fortune 500* fast food operator regarding the successful IRS employee plans compliance audit of its 401(k) and pension plans.

Represented several publicly traded corporations in designing and implementing Affordable Care Act and HIPAA privacy and security operational and documentary compliance for its group health plans.

Represented several publicly traded food and beverage manufacturers in designing and implementing an integrated plan document and summary plan description drafting strategy to reduce legal and litigation risk of ERISA plans.

Represented Equifax Inc., one of the United States' largest credit reporting agencies, in connection with the employee benefit aspects of a corporate spin-off and a subsequent corporate acquisition.

Represented a national beverage manufacturer in conducting an ERISA, COBRA and HIPAA privacy and security

compliance audit of its health and welfare benefit programs.

Assisted a national beverage manufacturer in designing electronic health records for its employee group health plan.

Represented a national corporation in restructuring its employee and retiree health programs, including funding mechanisms through a VEBA and a Section 401(h) account.

Education

University of Missouri LL.M. (1996) Taxation

Hamline University School of Law J.D. (1995)

St. Cloud State University B.S. (1991) Accounting, *magna cum laude*

Admissions

District of Columbia (2002)

Iowa (1996)

Court Admissions

U.S. Tax Court

Professional & Community Activities

American College of Employee Benefits Counsel, Fellow

Bloomberg BNA Compensation Planning Advisory Board, Member

Employers Council for Flexible Compensation, Technical Advisory Council, Member

JCEB Health and Welfare Benefit Plan National Institute, Co-Chair

American Bar Association, Section of Taxation, Employee Benefits Committee, Health and Welfare Plan Design and Funding Subcommittee, Co-Chair (2002-2012)

Departments of Health and Human Services and Labor, CHIP Employer Coverage Coordination Working Group, Co-Chair (2009-2010)

Employer's Guide to the Health Insurance Portability and Accountability Act, Contributing Editor (2010-2014)

Journal of Pension Benefits, Editorial Advisor (2005-2011)

Insights

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135 Kilpatrick Townsend Attorneys Recognized in 2022 Super Lawyers



December 15, 2022

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IRS 2023 Retirement Benefit Plan Limits

October 21, 2022

[Alert](#)

2023 Health and Fringe Benefit Plan and Other Limits

October 20, 2022

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Kilpatrick Townsend Earns Top Recognitions in 2023 Edition of The Best Lawyers in America®

August 18, 2022

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Kilpatrick Townsend Attorneys Claim 80 Individual Rankings in 2022 Chambers USA

June 2, 2022