



## Iris K. Tilley

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Iris Tilley advises employers in all aspects of employee benefits, including the design, administration, and termination of qualified retirement plans, nonqualified deferred compensation arrangements, and health and welfare plans. With regard to retirement plans, Iris has counseled employers on issues including the correction of plan errors, the calculation of withdrawal liability, the arbitration of withdrawal liability disputes, and the use of qualified plans for tax-planning purposes. She has also assisted employers with the establishment of Employee Stock Ownership Plans. Her work with health and welfare plans has included the correction of administrative errors, the implementation of plan amendments required for health care reform, and business planning for health care reform. She also regularly advises employers on issues related to COBRA and HIPAA. Iris' executive compensation experience includes the drafting and negotiating of a wide variety of executive compensation arrangements as well as working with employers to craft corrections where a program has not been administered in accordance with the deferred compensation rules under §409A.

Iris received her undergraduate degree from the University of Portland and her J.D. and M.B.A. from Seattle University School of Law and Seattle University Albers School of Business and Economics, respectively. Iris is admitted to practice in Oregon and Washington and often speaks and writes about employee benefits topics, including health care reform.

### Practice Areas

Employment Law Advice & Litigation

ERISA & Benefits Litigation

ERISA Compliance

Executive Compensation & §409A Compliance

HIPAA Advice

Affirmative Action Plans

Higher Education Representation

### Admitted to Practice

Oregon

U.S. Court of Appeals, Ninth Circuit

U.S. District Court, District of Oregon

U.S. District Court, Western District of Washington

U.S. Supreme Court

Washington

## Academics

Seattle University School of Law (J.D., cum laude, 2008): Article Editor, Seattle Journal for Social Justice

Seattle University (M.B.A., 2008)

University of Portland (B.B.A., 2001)

## Professional Experience and Affiliations

Women in Financial Services: Portland Metro Chapter, Member (2015-present)

Oregon Women Lawyers: Board Member (2013-present)

Multnomah Bar Association: Young Lawyers Section - Professional Development and Education Committee, Publicity Chair (2010)

Oregon State Bar: Member

Washington State Bar Association: Member

Western Pension and Benefits Conference: Member

## Honors

Oregon Super Lawyers Magazine: Rising Star (2013-present)

## Representative Presentations

BOLI's 34th Annual Employment Law Conference: "Auditing Your Employee Benefits: A Practical Compliance Guide," Presenter (11/2/18)

The American Society of Pension Professionals & Actuaries (ASPPA) Annual Conference: "The Trials & Tribulations of Plan Conversions," Presenter (9/27/18)

Lewis & Clark Law School, The Law of Higher Education Course, Guest Presenter (6/26/18)

BOLI's 33rd Annual Employment Law Conference: "Health Insurance Updates," Presenter (11/7/17)

Barran Liebman LLP Annual Seminar: "Corralling Your Employee Benefits," Presenter (10/5/17)

Columbia Willamette Compensation Group (CWCG) 1st Thursday: "What's New in Benefits?," Presenter (2/2/17)

Worksite Wellness Network: "Legal Talk & Updates for 2017," Presenter (10/13/2016)

Barran Liebman Annual Seminar: "Administering Employee Benefits When Life Takes a Detour," Presenter (10/6/16)

Barran Liebman Breakfast Seminar: "Be Healthy, Be Happy: Wellness Program Updates for Your Workplace," Presenter (7/12/16)

2016 Brown & Brown Northwest Insurance and Barran Liebman LLP Breakfast Symposium: "What to Do if You Receive a Demand Letter or BOLI Complaint," Presenter (6/2/16)

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Clark County Business Series II: "DOL/ERISA Guidelines + Preparing for an Audit," Presenter (5/26/16)

Willamette Valley Estate Planning Council: "Affordable Care Act: Now and the Future," Presenter (4/19/16)

Vindicated LLC: "Fiduciary Update," Presenter (1/21/16)

Barran Liebman's 2nd Annual Latino Employment Law Seminar: "Health Care Reform: 10 Easy Steps to Compliance," Presenter (10/28/15)

Worksite Wellness Network: "Wellness Programs," Presenter (10/1/15)

The Commerce Bank of Oregon: "Legal Updates Every Employer Needs to Know," Presenter (9/30/15)

