



Kenneth M. Haneline

Ken earned a B.S. in Accounting from Case Western Reserve University, graduating in 1980. He earned his J.D. at Cleveland-Marshall College of Law in 1986. Ken is a member of the Ohio State Bar Association.

Ken advises clients in all areas of employee benefits law, including compliance and tax issues, welfare and pension plans, and *ERISA* litigation. Ken's practice covers the full range of plan issues: from single employer to multiemployer plans, from retirement to welfare plans, and from consulting to litigation. Retirement plan counseling focuses on advising plans and their sponsors, fiduciaries, and service providers on legal issues in the design, adoption, administration and termination of qualified and nonqualified retirement and incentive programs.

Health and welfare counseling focuses on advising employers and service providers on the structure, implementation, and operational issues of funded and unfunded welfare benefit plans, including VEBAs, cafeteria and flex plans, self-insured health plans, and the design of managed and alternative health care programs.

ERISA litigation involves such matters as fiduciary breaches, prohibited transactions, and employee benefit plan issues. Ken represents clients in federal and state courts at the trial and appellate levels. He also represents clients before the DOL, IRS and the PBGC. Ken is listed in the 2010 *Go To Lawyers of the Top 500 Firms* published by the Corporate Counsel publication.