

Corine R. Corpora

Counsel

950 Main Avenue, Suite 1100, Cleveland, OH 44113

D 216.696.5581 | F 216.592.5009

corine.corpora@tuckerellis.com



education

Case Western Reserve University
School of Law (J.D.), 1992
Cleveland State University (B.B.A.),
1988

services

Employee Benefits & Executive
Compensation
ERISA Litigation
ESOP

Corine Corpora has been actively involved in the employee benefits community for over 25 years.

Corine's client service experience includes representing all sizes of privately and publicly held organizations in the manufacturing, healthcare, information, food and beverage, and education industries, among others. She counsels clients with respect to qualified and nonqualified retirement plans, welfare and fringe benefit plans, and executive compensation, as well as incentive and stock-based compensation and rewards programs. She also advises clients on the complex rules governing ESOPs, has successfully defended ESOPs on audit, and currently counsels several ESOP-owned clients. Corine often works directly with clients' accountants, actuaries, third-party advisors, and other service providers to address administrative and compliance issues. She has also been engaged by service providers to assist with legal matters relating to their clients.

Corine is proud to give back to the employee benefits community through her involvement in the Worldwide Employee Benefits (WEB) Network, a national not-for-profit organization devoted to the development and education of employee benefits professionals. At both the local and national levels, Corine is devoted to providing meaningful educational and networking opportunities to employee benefits professionals at all experience levels.

state admissions

- Ohio (1992)

experience

- Advises and represents clients on matters with the Internal Revenue Service and Department of Labor, such as audits and the use of remedial compliance programs, including the IRS's Employee Plans Compliance Resolution System (EPCRS) and DOL's Delinquent Filer Voluntary Compliance Program (DFVCP) and Voluntary Fiduciary Correction Program (VFCP)
- Assists clients with due diligence reviews relating to benefit plans; assists in merging, terminating, and/or spinning off plans in conjunction with corporate transactions
- Advises clients through the design and implementation process involved in creating employee stock ownership plans (ESOPs) and educates clients on special rules relating to ESOPs, including distribution and diversification rules
- Performs preemptive plan "audit" services to ensure plans are compliant in form and operation; assists in the correction of qualification errors as necessary
- Collaborates with clients and service providers regarding recordkeeping, compliance testing, reporting and disclosure, QDRO review, and plan interpretation and administration
- Prepares policies and procedures, forms and notices, administration manuals, and employee communications with respect to all types of benefit plans and programs
- Performs examination and negotiation of contracts with insurers and third-party service providers
- Provides fiduciary guidance and education to employers and service providers
- Advises clients in plan design matters, including the decisions to adopt, terminate, merge, or redesign qualified plans
- Assists clients with designing and updating qualified plans and preparing determination letter applications for filing with the Internal Revenue Service
- Assists health care and other not-for-profit organizations in preparing, maintaining, and updating 403(b), 457(b), and 457(f) plans and rabbi trusts
- Assists clients with nonqualified deferred compensation plans and related election forms in accordance with Code Section 409A and other related laws
- Assists clients in understanding their obligations and avoiding costly penalties through guidance and interpretation of the ACA
- Engaged by third-party administrators as outside counsel on ACA implementation and other benefits issues relating to their client services
- Assists clients with respect to HIPAA responsibilities, including preparation of policies and procedures, and business associate agreements
- Assists clients with the drafting of self-insured medical and other welfare benefit plans to meet continued legal and regulatory requirements, as well as to remain current as to coverage trends
- Orchestrates welfare and fringe benefit plan compliance with the Internal Revenue Code, ERISA, COBRA, FMLA, HIPAA, and other related laws
- Performs claims reviews and prepares written determinations on claims and appeals
- Participated in contract negotiations with two major pharmacy benefits managers (PBMs) on behalf of an employer coalition representing over 200 member companies and two million covered individuals
- Prepared bench memorandum for litigation by employee claiming right to additional retirement benefits, fiduciary breach, and failure to provide ERISA documents

- Established COBRA compliance manual with related notices, sample letters, forms, and administrative guidelines

publications & events

SPEAKING ENGAGEMENTS

- "Impacts of Health Care Reform," SS&G Webinar: Health Care Reform Updates (October 2012)
- "Introduction to U.S. Public and Private Retirement Systems," American University in Dubai (April 2009)
- "Introduction to U.S. Public and Private Health Care Systems," American University in Dubai (April 2009)

honors

- The Best Lawyers in America© (2017-2021)
- Chambers USA
 - "Recognised Practitioner" in Employee Benefits & Executive Compensation (Ohio) (2018, 2019)

in the community

- Cleveland Metropolitan Bar Association
- HR Certification Institute
 - Senior Professional in Human Resources (SPHR)
- Worldwide Employee Benefits Network (WEB)
 - Immediate Past President, National Organization (2016-present)
 - President, National Organization (2012-2016)
 - Secretary, National Organization (2008-2012)
 - Steering Committee, Cleveland Chapter (1998-present)
- Ohio Employee Ownership Center
- Internal Revenue Service TE/GE Advisory Council, Great Lakes Region
- Valley Christian Academy
 - Personnel & Policy Committee for the Board of Trustees