

## Brett N. Liefbroer

ASSOCIATE

Grand Rapids

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Brett Liefbroer is an Associate at Miller Johnson. His areas of practice are business counsel and employee benefits and executive compensation.

Mr. Liefbroer supports business owners, benefits professionals and human resources personnel. He is committed to communicating with clients in a timely and user-friendly manner as well as keeping them updated on the issues that matter to them.

His work primarily focuses on the health and welfare area and includes:

- Health plans
- Welfare plans
- Wellness programs

Mr. Liefbroer's work on group health plans involves medical, vision and dental plans. It includes both insured and self-insured plans. He also provides guidance on health savings accounts such as HSAs, FSAs and HRAs. He advises on the development, implementation, maintenance and communication related to the plans. Disability and life insurance are two areas he works on in the welfare plan sector.

### Practice Areas

- [Employee Benefits and Executive Compensation](#)
- [Employment and Labor](#)

### Education

- J.D., Michigan State University College of Law, *magna cum laude*, 2011
- B.A., University of Michigan, 2008

### Bar Admissions

- Michigan

### Honors

- Michigan State University College of Law: Michigan State Law Review, Managing Editor; Jurisprudence Awards – Corporate Income Tax, Research, Writing and Advocacy

### Professional Affiliations

- American Bar Association
- State Bar of Michigan
- Grand Rapids Bar Association, Young Lawyers Division



Mr. Liefbroer is well versed in matters related to

- Benefit contracts and agreements review
- IRS and DOL audits
- Design plan changes
- Privacy and security

Mr. Liefbroer further advises clients on all applicable regulations and guidance in the ever-changing aspects of compliance including ACA, ERISA, HIPAA, HITECH and COBRA.

### **Professional Experience**

Mr. Liefbroer has past employment in the capacity of tax analyst and attorney with both the world's largest direct selling business and a global accounting firm.

He served an internship and an externship while in law school. Mr. Liefbroer was a law clerk with the Michigan Tax Tribunal. In addition, he externed for Brett N. Rodgers, a Chapter 13 Bankruptcy Trustee with the Western District of Michigan.

### **Professional Affiliations**

Mr. Liefbroer is admitted to practice in Michigan. He is a member of the American Bar Association, the State Bar of Michigan and the Grand Rapids Bar Association where he is active with the Young Lawyers Division. He is also a member of the Grand Rapids Area Chamber of Commerce.

### **Community Activity**

Mr. Liefbroer currently is a volunteer at the Children's Healing Center and with Catholic Charities of West Michigan. He was a volunteer with Junior Achievement of the Michigan Great Lakes.



## Education

Mr. Liefbroer is a graduate of Michigan State University College of Law where he earned his J.D. *magna cum laude* in 2011. He was a managing editor of the *Michigan State Law Review*. He received jurisprudence awards for corporate income tax as well as research, writing and advocacy. He was also a tax clinician with the MSU College of Law's Low Income Taxpayer Clinic. Mr. Liefbroer received a B.A. in Political Science from the University of Michigan in 2008.

