



Lynn Krisay Brehm

Member

Charlotte, Pittsburgh

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Lynn Brehm represents a wide range of employers in all facets of the design, implementation, administration, and ongoing compliance of qualified retirement plans, health and welfare plans, and non-qualified executive retirement plans.

Employers rely on Lynn's depth of knowledge, responsiveness, and her dedication to making their jobs easier every day. She partners with employers in solving problems through understanding and applying the law to the unique aspects of their business and their employees. Lynn is committed to helping her clients use their employee benefits programs to drive the organization's success. Because of her trustworthiness, reliability and strong commitment to her clients, Lynn builds long-term relationships with her clients – many of whom she has represented for most of her legal career.

Lynn's vast experience with qualified retirement plans includes working with clients from design and implementation, such as reviewing trust agreements, negotiating third-party service provider agreements and preparing investment policies, to ongoing administration, such as implementing early retirement programs, assisting clients through IRS and DOL audits, providing insight on de-risking defined benefit pension plans, assisting with reduction in force programs, reviewing claims and appeals, reviewing qualified domestic relations orders, preparing reasonable cause statements to reduce IRS penalties for late filings and preparing submissions for correction under the IRS and DOL voluntary correction programs.

Lynn's experience with health and welfare plans includes assisting clients through IRS and DOL audits, negotiating administrative-only agreements with third-party administrators, and assisting clients with health care reform compliance and COBRA and HIPAA portability issues. Lynn also has extensive knowledge and experience with navigating HIPAA privacy compliance.

In addition, Lynn counsels employers on nonqualified executive retirement plans including 457(b) plans and 457(f) plans. This experience also includes advising clients on compliance with Code Section 409A.

Experience

Assisted a major corporation in successfully arguing for the complete reversal and elimination of the Internal Revenue Service's imposition of a \$5+ million employer shared responsibility penalty under the Affordable Care Act (ACA).

Successfully guided clients through IRS and DOL audits of their retirement and health & welfare plans

Prepared numerous reasonable cause statements that successfully eliminated late filing penalties to the IRS

Merged numerous defined benefit pension plans into a large healthcare organization's current cash balance pension plan, following several large acquisitions

Helped a client receive a \$1 million refund from PBGC

Practice Areas

- Employee Benefits & Executive Compensation
- Labor & Employment

Education

- Dickinson School of Law, J.D., *cum laude*, 2000
- Messiah College, B.S., *magna cum laude*, 1997

Bar Admissions

- North Carolina
- Pennsylvania

Affiliations

Leadership York County (SC) Class of 2017

Board Member and Coach, Girls on the Run Tri County SC

Awards & Honors

- Best Lawyers in America 2020-2021

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