

TROY

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Services

Employment and Labor
Employee Benefits and ERISA
Employment Litigation

Education

Georgetown University Law
Center, LL.M., Taxation with
Employee Benefits Certificate,
expected May 2028

University of Illinois Chicago
School of Law, J.D., cum laude,
2010

University of Michigan, B.A., 2007

Bar Admissions

Illinois
Michigan

Court Admissions

U.S. District Court

- Eastern District of Michigan
- Western District of Michigan



Katina K. Gorman

Senior Attorney

Katina Gorman is an experienced employee benefits lawyer who is keenly aware that an employee benefit package is an essential tool in attracting and retaining top talent. Katina focuses her practice on drafting, reviewing, and implementing comprehensive employee benefit programs for her clients. Katina guides her clients through the ever-changing benefits landscape to ensure compliance with ERISA, the Internal Revenue Code, the Affordable Care Act, and other relevant laws.

Katina is well versed in drafting and restating relevant plan materials such as plan documents, summary plan descriptions, amendments, and participant notifications. Katina regularly assists clients in navigating audits and investigations from the U.S. Department of Labor and the Internal Revenue Service, as well as compliance correction programs through the Employee Plans Compliance Resolution System (EPCRS).

Katina has particular expertise in the design and operation of multiemployer fringe benefit funds including health and welfare funds, defined benefit pension funds, and other ancillary fringe benefit funds.

Katina is currently pursuing an LL.M. in Taxation with a concentration in Employee Benefits through Georgetown University Law Center. This degree will enhance her ability to advise clients on complex compliance and regulatory matters under ERISA and the Internal Revenue Code.

Representative Matters

- Negotiated with the U.S. Department of Labor on the reduction and elimination of fees and penalties resulting from a client filing incomplete Forms 5500 for various plan years.

Katina K. Gorman

- Represented client throughout Internal Revenue Service audit, which was ultimately closed without any findings or fees assessed against client.
- Assisted client in changing its investment consultant service provider, resulting in client annual fee savings of approximately \$750,000.
- Negotiated multiple plan correction agreements with the Internal Revenue Service utilizing the Voluntary Correction Program.
- Negotiated a settlement with the Department of Labor on behalf of a defined benefit pension plan that inadvertently inserted a benefit improvement into the plan document as a result of a scrivener's error dating 20 years prior.
- Assisted a supplemental unemployment benefits fund in providing documentation to the Internal Revenue Service to avoid an audit and no fee assessment.

Honors

State Bar of Michigan Pro Bono Honor Roll, 100+ Hours of Service, 2025

DBusiness Magazine Top Lawyers, 2024-present:

Employee Benefits Law

Labor Employment Benefits Litigation

Super Lawyers, Rising Star - Employee Benefits, 2021

University of Illinois Chicago School of Law (formerly John Marshall Law School)

-John Marshall Law Review, Production Editor, Lead Articles Editor

-Order of John Marshall Honors Society

-Judge Conrad B. Duberstein National Bankruptcy Moot Court Competitor

-Dean's List every semester

Professional Activities

State Bar of Michigan, Employee Benefits Committee, Chair

International Foundation of Employee Benefit Plans, Member

Civic, Cultural & Social Activities

Greek Orthodox Metropolis of Detroit Summer Camp, Board of Directors

Katina K. Gorman

Speeches

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

"Key Retirement Plan Correction Strategies After SECURE 2.0," 37th Annual ICLE Tax Conference Employment Law Seminar, May 22, 2025

"Key Retirement Plan Correction Strategies After SECURE 2.0 (Plus Bonus Federal Tax Update)," Miller Canfield 2025 HR Spring Training

"Impact of Internal Revenue Code on Employee Benefits," State Bar of Michigan Tax Section "Fundamentals of Taxation" program, 2024

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

Publications

"An Overview of the Secure 2.0 Act," *Michigan Tax Lawyer*, Summer 2023

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

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

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

HSA and HDHP Limits Increased for 2024