

Mark L. Stember

Partner

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Services

Anti-Counterfeiting & Gray Markets
Cybersecurity, Privacy & Data
Governance
Employee Benefits
Executive Compensation
Health & Welfare Plan Design &
Administration
Retirement Plan Design &
Administration
Tax

Industries

Food, Restaurant & Beverage
Media & Entertainment

Mark Stember concentrates his practice on counseling clients on the tax and related aspects of health and welfare benefits, flexible compensation, fringe benefits, executive compensation, and qualified retirement plans. Mr. Stember has counseled both private and public clients regarding health and welfare plans, cafeteria plans, fringe benefit plans, such as adoption assistance and tuition reimbursement, nonqualified deferred compensation plans, executive split dollar life insurance plans and section 401(k) and pension plans.

Mr. Stember is the leader of the Health and Welfare and Employee Benefits Legal Alert teams. He is a frequent writer and presenter on employee benefits matters. He is also a member of the Employer's Council for Flexible Compensation Technical Advisory Council, and the Contributing Editor for the *Employer's Guide to the Health Insurance Portability and Accountability Act*. As such, Mr. Stember writes quarterly updates for the *ECFC Flex Reporter* and the *Employer's Guide to HIPAA*.

Mr. Stember is chair of the Health and Welfare Plan Design and Funding subcommittee for the Employee Benefits Committee of the American Bar Association Section of Taxation, and co-chair of the JCEB Health and Welfare Benefit Plans National Institute. In his role as chair, Mr. Stember has led discussions and has presented at the Section of Taxation and JCEB meetings on all issues affecting health and welfare plans, including the Affordable Care Act, HIPAA privacy and security, ERISA disclosure issues, COBRA issues, health reimbursement



arrangements (HRAs), and health savings accounts (HSAs) He was also a significant contributor to the Workgroup for Electronic Data Interchange (WEDI) – HIPAA Privacy and Security Employer Workgroup, and he authored portions of WEDI's white paper on HIPAA Issues for Employers. Mr. Stember was also the only law firm presenter at the first Department of Health and Human Services national symposium on the HIPAA privacy rules that was held in 2003 in New Orleans.

In 2009 Mr. Stember was appointed by the Departments of Health and Human Services and Labor as the only law firm co-chair of the CHIP Employer Coverage Coordination Working Group.

Mr. Stember was recognized in *The Best Lawyers in America*[®] in 2020 and the ten years immediately preceding for Employee Benefits (ERISA) Law and ERISA Litigation. He was listed in 2019 and the nine years immediately preceding as a Washington D.C. "Super Lawyer" for Employee Benefits Law by *Super Lawyers* magazine.

Experience

Successfully represented a national beverage manufacturer in a DOL USERRA audit of its defined benefit pension plan.

Counseled a national beverage manufacturer in the employee benefits matters regarding its acquisition of two publicly traded corporation in an integrated transaction.

Represented several *Fortune 500* companies in obtaining exemptions for EAPs and wellness benefits from the research fee and Form W-2 healthcare reporting requirement under the Affordable Care Act.

Redesigned the executive deferral plans, split dollar life insurance plans and executive health plans for a major North American bottled water company for Code Section 409A compliance.

Represented a benefits payment services company in obtaining exemptions from the HIPAA electronic transaction rule.

Represented a *Fortune 500* fast food operator regarding the successful IRS employee plans compliance audit of its 401(k) and pension plans.

Represented several publicly traded corporations in designing and implementing Affordable Care Act and HIPAA privacy and security operational and documentary compliance for its group health plans.

Represented several publicly traded food and beverage manufacturers in designing and implementing an integrated plan document and summary plan description drafting strategy to reduce legal and litigation risk

of ERISA plans.

Represented Equifax Inc., one of the United States' largest credit reporting agencies, in connection with the employee benefit aspects of a corporate spin-off and a subsequent corporate acquisition.

Represented a national beverage manufacturer in conducting an ERISA, COBRA and HIPAA privacy and security compliance audit of its health and welfare benefit programs.

Assisted a national beverage manufacturer in designing electronic health records for its employee group health plan.

Represented a national corporation in restructuring its employee and retiree health programs, including funding mechanisms through a VEBA and a Section 401(h) account.

Education

Hamline University School of Law, J.D. (1995)

University of Missouri, LL.M., Taxation (1996)

St. Cloud State University, B.S., Accounting (1991) *magna cum laude*

Admissions

District of Columbia (2002)

Iowa (1996)

Court Admissions

U.S. Tax Court

Professional & Community Activities

American College of Employee Benefits Counsel, Fellow

Bloomberg BNA Compensation Planning Advisory Board, Member

Employers Council for Flexible Compensation, Technical Advisory Council, Member

JCEB Health and Welfare Benefit Plan National Institute, Co-Chair

American Bar Association, Section of Taxation, Employee Benefits Committee, Health and Welfare Plan Design and Funding Subcommittee, Co-Chair (2002-2012)

Departments of Health and Human Services and Labor, CHIP Employer Coverage Coordination Working Group, Co-Chair (2009-2010)



