



## Jodi H. Epstein

Partner

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### PRACTICE AREAS

Benefits & Compensation

ERISA Litigation

Health & Welfare

Mergers & Acquisitions

Plan Investments

Retirement Plans

Vendor Contracting & HR  
Outsourcing

### EDUCATION

Harvard Law School, 1993, J.D., *cum laude*

Stanford University, 1988, B.A., with distinction

### CLERKSHIP(S)

Clerkship with the Honorable Suzanne B. Conlon, Federal District Court for the Northern District of Illinois

### BAR AND COURT ADMISSIONS

District of Columbia

Illinois

Jodi has a great knack for translating complex benefits issues into practical terms for wide audiences, a skill that's highly valued by her clients in Legal and HR departments and makes her a sought-after speaker at conferences.

Jodi has more than 25 years of experience with all aspects of employee benefits, with a particular focus on defined benefit plans and 401(k) plans. She is particularly adept at managing integrations after acquisitions, setting up new benefit platforms, pension plan lump sum windows and terminations, and advising qualified plan committees regarding their fiduciary duties. Jodi's practice includes day-to-day compliance issues, such as assisting with implementation of new legislation and regulations, trouble-shooting when glitches arise in plan operations, and helping qualified plan committees monitor plan investments and plan vendors. She has experience with government entities as well as corporate clients. Her practice also includes the one-of-a-kind issues that arise in connection with M&A activity.

Jodi is well-versed in the complexity and challenges raised by large controlled groups. Clients appreciate Jodi's ability to manage projects involving multiple plan vendors, often on a tight timetable. Her client service and responsiveness are unsurpassed. Jodi has been individually recognized by *Chambers & Partners* for Employee Benefits & Executive Compensation since 2019 and by *Best Lawyers* since 2017.



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#### REPRESENTATIVE MATTERS

- Jodi has analyzed multiple 401(k) plans within one controlled group for possible applicability of a qualified separate line of business (QSLOB) election.
- Jodi helped a large multinational client merge more than 100 frozen defined contribution plans down into 2 plans. She helped develop a "Gatekeeper Process" for merger approvals, and she assisted with the blackout notice and other participant communications.
- Jodi has drafted full-scale benefits programs following an acquisition or spinoff. Developing these new benefit platforms has included drafting new plan documents and SPDs, negotiating trustee and other vendor agreements, and crafting participant communications.
- Jodi has drafted a defined contribution plan for a governmental entity.
- Jodi advises Plan committees on a regular basis. She helps them navigate the complex rules involved with IRC and ERISA compliance, and helps them fulfill their ERISA fiduciary duties by monitoring vendors and overseeing investments.

#### HONORS & AWARDS

*Chambers & Partners USA 2019-2025 Guides*

*Best Lawyers in America 2017-2024*

*Super Lawyers 2018 -2025*

#### MEMBERSHIPS & AFFILIATIONS

D.C. Bar Tax Section, Employee Benefits Committee

American Bar Association

#### PUBLICATIONS

- February 2, 2025  
Addressing Retirement Plan Overpayments After SECURE 2.0  
*Benefits Bullets*
- February 14, 2025  
Options for Asset Allocation Disclosure on a Defined Benefit Plans Annual Funding Notice  
*Benefits Bullets*



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- September 18, 2024  
Protecting 401(k) Plans from Lawsuits Over Use of Forfeiture Funds  
*Benefits Bullets*
- Jan - Feb 2024  
Fiduciary Best Practices  
*PlanSponsor*
- March - April 2024  
Out of the Fog  
*PlanSponsor*

#### **SPEECHES & PRESENTATIONS**

- "RMD Final and Proposed Rules," ABA Business Law Section, Employee Benefits Committee, September 12, 2024. Presenter.
- "Understanding Plan Sponsors' Fiduciary Duties," PLANSPONSOR 2024 National Conference, June 4-7, 2024. Panelist.
- "Implementing SECURE 2.0 Provisions," Pension & Investments East Coast Defined Contribution Conference, March 11, 2024. Moderator.
- "SECURE 2.0 Webinar Series: New Plan Creation Under SECURE 2.0," PlanSponsor, April 5, 2023. Panelist.
- "The Arbitration Dilemma: The Supreme Court Declines to Play Umpire in an ERISA Dispute," Pension & Investments East Coast Defined Contribution Conference, March 14, 2023. Panelist.
- "Retirement Plan Hot Topics," In-House Benefit Counsel Network National Forum, October 20, 2022. Panelist.
- "Legislation and Regulations Regarding Retirement Income," PlanSponsor National Conference, June 8, 2022. Panelist.
- "Washington Update," PlanSponsor National Conference, June 8, 2022. Panelist.
- "Fiduciary Responsibilities in the Wake of Landmark ERISA Case - Hughes vs. Northwestern University," Pension & Investments East Coast Defined Contribution Conference, March 14, 2022. Panelist.
- "Legislative and Regulatory Updates," DCIA Webinar, January 12, 2022. Panelist.
- "Regulatory Updates (with a focus on ESG)," Pension Group East, December 14, 2021. Presenter.
- "Washington Update," PlanSponsor National Conference, June 22, 2021. Panelist.



