



Corine R. Corpora

Counsel

950 Main Avenue,
Suite 1100
Cleveland, OH 44113-7213

D 216.696.5581

F 216.592.5009

corine.corpora@tuckerellis.com

Corine Corpora has been serving the employee benefits community for over 30 years.

Corine's client service experience includes representing all sizes of privately and publicly held organizations in the manufacturing, health care, banking and financial, food and beverage, and entertainment 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 employee stock ownership plans (ESOPs), represents diverse parties in ESOP corporate transactions, and counsels several wholly and partially ESOP-owned clients. Corine works directly with corporate executives and senior human resource and benefits personnel, as well as clients' accountants, actuaries, and other service providers to resolve corporate and benefits-related issues in an effective, efficient, and understandable manner. Corine also assists clients with mergers and acquisitions, various corporate governance and financial matters, and serves as an advisor to various Board committees.

Chambers USA-ranked in Employee Benefits & Executive Compensation (Ohio), Corine is described by one client as "wonderful to work with. Personal, responsive and knowledgeable." Other clients remark that Corine is "an outstanding lawyer" with "a high level of expertise" and "an invaluable asset" who is "always a pleasure to work with and gets us answers in a very timely manner."

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.

Education

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

State Admissions

- Ohio, 1992

Service Areas

- Employee Benefits & Executive Compensation
- ESOP
- Corporate Governance
- Health Care
- Mergers & Acquisitions
- Regulatory Issues

Industries Represented

- Automobile & Truck Suppliers
- Colleges & Universities
- Elementary & Secondary Schools
- Fabricated Metal Products
- Healthcare Professionals
- Hospitals
- Manufacturing
- Nonprofit Organizations
- Nursing & Residential Care Facilities
- Plastics & Rubber
- Professional Organizations
- Publishing
- Religious Organizations
- Restaurants
- Telecommunications
- Water Filtration
- Banks
- Financial Institutions
- Transportation
- Healthcare
- Insurance

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
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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

- “Who Benefits from Tax and ERISA Reviews in M&A Transactions?”, 2023 Business Law Institute on Corporate Law and M&A, Tucker Ellis LLP (January 2023)
- “MEPs and PEPs: Who? What? When? Why? How?”, Cleveland-Akron Society of Financial Services Professionals (March 2021)
- “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

- Chambers USA
 - » Employee Benefits & Executive Compensation (Ohio) (2021-2023)
 - » “Recognised Practitioner” in Employee Benefits & Executive Compensation (Ohio) (2018, 2019)
- The Best Lawyers in America® (2017–2024)

In the Community

- Cleveland Metropolitan Bar Association
- Internal Revenue Service TE/GE Advisory Council, Great Lakes Region
- HR Certification Institute
 - » Senior Professional in Human Resources (SPHR)
- Worldwide Employee Benefits Network (WEB)
 - » Leadership Programs Chair, WEB National Board
 - » President, WEB National (2012-2016)
 - » Steering Committee, Northeast Ohio WEB Chapter (1998-present)
- The ESOP Association
 - » Advisory Committee on Administration, Associate Member
- Ohio Employee Ownership Center
- Valley Christian Academy
 - » Board of Trustees (2022-present)
 - » Chair, Strategic Planning Committee
 - » Policy & Personnel Committee of the Board of Trustees (2005-present)
 - » Co-Chair, P&P Committee