



## **Michelle McCarthy**

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Michelle McCarthy is a partner and co-team lead at Nossaman LLP. With more than 25 years of legal experience specializing in federal tax qualification and benefits matters, Michelle advises clients of all types—from exempt organizations and governmental plans, to some of the largest and most well-known Fortune 100 companies and multiemployer pension, health and welfare plans in the nation. Specific to public pension systems, Michelle frequently assists in “plan document” reviews (most often found in statutes, regulations, and ordinances) and reviews of the system’s administrative policies and procedures to ensure compliance with the applicable provisions of the Internal Revenue Code (IRC) and underlying treasury regulations. She works with system staff and boards of trustees in implementing any necessary legislative changes to the plan and/or its administrative policies and procedures to achieve and maintain the plan’s qualified status and ensure compliance with the IRC. In addition, Michelle reviews, advises on, and assists in drafting summary plan descriptions, notices, and other member communications, and she advises on federal tax reporting for public pension systems. She frequently represents her public pension system clients in matters before the Internal Revenue Service, including in obtaining private letter rulings, opinion letters, determination letters, and compliance statements under the Employee Plans Compliance Resolution System, as well as upon audit, inquiry, and exam. Michelle serves as assistant vice chair of the exempt organization and governmental plan subcommittee of the ABA and is an active member and the former chair of the employee benefits and executive compensation subcommittee of the California State Bar, as well as an active member and former chair of the taxation section of Los Angeles County Bar Association. Michelle is also a member of the National Association of Public Pension Attorneys, tax section, and the International Foundation of Employee Benefit Plans. She frequently speaks on federal legal and regulatory compliance issues relevant to governmental plans at conferences hosted by these organizations. In addition to her pro bono efforts, Michelle serves on the board of directors for Free Arts, an organization established to restore hope and resiliency to the homeless and impoverished youth of Los Angeles.