M. Ellen Mondress

Partner (retired)

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Areas of Practice

ERISA and Tax Code
Fiduciary responsibility
Affordable Care Act
HIPAA
COBRA
Mental Health Parity
Multiemployer plans and Taft-Hartley Act

Bar Admissions

Washington, 1986
U.S. District Court, Western District of Washington, 2004

Education

Seattle University School of Law
J.D. *magna cum laude*, 1986
Seattle University Law Review, Associate Editor

University of Washington
B.A., 1983

Clerkships

Hon. Vernon Pearson, Chief Justice, Washington State Supreme Court, 1986-1987

Overview

Ellen serves as lead counsel for clients in a full spectrum of retirement plans and health & welfare plans, such as 401(k), pension, annuity, defined contribution, and deferred compensation plans, as well as VEBA-funded, uninsured and insured healthcare, disability, and fringe benefit plans. Her clients are in industries ranging from retail to energy to construction and include plans maintained by Fortune 50 and 500 companies, nonprofits, governments, and regional Taft-Hartley boards of trustees. Ellen's work includes:

- Documenting fiduciary best practices, such as board delegations of authority and committee protocols and bylaws
- Drafting plan documents and trust agreements, summary plan descriptions and modifications, and policies such as audit and collections, and QDRO procedures
- Negotiating service provider contracts, such as consultant, investment, and administrator contracts
- Advising on investment transactions and transitions as well as investment policies, structure, and notices
- Consulting on plan and corporate mergers and acquisitions
- Defending against governmental audits and participant claims, and making Plan correction submissions to the IRS

Ellen focused on tax law before dedicating her practice to ERISA and employee benefits. She enjoys hiking, biking, and playing bridge and pickleball.

Publications

- *401(k) Plan Changes in Response to Economic Turmoil*, Western Pension & Benefits Council (2009)
- *401(k) Plans in the Multiemployer Environment*, International Foundation of Employee Benefit Plans (2006)
- *Contracting Tips for ERISA Plans*, International Foundation of Employee Benefit Plans (2012)
- *After the DOL's Fee Disclosure Rules: Best Practices for Fiduciaries*, Institutional Investor Forum (2012)
- *Contracting Strategies for ERISA Plans*, American Bar Association Section of Taxation, Corporate Counsel Forum (2016)
- *Employer Health Plans: Legal Developments*, Western Pension & Benefits Council (2016)

Professional Affiliations

- King County Bar Association
- American Bar Association
- International Foundation of Employee Benefit Plans