

Samuel J. Baldwin

Associate

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Sam distills, applies, and communicates complex aspects of ERISA and tax law. Working with clients from small, specialized, tax-exempt medical practices to multinational publicly traded companies, his employee benefits practice involves assisting clients on all aspects of pension and welfare plan design and compliance.

Sam received an Outstanding Scholastic Achievement Award in Taxation and the Edward S. Godfrey Leadership Award for his work as the Editor-in-Chief of the *Maine Law Review*. While in law school, Sam worked as a research assistant to Professor Jeffrey Maine, assisting him in preparing the second edition of *Intellectual Property Taxation: Problems and Materials*. After law school, Sam served as a law clerk for Maine Supreme Judicial Court Justice Donald Alexander.

Sam is a lifelong fan of the New England Patriots and an avid fly fisherman. During the summer, he spends much of his free time hiking and exploring remote streams. During the winter, he talks about learning to ski.

Education

- University of Maine School of Law (J.D., *summa cum laude*)
- Arizona State University (B.A., *cum laude*)

Bar Admissions

- Maine

Honors

- Received Katahdin Counsel Recognition for *pro bono* efforts (2019)
- Listed in Best Lawyers: Ones to Watch under Employee Benefits (ERISA) Law

Services/Industries

- Employee Benefits & Executive Compensation

To learn more about third-party ratings and rankings, and the selection processes

used for inclusion, [click here](#).

Clerkships

- Maine Supreme Judicial Court

Experience

Elections and Constitutional Law: Constitutionality of Ranked Choice Voting

Verrill Dana represented the League of Women Voters in two proceedings before the Maine Supreme Court relating to the constitutionality of Maine's voter-approved ranked choice voting law. The first proceeding, *Opinion of the Justices*, 2017 ME 100, was a rare "solemn occasion" in which the Supreme Court is asked to render an opinion where a proceeding has not been commenced but the issue is of special significance. In *Opinion of the Justices*, the Supreme Court held that ranked choice voting was unconstitutional under Maine's constitution, but permitted ranked choice voting in primaries and federal elections to proceed. In *Maine Senate v. Secretary of State*, 2018 ME 52, the Supreme Court held that it could not decide the authority of the Secretary of State to implement ranked choice voting under a separation of powers theory.

Publications & Podcasts

August 19, 2021

Employee Benefits & Executive Compensation 2021 Summer Client Advisory

December 17, 2020

Employee Benefits & Executive Compensation 2020 Year-End Client Advisory

March 19, 2020

Congress Passes Emergency Paid Leave Laws in Response to Coronavirus Pandemic

January 30, 2020

2020 Annual Employment Law Update Materials

January 7, 2020

The SECURE Act

December 18, 2019

December 2019 Client Advisory

January 31, 2019

2019 Annual Employment Law Update Materials

July 18, 2018

New Disability Claims Procedures Affect Retirement Plans and Deferred Compensation Plans Too

December 11, 2017

Winter 2017-2018 Client Advisory

December 11, 2017

Noteworthy Federal Cases Relating to Employee Benefits Plans - 2017

November 4, 2016

IRS Announces 2017 Inflation-Adjusted Gift and Estate Tax Figures

Blog Posts: Benefits Law Update

Named a Top 10 Blog in Compensation and Benefits, Verrill's attorneys use the Benefits Law Update blog to provide timely updates and commentary on developments in law affecting employee benefit plans and executive compensation arrangements.

August 19, 2021

Employee Benefits & Executive Compensation 2021 Summer Client Advisory

Click here to view as a PDF. This Client Advisory summarizes developments in the law governing employee benefit plans prompted by the COVID-19 pandemic. We explain what these developments mean for plan sponsors and highlight the need to adopt...

July 23, 2021

Massachusetts Now Requires Paid COVID-19 Leave for all Employees

Massachusetts now requires all employers, regardless of size, with Massachusetts employees to offer employees paid, job-protected leave for certain COVID-19-related reasons, including to get or recover from a COVID-19 vaccine. Massachusetts also has established a fund to reimburse employers...

July 12, 2021

Supreme Court will Hear Northwestern University 403(b) Plan Excessive Fee Case

The United States Supreme Court will weigh in on the spate of recent lawsuits filed against colleges and universities related to the schools' retirement plans. The Court has granted a request for review from participants in two 403(b) retirement...

April 5, 2021

Identifying Plan Assets in ERISA Health & Welfare Plans

Last month, we advised readers of this blog to consider efforts to formalize the fiduciary governance of their health and welfare benefit plans. In that post, we described some of the reasons that employers have historically paid more...

December 30, 2020

Employee Benefits & Executive Compensation 2020 Year-End Client Advisory

Click [here](#) to view as a PDF . This Client Advisory highlights important developments in the law governing employee benefit plans over the past year. It offers insight into what these developments mean for employers and plan sponsors and...

