



MICHAEL F. HARRIS

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Service Areas

Business Transactions & Securities; Employee Benefits, Chair; Tax Services, Chair

Bar Admissions

Ohio, 1977

United States Tax Court

Education

Case Western Reserve University School of Law (J.D., 1977)

Georgetown University (LL.M., 1980)

University of Michigan (B.A., *with honors*, 1974)

Bio

Michael F. Harris is a Partner in the Cleveland office of Tucker Ellis and chair of its Employee Benefits Group. His clients include proprietorships; family owned corporations, middle market companies, Fortune 500 companies, non-profit and religious organizations and government entities. In his practice, he counsels executives, in house attorneys, plan administrators and boards of directors regarding employee benefit and welfare plan issues, executive compensation, stock option plans and deferred compensation arrangements. He has a wide range of experience in amending and restating qualified plans, providing guidance regarding the administration and operation of qualified and welfare benefit plans, correcting operational problems of plans, terminating and merging plans, Section 409A compliance for deferred compensation plans, as well as providing advice to plan fiduciaries regarding their obligations under ERISA. He has experience with ESOPs, defined benefit, profit sharing, money purchase, governmental plans and 401(k) plans as well as 403(b) and 457 plans maintained by tax-exempt employers. He has assisted clients in defending both IRS and Department of Labor audits of their retirement plans and in responding to administrative claims for benefits by participants. He has considerable experience in "due diligence" review of welfare and qualified plans in the context of corporate transactions including stock and asset purchase, sale, merger, joint venture and spin-off transactions.

Michael worked as a corporate attorney in a large national corporation for two years, which brings an "in house" attorney perspective to his practice. He is admitted to the Ohio Bar and the United States Tax Court.

Industries Represented

Accounting Firms

Colleges & Universities

Computers and Electronics

Country Clubs

Elementary & Secondary Schools

Fabricated Metal Products

Funds & Trusts

Government

Hospitals

Insurance Carriers

Legal Services (Law Firms)

Machinery Manufacturing

Medical Professionals (Doctors & Nurses)

Non-Profit Organizations

Nursing & Residential Care Facilities

Private Households & Individuals

Religious Organizations

