

## LANSING

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## Services

Employment and Labor  
Employee Benefits and ERISA

## Industries

Nonprofit Organizations

## Education

Michigan State University College  
of Law, J.D., summa cum laude,  
2008

University of Michigan, Stephen M.  
Ross School of Business, B.B.A.,  
with high distinction, 2005

## Bar Admissions

Michigan

## Court Admissions

U.S. Court of Appeals

- Sixth Circuit

U.S. District Court

- Eastern District of Michigan
- Western District of Michigan



**Brian T. Gallagher**

Principal

As an experienced employee benefits and executive compensation attorney, Brian Gallagher helps employers navigate the complicated and ever-changing legal landscape of ERISA and the Tax Code. Brian works closely with employers of all sizes in many different industries—including health care, insurance, non-profit, higher education, finance, religious, and government—to design and maintain their benefit plans and executive compensation programs to ensure compliance and to develop practical solutions when mistakes inevitably do occur.

Brian is a former Chair of the Taxation Section of the State Bar of Michigan and previously chaired its Employee Benefits Committee. Brian also currently serves in the leadership of the ABA Employee Benefits Committee. Named a 'Rising Star' for Employee Benefits by *Michigan Super Lawyers*, Brian is very engaged in the local Lansing community, serving on the boards of numerous local nonprofits.

## Representative Matters

- Represented a hospital system client in connection with the termination of two legacy defined benefit pension plans with assets well over \$1 billion.
- Represented a non-profit client in connection with termination of legacy 403(b) plans, selection of new service providers, and implementation of improved plan designs.
- Advised an energy sector client regarding the design and taxation of deferred compensation and equity incentives.
- Negotiated and implemented a highly technical settlement agreement on behalf of a municipality with a retiree union involving the termination and reestablishment of an overfunded defined benefit pension plan with assets

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valued around \$550 million, and establishment of a new VEBA with excess assets to pay retiree health benefits.

- Assisted in the negotiation and drafting of deferred compensation components of a university presidential contract.
- Represented a manufacturing client in connection with correction of 409A errors.
- Assisted an automotive industry client with a voluntary correction program (VCP) application relating to various 401(k) plan failures.
- Advised an aerospace industry employer in connection with the design of change-in-control and retention agreements.
- Advised a governmental transit agency on employee benefits issues in connection with acquisition on tax-exempt, private sector employer.
- Prepared extremely complex related employer/controlled group analysis for an insurance industry client involving more than 50 potentially related entities.

## Honors

Best Lawyers in America, Employee Benefits (ERISA) Law, 2023–present

Michigan Super Lawyers, Rising Star for Employee Benefits, 2014, 2017–present

State Bar of Michigan Pro Bono Honor Roll, 30-49 Hours of Service, 2025

Top 5 Under 35, Ingham County Bar Association, 2013

10 Over the Next Ten, Lansing Regional Chamber of Commerce and the Grand River Connection, 2013

Associate Editor, Michigan State Law Review, 2007–2008

Dean Charles H. King Scholars Program, Michigan State University College of Law, 2005–2008

Jurisprudence Awards: Contracts I & Deferred and Executive Compensation

## Professional Activities

### State Bar of Michigan

#### Taxation Section

Tax Council, 2017–2025 (Chair, 2023–2024)

Chair, Employee Benefits Committee, 2015–2017

### American Bar Association

#### Tax Section

Co-Chair, Subcommittee for Tax-Exempt and Governmental Plans, Employee Benefits Committee, 2018–present

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### **Ingham County Bar Association**

Member, 2008–present

### **Civic, Cultural & Social Activities**

Underground of Good, Co-Chair, 2017–2021

Highfields, Inc., Board of Directors, 2009–2015, 2020–present; Board Chair, 2013–2014

Grand River Connection, Board of Directors, 2011–2016; President, 2013–2016

Lansing Regional Chamber of Commerce, Board of Directors, 2014–2016

### **Speeches**

"ERISA Litigation Update: Key Cases, Trends, and Takeaways," 38<sup>th</sup> Annual ICLE Tax Conference Employment Law Seminar, May 21, 2026

"Excise Tax Considerations Affecting Executive Compensation Design at Exempt Organizations," ABA Employee Benefits Committee Meeting, Washington, DC, May 8, 2026

"Electronic Disclosure and Reporting for Retirement and Welfare Plans under the DOL and IRS Rules," ABA JCEB Technical Session Meeting with Treasury Department and IRS, May 7, 2026

"Controlled Group Rules for Tax-Exempt Organizations," ABA Employee Benefits Committee Meeting, San Diego, CA, January 16, 2026

"OBBA Changes to 4960 Excise Tax on Excess Executive Remuneration," ABA Employee Benefits Committee Virtual Fall Meeting, October 23, 2025

"Key Retirement Plan Correction Strategies After SECURE 2.0," Miller Canfield 2025 HR Spring Training, April 8th and May 6th, 2025

"Employee Benefits Committee: Hot Topics in Employee Benefits Including SECURE 2.0," 36th Annual Tax Conference, Institute of Continuing Legal Education (ICLE), May 23, 2024

"Noncompetition Agreements as a Substantial Risk of Forfeiture under 457(f)," ABA Employee Benefits Committee Meeting, Washington, D.C., May 9, 2025

"Restrictions on Access to Overfunded OPEB Trusts," ABA Employee Benefits Committee Meeting, Los Angeles, CA, February 20, 2025

"Hot Topics in Employee Benefits," Michigan Tax Conference, May 23, 2024

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"Employee Benefits Update: Regulatory Guidance Issued Under SECURE 2.0," GLSHRM Professional Development Seminar, May 9, 2024

"Tax and Employee Benefits Talk: Frequent Tax Issues Facing HR & Updates on SECURE 2.0," Miller Canfield 2024 HR Spring Training

