

# Michael F. Harris

## Partner

950 Main Avenue, Suite 1100, Cleveland, OH 44113

**D** 216.696.3738 | **F** 216.592.5009

[michael.harris@tuckerellis.com](mailto:michael.harris@tuckerellis.com)

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### education

Georgetown University (LL.M.),  
1980

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

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

### services

Employee Benefits & Executive  
Compensation

Tax Services

ERISA Litigation

ESOP

Corporate Governance

Financial Services

Hospitality

Michael Harris represents proprietorships, family-owned corporations, middle-market companies, Fortune 500 companies, non-profit and religious organizations, and government entities.

Michael 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. Michael 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.

**state admissions**

- Ohio (1977)

**federal admissions**

- United States Tax Court

**publications & events**

**SPEAKING ENGAGEMENTS**

- "A 360-Degree Review of ERISA Issues," Roundtable Discussion, Ohio State Bar Association, Cleveland, Ohio (July 2015)

**honors**

- The Best Lawyers in America© (2012-2021)

**in the community**

- Cleveland Metropolitan Bar Association