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- "Legislative & Regulatory Update," "Best of" PlanSponsor National Conference, November 4, 2020. Panelist (with Ben Grosz).
- "Legislative & Regulatory Update," PlanSponsor National Conference, September 21, 2020. Panelist.
- "Retirement Plans Legal Update - Summer 2021," In-House Benefit Counsel Network Meeting, August 17, 2021. Presenter.
- "Rules of the Road: Guarding Against Potential Liability," Pensions & Investments DC East's Defined Contribution Spring Virtual Series, March 9, 2021. Moderator.
- "Lifetime Income Implementation: How Do You Make it Happen?" DCIIA webinar, December 17, 2020. Speaker.
- "Managing through the Crisis: Evaluating Distribution and Loan Provisions under the CARES Act," DCIIA webinar, May 8, 2020. Moderator.
- "A Deep Dive: Who is an Employee?" ABA Joint Committee on Employee Benefits (JCEB) webinar, June 25, 2019. Panelist.
- "DC Plan Essentials: Are You an ERISA Fiduciary and What Does That Mean?" and "Latest Plan Document Requirements and Operating According to the Plan," PlanSponsor National Conference, June 5, 2019. Speaker.
- "Overseeing Acquired Defined Contribution Plans," Pension & Investments East Coast Defined Contribution Conference, March 11, 2019. Panelist.
- "Regulatory/Litigation Update," "Best of" PlanSponsor National Conference (PSNC) programs in Chicago, New York City and Boston, November 13-15, 2018. Panelist.
- "Hot Topics," In-House Benefit Counsel Network National Forum, New York City (with Kevin O'Brien), October 2, 2018. Speaker.
- "2018 Washington Update," PlanSponsor National Conference, Washington, DC, June 13, 2018. Speaker.
- "DC Bootcamp: Understanding ERISA and Fiduciary Fundamentals," PlanSponsor National Conference, June 13, 2018. Speaker.
- "Regulatory/Litigation Update," "Best of" PlanSponsor National Conference (PSNC), New York City program, October 26, 2017. Panelist.
- "Navigating & Surviving an IRS or DOL Audit of Your Benefit Plans," Women, Influence & Power in Law conference, October 12, 2017. Panelist.
- "Navigating the White Label Process," Pension & Investments West Coast Defined Contribution Conference, October 9, 2017. Panelist.
- "Top Tax Compliance Risks and Pitfalls in Executive Compensation and Employee Benefits," Tax Executives Institute Seminar at Meadow Wood Manor, NJ, (with Robin Solomon), May 12, 2017. Speaker.



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- "Surviving a DOL Audit," Mid-Sized Retirement and Healthcare Plan Management Conference, Baltimore MD, (with Spencer Walters), April 25, 2017. Speaker.
- "Global Mobility of Employees: Practical Strategies," Tax Executives Institute, Carolinas Chapter, Charlotte, NC, (with Doug Andre), February 24, 2017. Speaker.
- "Minimizing 401(k) Plan Litigation Risk," Defined Contribution Institutional Investment Association (DCIIA) Public Policy Forum, April 5, 2016. Panelist.
- "Qualified Plan Corrections and Revenue Procedures 2015-27 and 2015-28," DC Bar Employee Benefits Committee Program, May 14, 2015. Panelist.
- "Large Plans Roundtable," Pension & Investments East Coast Defined Contribution Conference, March 3, 2015. Moderator.
- "Protecting Yourself from ERISA Fiduciary Liability," Tax Executives Institute, Cincinnati-Columbus Chapter (with Ben Grosz), February 9-10, 2015. Presenter.
- "Large Plans Roundtable," Pension & Investments East Coast Defined Contribution Conference, March 4, 2014. Moderator.

**NEWS**

- March 5, 2026  
IPB Recognized in Best Law Firms 2026
- March 5, 2026  
Twenty-One IPB Attorneys Recognized in Best Lawyers in America and Ones to Watch 2026 Editions
- October 2025  
Mandatory Roth 401(k) and 403(b) Catch-Up Contributions Under the SECURE 2.0 Act
- June 5, 2025  
Ivins Attorneys Recognized in Chambers USA 2025
- May 30, 2025  
Thirteen IPB Attorneys Included in Super Lawyers 2025
- Alex Maged and Jodi Epstein Publish Article for Bloomberg Tax On Retirement Plan Overpayments After SECURE 2.0
- November 7, 2024  
IPB Recognized in Best Law Firms 2025



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- September 17, 2024  
Alex Maged and Jodi Epstein publish an article in Bloomberg Tax Concerning 401k Plan Forfeitures  
*Bloomberg Tax*
- August 15, 2024  
Twenty-Two IPB Attorneys Recognized in Best Lawyers in America and Ones to Watch 2025 Editions
- June 18, 2024  
2024 Chambers USA Guide Recognizes Four IPB Partners Individually and the Tax and Benefits Practices