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Areas of Law
401(k) Plan Design
Defined Benefit Planning
Executive Plans

Bar Admissions
Minnesota, 2008

Education
Hamline University School of Law
St. Paul, MN
J.D.

University of Virginia
Charlottesville, VA
M.A.

University of Chicago
Chicago, IL
B.A.

Mary L. Komornicka

Mary L. Komornicka focuses her practice in the area of employee benefits and executive compensation, including 401(k) and 403(b) plans, health plans, ESOPs, deferred compensation plans and stock appreciation rights. Mary works with clients in the design of plans, resolving problems that arise in the operation of a plan, and in overall compliance with the regulations that impact these plans.

Representative Experience:

- Upon audit by the Internal Revenue Service (IRS), a company was facing potential plan disqualification and significant tax penalties due to poor documentation of plan amendments. After negotiations with the IRS, the fine was reduced to \$4,000.
- Corrected a plan error that could have cost a client more than \$60,000 to correct, by submitting a plan amendment through the IRS's Voluntary Correction Program.
- Helped client establish a pension committee and appropriate procedures, including guiding client through the proposal process to find a new investment manager.
- Assisted clients on both sides of a merger transaction in evaluating plans and making adjustment to plan structures to better accommodate the merger.
- Worked with a client who decided to move from partial employee stock ownership plan (ESOP) to 100 percent ESOP.
- Guided a large 403(b) client with many locations through a major clean-up of data and plan provisions to create a more consistent administration of the plan.