Barran Liebman LLP Annual Seminar: "'Hulk Smash' Your Health Care Reform Anxiety," Presenter (9/24/15)

Multnomah Bar Association's Young Lawyers Section's Business Law CLE Series: "Non-Disclosure, Non-Competition & Non-Solicitation Agreements," Presenter (5/21/15)

Johnson Benefit Group Webinar: "ACA Reporting & ERISA Compliance Issues," Presenter (3/6/15)

BOLI's 30th Annual Employment Law Conference: "Health Care Reform: An Employer's End-of-Year Guide to Compliance," Presenter (11/6/14)

Barran Liebman Central Oregon Breakfast Seminar: "Health Care Happy Hour," Presenter (10/9/14)

Northwest Human Resource Management Association's 2014 Oregon HR Academy: "Employee Benefits," Presenter (4/29/14)

2014 PERC Conference: "Recent Issues in Health Care in Oregon's Public Sector," Presenter (3/20/14)

Employment Law Beyond the Basics - Sterling Educational Services: "PPACA/Obamacare: What Employers Need to Know," Presenter (3/6/14)

BOLI's 29th Annual Employment Law Conference: "Health Care Reform," Presenter (12/4/13)

University of Portland Student Alumni Association: "Pre-Law Panel," Presenter (11/13/13)

Printlandia: Pacific Printing Industries Association Regional Conference: "The Affordable Care Act: A Print-Worthy Guide," Presenter (10/5/13)

Barran Liebman LLP Annual Seminar: "Self-Auditing Your Benefit Plans before the IRS Comes Knocking," Presenter (9/26/13)

Oregon Labor and Employment Relations Association: "The Affordable Care Act - On the Dawn Of Implementation," Presenter (9/10/13)

Sterling Educational Services' Fundamentals of Employment Law: "Latest Update on the PPACA: What's Happening Now," Presenter (6/20/13)

American Forest and Paper Association Roundtable: "Health Care Reform Update," Presenter (5/9/13)

NHRMA Oregon Human Resources Academy: "Employee Benefits," Presenter (4/30/13)

Oregon LERA's Public/Private Employer Relations Conference: "Health Care Reform," Presenter (3/20/13)

The Seminar Group's Small Business Employment Law Issues Seminar: "Employee Benefits," Presenter (2/13/13)

Special Districts Association of Oregon Annual Conference: "Health Care Reform: Where Are We Now and Where Are We Going?," Presenter (2/9/13)

Xenium HR Podcast: "Health Care Reform: What it Means for Employers," Presenter (1/8/13)

Barran Liebman Breakfast Seminar: "Benefits by the Dozen: Top 12 Benefits Issues for 2013," Presenter (12/11/12)

HR.com Webinar: "Strategic Compensation: A Beyond the Basics Guide to Employee Benefits," Presenter (11/15/12)

The Seminar Group's Fourth Annual Labor & Employment Seminar: "Health Care Reform & the Impact on the Workplace," Presenter (11/2/12)

Columbia Willamette Compensation Group Fall 2012 Networking Event: "Designing Multi-State and International Compensation Programs," Presenter (9/25/12)

Special Districts Association of Oregon Annual Conference: "Health Care Reform: An Updated View," Presenter (2/11/12)

Lorman Seminar: "Best Practices for Handling Medical Records," Presenter (6/9/11)

Public Risk Management Association Conference: "Genetic Information Nondiscrimination Act: An Employer's Guide to Compliance," Presenter (6/6/11)

Portland Metropolitan Payroll Association Meeting: "A Best Practices Guide for Sensitive Employment Records," Presenter (5/18/11)

Columbia-Willamette Compensation Group: "Health Care Reform," Presenter (3/28/11)

Central Oregon Breakfast Seminar Series: "Privacy Conundrums: A Best Practices Guide for Sensitive Employment Records," Presenter (3/8/11)

Barran Liebman Breakfast Seminar: "Privacy Conundrums: A Best Practices Guide for Sensitive Employment Records," Presenter (1/19/11)

Special Districts Association of Oregon's Annual Conference: "Health Care Reform," Presenter (2/11/11)

Oregon Self Insurance Association's 2011 Economic and Workers Compensation Industry Breakfast: "Health Care Reform Update," Presenter (1/7/11)

