



Seth J. Hanft

Seth is a partner who works primarily in the area of employee benefits and executive compensation where he assists both private and public companies, non-profit entities and governmental entities in all facets of employee benefit plan legal compliance, operation and administration. His employee benefits practice includes counseling on plan design and implementation issues for defined benefit, defined contribution retirement plans and all types of welfare benefit programs; preparing, amending and restating plan documents and helping clients receive favorable determination letters from the Internal Revenue Service (IRS). Seth also regularly advises clients on ERISA fiduciary compliance issues; counsels on tricky HIPAA Privacy and Security requirements; helps fashion and implement employee benefits transition solutions in mergers and acquisitions and guides clients through complicated Department of Labor and Internal Revenue Service investigations and audits.

Seth has specialized knowledge regarding multiple employer welfare arrangements and Voluntary Employees' Beneficiary Associations.

He works extensively with employers to navigate the complexities of the constantly evolving healthcare reform landscape.

Seth has additional experience in the tax area, which includes helping businesses and individuals manage their tax obligations and respond to IRS inquiries. In addition, Seth has registered non-profit organizations with the state of Ohio and has helped these organizations obtain limited liability and tax-exempt status.

Prior to attending law school, Seth worked at a national health insurance company where he worked with providers, employers and plan participants to resolve benefits-related concerns. During law school, he served as a judicial extern with the Honorable Sandra S. Beckwith, U.S. District Court for the Southern District of Ohio.

Bar Admissions

Ohio

Partner

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SOCIAL MEDIA

Blogs

bankingandfinancelawreport.com
employeebenefitslawreport.com
fedseclaw.com

EDUCATION

University of Cincinnati College of Law, J.D., *summa cum laude*, 2009

The Ohio State University, B.A., *magna cum laude*, 2003

SERVICES

Employee Benefits

- Retirement plans
- Health and welfare plans
- Tax-exempt and governmental employers
- ERISA fiduciary compliance
- Audits and correction
- Benefits issues related to mergers and acquisitions
- Nonqualified deferred compensation and executive compensation

Tax, Estate Planning & Personal Wealth

- Tax

Presentations

- “Retirement Plan Audit/Compliance Trends,” 2017 Columbus Fiduciary Webinar, Dec. 12, 2017
- “Ask the Experts – Local and National Professional Panel,” 2016 Columbus Fiduciary Summit, Nov. 3, 2016
- “Mid-Year Benefits Round Up - HIPAA Enforcement Development,” Columbus Bar Association Employee Benefits Committee Meeting, May 18, 2016
- “Know Your Legal Rights,” Columbus Young Professionals Club, July 2014
- “Hot Topics in Employee Benefits,” Zane State College Management and Human Resources Summit, May 16, 2013
- “Health Care Reform: What Employers Need to Know,” CEO Roundtable, Sept. 21, 2010
- “Ten Steps for Avoiding ERISA Fiduciary Problems,” HR Training Center, Aug. 12, 2010
- “How to Deal with Tricky HIPAA Privacy Rules,” HR Training Center, July 14, 2010

Publications

- “Creating a public policy exception for absenteeism due to temporary total disability: common law or codification,” *77 University of Cincinnati Law Review*, 2009
- “Questioning the presumptively reasonable fee as a substitute for the lodestar method,” *76 University of Cincinnati Law Review*, 2008

Honors | Awards

- *Ohio Super Lawyers*[®], Rising Stars Edition, 2018
- Order of the Coif

Community

- Leadership Columbus, Class of 2016
- Ohio Supreme Court Lawyer to Lawyer Mentoring Program, Mentor, 2015
- Faith Life Church, Small Group Leader 2014
- The Starts Within Organization, Board Member, 2013-2014
- Porter Wright Operation Feed Campaign, Co-Chair, 2012
- LifeCare Alliance, Meals on Wheels, Volunteer

SERVICES (CONTINUED)

Mergers & Acquisitions

PROFESSIONAL ASSOCIATIONS

- Columbus Bar Association
- Ohio State Bar Association