



Steven H. Witmer

Partner

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PRACTICE AREAS

Benefits & Compensation

Vendor Contracting & HR
Outsourcing

Mergers & Acquisitions

Retirement Plans

Plan Investments

Health & Welfare

EDUCATION

Harvard University Law School, 1990,
J.D., *cum laude*

Lebanon Valley College, 1987, B.A.,
summa cum laude

BAR AND COURT ADMISSIONS

District of Columbia

California

Colorado

Massachusetts (inactive)

Pennsylvania (inactive)

Steve serves as primary outside employee benefits counsel for numerous clients, handling all legal aspects of design, compliance, administrative, fiduciary, and other plan functions. In addition, Steve is a practice leader in assisting clients with their HR contracting and outsourcing efforts, and also with the firms employee benefits merger and acquisition efforts. Clients describe Steve as quick and creative, with the ability to translate complicated legal analysis into practical business solutions and opportunities. Steve is individually recognized by *Chambers & Partners*, *Best Lawyers*, and others for Employee Benefits & Executive Compensation.

Though Steve works out of the firms Washington DC office with regularity, he currently resides in Colorado as part of his slow migration back to DC after taking a three-month business trip to Los Angeles (in 1998).

REPRESENTATIVE MATTERS

- Lead or sole negotiator on more than 3,000 recordkeeping, consulting, trustee, payroll, insurance and other benefits and HR vendor agreement negotiations.
- Advised clients with respect to employee benefit matters in scores of acquisitions, dispositions, spin-offs, IPOs and other corporate transactions. He has assisted with everything from populating the data room, to due diligence, to negotiating the purchase/sale agreement, to supporting all aspects of the benefits transition.



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- Steve was recognized in *Corporate Counsel* magazine for his role in a particularly unusual and creative corporate disposition.
- Lead on numerous IRS, DOL and PGBC matters.
 - Convinced an IRS review team to issue one of the first favorable determination letters on a complicated cash balance pension plan design.
 - Obtained PBGC waiver of a \$200 million+ plus funding obligation.
 - Worked with a foreign government's Secretary of Labor, the DOL, IRS and Department of State, to create a U.S.-based Voluntary Employee Beneficiary Association (VEBA) as part of a successful negotiation to withdraw all penalty assertions.

HONORS & AWARDS

- *Chambers USA Guide*
- *Best Lawyers in America*

MEMBERSHIPS & AFFILIATIONS

- American Bar Association, Tax Section, Employee Benefits Committee

PUBLICATIONS

- January 23, 2025
Relaxed Rules for Furnishing Form 1095-C to Employees
Benefits Bullets

SPEECHES & PRESENTATIONS

- Steve regularly speaks and writes about employee benefits issues.
- He has spoken multiple times in front of the American Bar Association, In-House Benefits Counsel Network, Western Pension & Benefits Council, Tax Executives Institute, and other organizations.
- Recurring topics include (a) contracting issues in the increasingly outsourced employee benefits realm, and (b) benefits issues in corporate mergers, acquisitions and other transactions.



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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
- November 7, 2024
IPB Recognized in Best Law Firms 2025
- June 18, 2024
2024 Chambers USA Guide Recognizes Four IPB Partners Individually and the Tax and Benefits Practices