December 1, 2020

December 31 Sunset of Safe Harbor Correction Method for Certain Elective Deferral Failures

UPDATE (added July 16, 2021): The IRS announced through the July 16 release of Rev. Proc. 2021-30 that the sunset of the safe harbor correction method for employee elective deferral failures in 401(k) and 403(b) plans with automatic contribution...

October 29, 2020

IRS announces 2021 plan limits

The IRS has announced adjusted benefit plan limits for 2021. These adjustments reflect inflation, and are important for administrators of employee retirement and health plans. The limit on 401(k) and 403(b) plan elective deferrals remains the same, at \$19,500...

June 29, 2020

IRS Allows Tax-Advantaged Leave Donation to COVID-19 Relief Organizations

UPDATE (added July 22, 2021): The IRS has extended the deadline for employer contributions to charitable organizations for the relief of victims of COVID-19 as part of a leave donation program. In Notice 2021-42 , the IRS announced that...

March 30, 2020

With CARES Act, Congress provides retirement plan relief and group health plan changes

The Coronavirus Aid, Relief, and Economic Security (CARES) Act, signed into law on March 27, 2020, includes a number of provisions that affect retirement plan sponsors and participants. These provisions are designed to provide relief to participants and employers...

March 19, 2020

Congress Passes Emergency Paid Leave Laws in Response to Coronavirus Pandemic

On March 18, Congress passed and the President signed into law the Families First Coronavirus Response Act , a temporary measure designed to increase the availability of paid leave during a time when many employees are being directed to...

March 4, 2020

Supreme Court: written disclosures not enough to show actual knowledge in ERISA suits

The United States Supreme Court unanimously decided last week that a plan participant who received written disclosures about the plan's investments, but does not remember reading them, does not necessarily have "actual knowledge"

of the content of the disclosures...

December 19, 2019

December 2019 Client Advisory

This Client Advisory, originally distributed in December 2019, highlights important developments in the law governing employee benefit plans and executive compensation over the past year. It offers insight into what these developments mean for employers and plan sponsors and...

October 31, 2019

DOL Proposes New Electronic Disclosure Rules for Retirement Plans

At long last, the Department of Labor (DOL) has issued an update to its safe harbor rules governing electronic distributions of retirement plan disclosures. When finalized and adopted, the new safe harbor rules will update guidance that has been...

July 30, 2019

403(b) Plans Must Comply with the "Once In, Always In" Rule This Year

Tax-exempt employers whose 403(b) plans have failed to comply with the "once in, always in" eligibility rule in the past should be well on their way to compliance by now. IRS Notice 2018-95 granted limited relief from this common...

June 12, 2019

UPDATED: Summer Break - Massachusetts Employers Get Extension on Paid Family and Medical Leave Implementation

UPDATE: The Massachusetts Department of Family and Medical Leave announced that along with the start of contributions being delayed from July 1, 2019 to October 1, 2019, the following aspects of the program are also delayed: the deadline for...

May 23, 2019

Who is a Highly Compensated Employee?

Identifying an employer's highly compensated employees is crucial to the administration of qualified retirement plans, as well as 403(b) plans that provide employer contributions. This post provides an overview of the rules for determining who is a highly compensated...

April 15, 2019

Handling Missing Participants under Code Section 409A

Deferred compensation payments are due to one of your former executives, but the former executive is nowhere to be found. You know that the IRS has strict timing rules for payments subject to Code Section 409A (but maybe not...

February 19, 2019

ERISA Preemption of State Slayer Statutes: Does it Matter?

Over the last decade, courts around the country have been asked to decide whether ERISA preempts state slayer statutes – state laws that prohibit a murderer from collecting benefits as the beneficiary of the victim's estate or as the...

July 2, 2018

IRS Appears Likely to Expand Determination Letter Program in 2019

All signs point to the IRS expanding access to the determination letter ("DL") program for individually designed plans in 2019. This would be a welcome move for employers and other plan sponsors, who have been unable to obtain determination...

March 20, 2018

Fifth Circuit Vacates DOL Conflict of Interest Fiduciary Rule

The Fifth Circuit vacated the Department of Labor's long-suffering conflict of interest rule (commonly referred to as the "fiduciary rule"), holding that the rule exceeds the scope of DOL's regulatory authority. The decision means that the expanded definition of...

March 15, 2018

IRS Reduces 2018 HSA Family Contribution Limit

UPDATE: On April 26, 2018, the IRS reversed course and restored the limit on deductible contributions to health savings accounts (HSAs) for individuals with family coverage under a high deductible health plan to \$6,900, the original amount announced last...

September 29, 2017

Dismissal of Case Against UPenn Good News for 403(b) Plan Sponsors

Colleges and universities have finally received some encouraging news in the recent spate of class action suits against higher education 403(b) plans. Last week a federal judge dismissed all claims against the University of Pennsylvania, marking the first time...

August 10, 2017

Sound Process and Good Recordkeeping Demonstrate Compliance with COBRA Notice Requirements

Earlier this year the Eleventh Circuit Court of Appeals provided a reminder of how important it is for an employer to establish and follow proper COBRA notice procedures and preserve some type of evidence that the procedures are followed...