



## Daniel M. McClain

### Counsel

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Dan McClain guides clients through complex employee benefits and executive compensation issues.

Dan handles all facets of employee benefits and executive compensation matters for clients, including multinational public corporations, large and mid-market public and private corporations, private equity funds, portfolio entities, and large tax-exempt organizations, such as universities and hospital systems. Dan is particularly experienced in legal compliance for qualified retirement plans, complex controlled group and similar determinations, documentation and disclosure for qualified and nonqualified plans, executive compensation (including Code Sections 409A, 280G, and 457), counseling regarding day-to-day benefits administration and compliance, health and welfare plan matters, and withdrawal liability and other multiemployer plan issues.

Dan also provides benefits advice in connection with mergers, acquisitions, and lending transactions, including private equity and private fund transactions, as well as analyzing ERISA implications of fund structure and certain operations. In addition, he represents clients in dealings with regulators, including the Internal Revenue Service and the Department of Labor. He also counsels clients on HIPAA privacy and security rules and audits.

### Education

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- Notre Dame Law School (J.D., magna cum laude, 2012; Notre Dame Law Review, Notes and Submissions Editor)
- Miami University (B.S., magna cum laude, 2009)

### State Admissions

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- Ohio, 2013

### **Service Areas**

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- Employee Benefits & Executive Compensation
- Corporate Law
- Private Equity
- Insurance
- Real Estate

### **Industries Represented**

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- Healthcare
- Manufacturing
- Software
- Aerospace Products

### **Experience**

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- Represented private equity firms in a portfolio company and follow-on acquisitions, joint venture transactions, and dispositions, including transactions in the communications, manufacturing, software, aerospace and defense, logistics, and health care industries
- Advised clients regarding the employer shared responsibility rules and employer reporting rules as they apply to challenging employment classifications such as adjuncts and graduate assistants
- Conducted fiduciary reviews and evaluations of retirement plan governance and investment structures and best practices in light of a wave of lawsuits challenging universities and other institutions regarding retirement plan investments and fees
- Assisted clients in navigating 403(b) plan audits by the Internal Revenue Service and the Department of Labor

## **Publications & Events**

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### **SPEAKING ENGAGEMENTS**

- “How to Negotiate Like a Pro: Key Steps to Effective Contract Outcomes,” WICTA live interactive webinar presented to Society of Cardiovascular Anesthesiologists (November 2025)
- “Employment, Employee Benefits, and Executive Compensation Issues in M&A,” Worldwide Employee Benefits Network (WEB), Cleveland, Ohio (February 2025)
- “Executive Compensation Techniques, Tools, and Issues,” Employee Benefits Bootcamp, Northeast Ohio Chapter of Worldwide Employee Benefits and the Cleveland Metropolitan Bar Association (June 2021)

### **PUBLICATIONS**

- “Navigating Tariffs and M&A Transactions: Bridging the Valuation Gap with Contingent Consideration,” *Reuters Legal News* (May 2025)
- “Secure 2.0 Act of 2022 Contains Sweeping Changes for Retirement Plans,” Lexology (January 2023)
- “SEC Adopts Final Clawback Rule,” Lexology (November 2022)

### **Honors**

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- Best Lawyers: Ones to Watch® in America (2021–2025)

### **In the Community**

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- Cleveland Metropolitan Bar Association
- American Bar Association
- Worldwide Employee Benefits Network
- Tax Club of Cleveland
- Legal Aid Society of Cleveland, Partner in Justice
- The Veterans Consortium Pro Bono Program
- Notre Dame Club of Cleveland