"Unique Plans of Tax-Exempt and Governmental Employers," ABA Employee Benefits Committee Meeting, Washington, D.C., May 3, 2024

"Impact of Long-Term, Part-Time Employee Rules on Exempt Organization Plans," ABA Employee Benefits Committee Meeting, San Francisco, CA, January 19, 2024

Impact of Recent Noncompete Guidance on 457(f) Arrangements, ABA Tax Section Virtual Fall Meeting, October 19, 2023

"Breaking Down the SECURE 2.0 Act," Miller Canfield 2023 HR Spring Training

Overview of Key SECURE 2.0 Act Provisions, Co-Presenter with Samantha Kopacz, SBM Employee Benefits Committee, April 6, 2023

SECURE 2.0 Update, American Bar Association (ABA) Employee Benefits Committee, San Diego, CA, February 10, 2023

"Retirement Plan Considerations for Estate Planning Professionals: An Update on SECURE and SECURE 2.0," Greater Lansing Estate Planning Council, January 10, 2023

"Employee Benefits Update: Assessing the Impact of Recent Litigation," Miller Canfield 2022 HR Fall Training Camp: Employment Law Seminar

"ERISA Fiduciary Litigation Update: Actuarial Equivalence Litigation and the Fallout from *Hughes v. Northwestern*," Michigan Tax Conference, Plymouth, MI, May 26, 2022

"Exempt Organization and Governmental Plans Update: Tax-Exempt 457(b) Plan Corrections and Pending Legislative Changes Under SECURE 2.0," ABA Tax Section, Washington, D.C., May 13, 2022

"Employee Benefits in Transactions," State Bar of Michigan (SBM) Tax Section Fundamentals of Taxation Program, Detroit, MI, November 13, 2019

"Treasury/IRS JCEB Technical Sessions Overview," ABA Tax Section, Washington, D.C., May 10, 2019

"Notice 2019-9: Interim Guidance on IRC 4960," ABA Tax Section, Washington, D.C., May 10, 2019

"Open Issues and Concerns Regarding Section 4960 and Notice 2019-9," ABA JCEB Technical Session Meeting with Treasury Department and IRS, May 9, 2019

"Employee Benefits-Related Tax Issues," ICLE Tax Law Series, Ann Arbor, MI, October 2017

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"Employee Benefits Aspects of Mergers & Acquisitions," SBM Tax & Business Sections Joint Meeting, September 19, 2017

"Life After Determination Letters," Michigan Tax Conference, May 19, 2016

"Correcting Mistakes in Retirement Plan Administration," Plante Moran Training, East Lansing, MI, December 16, 2014

### **Publications**

"An Overview of the Secure 2.0 Act" (co-authored with Samantha Kopacz, Katina Gorman and Samuel Parks), *Michigan Tax Lawyer*, Summer 2023

"An Overview of the SECURE Act," *Michigan Tax Lawyer*, State Bar of Michigan, 2020

"Section 4960: Unpleasant Surprises and Unanswered Questions for Tax-Exempt Entities with 457 Plans," *The Tax Lawyer*, American Bar Association, 2018

"United States v. Windsor: Implications for Employee Benefits," *Michigan Tax Lawyer*, State Bar of Michigan, 2013

### **Articles**

Back to the Future: Recent DOL Guidance on Fiduciary Implications of Investment Selection and Advice

Old Assumptions, Current Problems: New Sixth Circuit Ruling on Actuarial Assumptions for Pensions

Deadline Imminent for SECURE 2.0 Amendments to Tax-Exempt 457(b) Plans

IRS Published 2026 Inflation-Adjusted Plan Limits

New Executive Order Seeks to Facilitate Alternative Investments in 401(k) Plans

One Big Beautiful Bill Act – Employee Benefits Executive Compensation Updates/Changes

2026 Inflation-Adjusted Health and Welfare Plan Limits

ERISA in the Supreme Court: Implications of *Cunningham v. Cornell University*

IRS Issues Proposed Regulations on Secure 2.0 Catch-Up Provisions

American Airlines Breaches Fiduciary Duty of Loyalty with BlackRock ESG Funds in 401(k) Plans

2025 Inflation-Adjusted Plan Limits

IRS Weighs in on Inadvertent Benefit Overpayments

IRS Issues FAQs Regarding Long-Term Part-Time Employees in 403(b) Plans

Deep in the Heart of Texas: Court Blocks FTC Non-Compete Rule

IRS Issues Guidance on New Exceptions to 10% Additional Tax on Early Distributions from Retirement Plans

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DOL's Latest Regulatory Package Expands Definition of Fiduciary

Municipal Retirement Boards and Joint Energy Boards May Now Hold Electronic Meetings Under the OMA

IRS Issues Grab Bag Notice Addressing Various SECURE 2.0 Provisions

Federal Agencies Issue PLESA Guidance

IRS Delays Roth Catch-Up Requirement for High Earners

IRS Issues Notice Regarding Expansion of EPCRS under SECURE 2.0 Act

SECURE 2.0: Broad Bipartisan Retirement Reform Finally Crosses the Finish Line

ERISA and ESG: Less Confusion?

Proposed Changes to DOL Program Would Allow Plan Fiduciaries to Self-Correct Certain Errors

Individually Designed 403(b) Plans will be Eligible for Determination Letters

Sizeable Increases to 2023 Plan Limits Due to Inflation

IRS Delays Additional Amendment Deadlines for Major Retirement Legislation

IRS Delays Amendment Deadlines for Major Retirement Legislation

Arbitration of Fiduciary Breach Claim Cannot Be Compelled by Relying on Individual Employment Agreements

SECURE Act 2.0 Passes the House: Which Retirement Plan Rules Would Change?