

# Russell E. Greenblatt

## Senior Counsel

Chicago Office

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### Practices

FOCUS: Employee Benefits and Executive Compensation

Health and Welfare and Fringe Benefit Plan Compliance, Administration and Funding

Health Care Regulatory and Compliance

Retirement Plan Governance, Investment and Asset Management

### Industries

Insurance and Risk Management

Private Client Services

### Education

JD, Northwestern University School of Law, *cum laude*

BS, Indiana University, *magna cum laude*

### Bar Admissions

Illinois

### Community Involvements

American College of Employee Benefits Counsel

As the principal author of the IRS regulations on voluntary employees' beneficiary associations (VEBAs), Russell Greenblatt is uniquely qualified to help companies find the best employee welfare benefits plan for their workforce and shareholders. Russell's practice focuses primarily on these plans and funding vehicles for them such as VEBAs.

### Welfare benefit plans should also benefit business

Russell's experience with employee benefits includes design, documentation and implementation of employee welfare trusts. He shows large employers and their service providers how to navigate federal regulations to accomplish their goals. His clients appreciate the way he proactively proposes practical solutions to resolve everyday business challenges.

Russell has represented employers and trusts before the IRS and Department of Labor (DOL) in audits, ruling requests and litigation. Before joining the firm in 1980, he served as an attorney-advisor with the Employee Plans and Exempt Organizations Division of the Office of Chief Counsel to the Internal Revenue Service (IRS) in Washington, DC.

A sought-after lecturer on welfare benefit plans and related funding vehicles, Russell has spoken to the American Bar Association, American Institute of Certified Public Accountants and the New York University Tax Institute. His articles have been published in *Taxes*, *Taxation for Lawyers*, *The Journal of Taxation* and *Benefits Law Journal*.

Russell has testified before the Congressional Ways and Means Committee and the IRS on pending benefits legislation and regulations. He also taught at The John Marshall Law School's LLM in Employee Benefits Program as an adjunct instructor.

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## Recognitions

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*Recognized or listed in the following:*

- American College of Employee Benefits Counsel
  - Fellow
- AV Preeminent Peer Review Rating by LexisNexis Martindale-Hubbell
- *Best Lawyers in America*
  - Employee Benefits (ERISA) Law, 2011–2024
- *Super Lawyers*
  - Illinois, 2007–2018

## News

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- Katten Attorneys Distinguished by *Best Lawyers*® (August 17, 2023)
- Katten Attorneys Recognized by *Best Lawyers*® (August 18, 2022)
- Katten Attorneys Listed in *The Best Lawyers in America*® (August 19, 2021)
- Katten Attorneys Distinguished as Top Legal Talent in the 2021 *Best Lawyers in America* and *Best Lawyers: Ones to Watch* Lists (August 20, 2020)
- Katten Attorneys Recognized in 2018 Illinois Super Lawyers, Rising Stars Lists (January 25, 2018)
- Katten Attorneys Recognized in 2017 Illinois *Super Lawyers*, Rising Stars Lists (January 13, 2017)
- 79 Katten Attorneys Selected for *Best Lawyers in America*® 2017 (August 15, 2016)

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- Forty-Seven Katten Attorneys Recognized in 2016 Illinois *Super Lawyers* List (January 8, 2016)
- 91 Katten Attorneys Recognized in *Best Lawyers in America*® 2016 (August 17, 2015)
- Fifty-Three Katten Attorneys Recognized in 2015 Illinois *Super Lawyers* List (January 12, 2015)
- 85 Katten Attorneys Named to *Best Lawyers in America*® 2015 (August 18, 2014)
- Fifty-Four Katten Attorneys Recognized in 2014 Illinois *Super Lawyers* List (January 13, 2014)
- 83 Katten Attorneys Lauded in *Best Lawyers in America*® 2014 (August 15, 2013)
- Sixty-Nine Katten Attorneys Included on 2013 Illinois *Super Lawyers* List (January 4, 2013)
- 80 Katten Attorneys Named to *Best Lawyers in America*® 2013 Guide (August 24, 2012)
- Eighty-Six Katten Attorneys Named 2012 Illinois Super Lawyers (February 28, 2012)
- 75 Katten Attorneys Named to *Best Lawyers in America*® 2012 Guide (September 12, 2011)
- Partner Russell Greenblatt Authors Comment on Interim Final Regulations on Behalf of HRAs (August 25, 2010)
- 70 Katten Attorneys Named to *Best Lawyers in America*® 2011 (August 9, 2010)
- Partner Russell Greenblatt Quoted in *Pension & Benefits Daily* on Captive Insurance (May 27, 2009)

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## Publications

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- Are Your Qualified and Nonqualified Employee Benefit Plans in Compliance With the New ERISA Disability Claims Regulations? (March 14, 2018)
- House Bill Proposes Major Modifications To Employee Compensation And Benefits-Related Laws; Initial Amendments Provide Limited Relief (November 9, 2017)
- DOL Issues (Some) Additional Guidance on the Fiduciary Investment Advice Rule and Best Interest Contract Exemption (November 17, 2016)
- Novel IRS Guidance on HRAs, VEBAs and Domestic Partner Benefits (February 28, 2014)
- Final HIPAA Rule Has Sweeping Impact on Covered Entities and Business Associates (January 29, 2013)
- Many States Begin Falling in Line Regarding Tax Exclusion for Providing Health Benefits to Older Children (April 5, 2011)
- Health Care Reform Provides Tax Credit for Small Employers (June 8, 2010)
- COBRA Subsidy Extended—Employer Action Required (January 7, 2010)
- Quick Action Required for COBRA Administration and Compliance (February 27, 2009)
- Passage of HEART Act Impacts Employee Benefit Plans (January 26, 2009)
- New Illinois and Federal Laws Mandate Continuing Medical Coverage for Older Dependents (November 25, 2008)
- The Potential Advantage of Incorporating a Contractual Limitations Period into Welfare Benefit Plans (Autumn 2008)
- *MetLife v. Glenn*: Supreme Court Cautions on Conflicted Fiduciaries Deciding Claims (June 2008)

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## Presentations and Events

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- TPA University 2015 – Self Funding: Winds of Opportunity (July 14, 2015) | *Presenter* | *Recent Developments Regarding VEBAs*
- Self-Funding Employee Health Benefit Plans (October 11, 2011) | *Speaker*
- Self-Funding Employee Health Benefit Plans (June 2, 2011) | *Speaker*
- Annual Educational Conference of the Self Insurance Association of Illinois (October 22, 2010) | *Speaker* | *Health Care Reform*
- Health Care Reform: Requirements and Planning (September 17, 2010) | *Panelist*
- Health Care Reform: What Employers and Administrators Must Do Now (June 22, 2010) | *Panelist*
- Managing Retiree Healthcare Benefits for Taft-Hartley Funds & Unions (June 25–26, 2009) | *Speaker* | *Using VEBA Trusts for the Purpose of Providing Retiree Healthcare Benefits*
- Accounting For and Mitigating Long Term Retiree Health Care Costs Conference (May 15, 2008) | *Speaker* | *GASB Legal Issues, Pre-Funding Considerations, and Trusts*