

## Mary V. Bauman

MEMBER

Grand Rapids

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Mary V. Bauman is a member of the firm whose practice is focused on representing employers with regard to employee benefits and executive compensation.

### Employee Benefits

Ms. Bauman works with employers in establishing, amending, and terminating employee benefit plans of all types. The types of plans include health plans, retiree health plans, Section 125 plans, disability plans, 401(k) plans, defined benefit pension plans, 403(b) tax-sheltered annuity plans and 457 deferred compensation plans.

While Ms. Bauman counsels employers in all aspects of their employee benefit program, her primary focus is on health and welfare benefits. Not only does Ms. Bauman prepare plan documents and summary plan descriptions for these benefits, but she also often plays a consulting role to help the employer strategize for ways to better control plan costs and achieve human resources objectives in connection with a plan. In providing this representation, Ms. Bauman has worked with insurance regulators in the state of Michigan as well as several other states. Ms. Bauman has also represented employers that have

### Practice Areas

- [Employee Benefits and Executive Compensation](#)
- [Health Care Reform Team](#)
- [Privacy and Cybersecurity](#)
- [Bankruptcy - Creditors' / Debtors' Rights](#)
- [Employment and Labor](#)

### Education

- J.D., Thomas M. Cooley Law School, 1986, *summa cum laude*
- B.A., Hope College, 1980, *cum laude*

### Bar Admissions

- Michigan, 1986

been under investigation or audit with the IRS and the U.S. Department of Labor in connection with their employee benefit plans.

Employee benefit compliance is becoming increasingly challenging. Ms. Bauman works with employers in complying with various laws affecting health and welfare benefit plans such as the Affordable Care Act (also known as Health Care Reform), HIPAA privacy and security rules, COBRA, and the Medicare Part D regulations.

Ms. Bauman works for numerous for-profit employers, ranging in size from a single employee to companies with up to 100,000 employees. In addition, she represents several publicly traded companies. Tax-exempt employers also engage Ms. Bauman for employee benefit services. Ms. Bauman represents several churches and church-related organizations, as well as numerous hospitals, school districts and municipalities. Ms. Bauman represents third party administrators and insurance consultants. Working with these clients has provided useful practical knowledge as to how employee benefit administrative relationships between employers and employee benefit administrative businesses can more effectively work together.

### **Health Care Reform**

In 2010, Miller Johnson established a Health Care Reform Team to assist clients in addressing the multitude of issues arising in connection with the newly-enacted ACA legislation. Because the most significant changes affect employers with respect to their health benefit plans, Ms. Bauman was the natural choice to lead the firm's initiative in this effort. The



Health Care Reform Team is committed to informing clients of new regulations as they are released in order to ensure compliance. This communication is accomplished through publications like the *Health Care Reform Priority Alert* newsletter and our *Client Alert* emails, in addition to webinars and seminars.

### **Approach to the Practice of Law**

Ms. Bauman believes in breaking down the technical and complicated employee benefit rules into understandable terms for her clients. She also understands the importance of identifying the most critical issues for employers to consider and giving them a clear understanding of the advantages and disadvantages of their key options. To accomplish this, Ms. Bauman drafts legal documents in plain English and the documents are sent to the client with an extensive cover letter that is intended to be a roadmap in reading and understanding the document.

Ms. Bauman is the chair of Miller Johnson's Employee Benefits Practice Group. This group recognizes the challenge for employers to stay current on new employee benefit developments. To assist the firm's clients, Ms. Bauman, along with the other members of the firm's Employee Benefits Practice Group, notify clients of key new legal developments in periodic *Client Alert* e-mails. Clients appreciate this proactive approach in keeping them informed of legal changes. The Employee Benefits Practice Group also conducts workshops and seminars regarding timely issues.

### **Professional Activities and Honors**

Mary V. Bauman is recognized as a 2012 Client Service All-Star by BTI Consulting. She is one of only 272 attorneys worldwide to receive this recognition.



Ms. Bauman was the only woman in Michigan named as an All-Star, along with three other men, and one of only three attorneys in her practice area (employee benefits) to receive this honor. Client Service All-Stars are driven by these five factors: exceptional understanding of the client's business, tools to deliver a keen understanding of the client's business, outstanding results, outsized value, and legal skills. She was acknowledged as one of the "50 Most Influential Women in West Michigan." This recognition by the *Grand Rapids Business Journal* is based on professional achievements and community contributions. Ms. Bauman was one of the 20 women honored by *Michigan Lawyers Weekly* for 2011 "Women in the Law." This honors and recognizes her commitment to excellence in the practice of law, accomplished leadership, successful mentorship, and significant contributions to volunteerism.

Ms. Bauman is recommended by *Chambers USA* for Employee Benefits & Executive Compensation. She was named as *Best Lawyers* Grand Rapids Employee Benefits (ERISA) Law Lawyer of the Year in 2015, 2017 and 2020. Ms. Bauman is listed in the "Best Lawyers in America®" for Employee Benefits (ERISA) Law and recognized as a Michigan "Super Lawyer" for Employee Benefits/ERISA. She is a member of the Grand Rapids Bar Association, State Bar of Michigan and American Bar Association. She is also involved in the Taxation section of the American Bar Association.

She is chair of the firm's Diversity and Inclusion Council which leads the firm initiatives to further establish and advance Miller Johnson's historic commitments to diversity among attorneys, employees, and vendors. She received the 2011



Legacy Award along with several other Grand Rapids lawyers for professional and personal contributions in promoting diversity in the community. Ms. Bauman was a member of the firm's management committee and served as vice-chair.

### **Articles and Presentations**

Ms. Bauman writes and speaks on a variety of employee benefit subjects. Recent activity includes:

- Bauman spoke on Health Care Reform to various groups including the various chapters of the Society for Human Resources Management, the West Michigan Chapter of the Associated Builders and Contractors, the Michigan Chamber of Commerce, and the Michigan Community Colleges Human Resources Association
- Bauman made a presentation regarding wellness benefits to the West Michigan CEBS organization
- Bauman led webinars regarding HIPAA/HITECH compliance and COBRA Compliance sponsored by the Michigan Chamber of Commerce

### **Community Activities**

Ms. Bauman currently serves on the Board of Trustees of Hope College and served as Chair from 2011 to 2016. She is the first woman to serve in that role in the history of the institution. She was a member of the West Michigan Regional Advisory Council for Inforum - a professional women's alliance. In the past, she has served on the board of trustees of the Forest Hills Educational Foundation, as treasurer and a member of the board of directors of Arbor Circle Corporation; and a member of the board of directors



of HHS, Health Options. Ms. Bauman was chair of the insurance committee and a member of the Board of Benefit Services for the Reformed Church in America; and Academic Affairs chairperson and a member of the board of trustees of Western Theological Seminary. She is also an enthusiastic golfer and a member of the board of directors of the Blythfield Country Club.

### **Education**

Ms. Bauman received her law degree, *summa cum laude*, in 1986 from the Thomas M. Cooley Law School. She also received a bachelor's degree, *cum laude*, in 1980 from Hope College. She is admitted to practice law in the State of Michigan.

