



**Lori L. Underberger**  
Associate

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Lori L. Underberger’s employee benefits practice includes the drafting and administration of qualified pension and profit sharing plans, cafeteria plans and non-qualified benefit plans.

Lori’s practice requires dealing with the Internal Revenue Service and the Department of Labor regarding the tax qualification of pension and profit sharing plans and numerous issues that arise in the administration of these plans.

Her experience includes advising clients on correction of compliance issues and preparing submissions under the Internal Revenue Service Voluntary Correction Program.

### **Practice Areas**

Employee Benefits; Corporate and Business

### **Representative Experience**

- Advising on various plan administrative issues including maximum contributions, vesting of participants and plan fiduciary issues
- Analyzing and preparing documentation for tax-qualified retirement plan mergers and terminations, and advising on all aspects of plan terminations under Internal Revenue Service and Pension Benefit Guaranty Corporation requirements
- Preparing various plan policies including loan policies and plan investment policies

### **Bar and Court Admissions**

Connecticut



Continued

## **Education**

George Washington University, J.D.

Brandeis University, B.A., *cum laude*

## **Publications**

"ALERT: COBRA Subsidy Extended to May 31, 2010," June 2, 2010

"UPDATE: Employers Must Act Now to Comply With New COBRA Continuation Rules Applicable to Certain Terminated Employees," March 19, 2009

"ALERT: Employee Benefits May 2008," June 19, 2008

## **Professional Affiliations**

American Bar Association

Connecticut Bar Association