Employer's Guide to the Health Insurance Portability and Accountability Act, Contributing Editor (2010-2014)
Journal of Pension Benefits, Editorial Advisor (2005-2011)

Insights

News Releases

Record-Breaking Recognition for Kilpatrick Townsend in *The Best Lawyers in America*® 2020
August 15, 2019

News Releases

Twenty-Two Kilpatrick Townsend Attorneys Recognized in 2019 Washington, D.C. Super Lawyers
June 7, 2019

In The News

Record-Breaking Recognition for Kilpatrick Townsend in *The Best Lawyers in America*® 2019
August 20, 2018

News Releases

Kilpatrick Townsend Attorneys Named 2018 Washington, D.C. Super Lawyers
May 7, 2018

In The News

Mark Stember Quoted in Law360 on "3 Gray Areas ERISA Lawyers Want Cleared Up"
April 5, 2018

In The News

Kilpatrick Townsend's Mark Stember Quoted by the Society for Human Resource Management re: "IRS Lowers 2018 Family HSA Contribution Limit by \$50"
March 6, 2018

Alerts

2018 Benefit Limits
October 19, 2017

News Releases

Record-Breaking Recognition for Kilpatrick Townsend in *The Best Lawyers in America*® 2018



August 15, 2017

[News Releases](#)

Kilpatrick Townsend Attorneys Named 2017 Washington, D.C. Super Lawyers

May 22, 2017

[News Releases](#)

Kilpatrick Townsends Mark Stember Appointed to Bloomberg BNA's Compensation Planning Advisory Board

May 11, 2017

[Events](#)

Compliance Issues For Employer Sponsored Wellness Programs

March 10, 2017

[In The News](#)

KT is...Trending, November 5-11, 2016

November 11, 2016

[In The News](#)

KT is...Trending, October 15-21, 2016

October 24, 2016

[Alerts](#)

IRS Provides Guidance for the Post-Determination Letter Era

October 19, 2016

[In The News](#)

Kilpatrick Townsend's Media Report September 23-29, 2016

September 30, 2016

[In The News](#)

Mark Stember Quoted in Society for Human Resource Management (SHRM) re: "Ruling Is Mixed Bag for EEOC's Effort to Rein in Wellness Programs"

September 27, 2016



[News Releases](#)

Kilpatrick Townsend Partner Mark Stember Elected as Fellow of the American College of Employee Benefits Counsel

September 20, 2016

[News Releases](#)

Kilpatrick Townsend Earns Record-Breaking Recognition in Annual Best Lawyers in America 2017

August 16, 2016

[News Releases](#)

Kilpatrick Townsends Mark Stember Featured Speaker at the 29th Employers Council on Flexible Compensation Annual Administrators' Symposium

August 2, 2016

[Events](#)

Webinar: Legal Issues for Workplace Wellness and Disease Management Programs

May 10, 2016

[News Releases](#)

Kilpatrick Townsend Attorneys Named 2016 Washington, D.C. Super Lawyers

May 2, 2016

[Events](#)

The Audit Trilogy Part II: Preparing For and Surviving a Health and Welfare Audit

April 19, 2016

[News Releases](#)

Kilpatrick Townsends Mark Stember Featured Speaker at the American Bar Association's Health and Welfare Audit Webinar

April 12, 2016

[Events](#)

Rapid Response Panel

March 16, 2016

[News Releases](#)



Kilpatrick Townsend's Mark Stember Featured Speaker at the 35th Employers Council on Flexible Compensation Annual Conference

March 15, 2016

[Events](#)

Fiduciary Issues and Data Privacy

February 18, 2016

[News Releases](#)

Kilpatrick Townsend's Mark Stember Featured Moderator on Fiduciary Issues and Data Privacy

February 11, 2016

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2016 Benefit Limits

January 4, 2016

[Webinars](#)

Legal Issues for Workplace Wellness and Disease Management Programs

November 17, 2015

[News Releases](#)

Kilpatrick Townsend's Mark Stember and Martha Sewell: Featured Speakers at Legal Issues for Workplace Wellness and Disease Management Programs Webinar

November 16, 2015

[In The News](#)

Kilpatrick Townsend's Media Report October 23-29, 2015

October 30, 2015

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Kilpatrick Townsend's Mark Stember Featured Speaker at the Health and Welfare Benefit Plans National Institute

October 16, 2015

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Kilpatrick Townsend Earns Record-Breaking Recognition in Annual Best Lawyers in America 2016



August 19, 2015

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Kilpatrick Townsends Mark Stember Featured Speaker at the 28th Annual Flexible Benefit Administrator Symposium

August 3, 2015

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Obergefell Simplifies Benefit Plan Administration

July 1, 2015

[Alerts](#)

Impact of Updated Fiduciary Investment Advice Definition on Large Plans

May 5, 2015

[News Releases](#)

Kilpatrick Townsend Attorneys Named 2015 Washington, D.C. Super Lawyers

April 29, 2015

[Alerts](#)

2015 Benefit Limits

January 6, 2015