Xenium Human Recourse Consulting: "Health Care Reform Update," Presenter (12/2/10)

Oregon State Bar CLE: "Ten Reasons for Having a Company Policy about Internet Use and Social Networking in the Workplace," Presenter (11/5/10)

Heart of Oregon APA Chapter's Annual Conference: "Health Care Reform," Presenter (10/8/10)

Automatic Data Processing (ADP) User Group Meeting: "Health Care Reform 2010-2014," Presenter (9/17/10)

Klamath Basin SHRM: "Health Reform Seminar," Presenter (8/5/10)

Salem SHRM: "Health Reform Seminar," Presenter (7/13/10)

Lorman Seminar: "Litigation & E-Discovery," "Children's Medical Records," Presenter (6/9/10, 6/17/10)

Creating A Healthy Workforce Symposium: "Wellness Programs: A Legal Prospective," Presenter (6/4/10)

## Representative Publications

"Tax Reform & Your Employee Benefits," Cascade Business News, January 16, 2018

"OregonSaves: An Employer's Compliance Guide," Cascade Business News, June 21, 2017

"House Passes the American Health Care Act: What Employers Need to Know Now," Barran Liebman Electronic Alert, May 4, 2017

"An Employee Benefits Grab Bag to Start 2017 with Style," Daily Journal of Commerce, January 26, 2017

"ACA Reporting Reminder and Update," Barran Liebman Electronic Alert, November 29, 2016

"The Top Five Reasons We Love Being Female Lawyers," Law Practice Today: The Women in Law Issue, March 14, 2016

"Breathing Room from the IRS: The IRS Releases a Notice Extending ACA-Reporting Deadlines," Barran Liebman

Electronic Alert, December 28, 2015

"ACA Reporting is Coming to Town, and the IRS Wants to Know if You've Been Naughty or Nice," ACC Oregon Chapter Newsletter, December 2015

Featured in "Health Plan Cannot Recover From Employer on Contract Claim for Health Benefits Paid to Ineligible Workers," Employment Law Daily, September 9, 2015

"Answers to Important Affordable Care Act Questions," Daily Journal of Commerce, September 25, 2015

"Ready, Set, Report: IRS Releases Final 2015 ACA Reporting Forms and Instructions," Barran Liebman Electronic Alert, September 22, 2015; Republished by HR.com, September 29, 2015; Republished by Intersoft, October 13, 2015

"The Kind of Sort of Big One: What Employers Need to Know About ACA Reporting," Cascade Business News, August 19, 2015

"A Vote for Status Quo: The Supreme Court Upholds ACA Subsidies," Barran Liebman Electronic Alert, June 25, 2015

"U.S. Supreme Court Makes it Easier for Plan Participants to Challenge the Prudence of 401(k) Investment Options," Barran Liebman Electronic Alert, May 20, 2015

"U.S. Supreme Court Forces EEOC to Make Meaningful Conciliation Efforts," Barran Liebman Electronic Alert, May 19, 2015

Featured in "Is It Cheaper to Provide Health Insurance or Pay the Fines? Affordable Care Act Q & A," The Oregonian, January 6, 2015

"A Key Question: Who's The Boss," Daily Journal of Commerce, December 26, 2014

"No Dusting Required: Spring Cleaning Your Benefits Plans & Policies," Cascade Business News, April 16, 2014

"A Valentine from the IRS: Final Pay or Play Regulations," Barran Liebman Electronic Alert, March 2014; Reprinted in SDAO News & Risk Management Review, April 2014

"A Valentine from the IRS: Final Pay or Play Regulations," Barran Liebman Electronic Alert, February 11, 2014

"The Billion Dollar Question: U.S. Supreme Court to Decide If Severance Payments Are 'Wages' Under FICA," Barran Liebman Electronic Alert, January 16, 2014

"Health Care Reform Countdown is On," Daily Journal of Commerce, December 27, 2013

"BOLI Files Temporary Rule Expanding the Information Public Employers Must Include in Job Recruitment Announcements," Barran Liebman Electronic Alert, December 19, 2013

"IRS Guidance Increases FSA and Cafeteria Plan Flexibility and Defines 2014 Retirement Plan Limits," Barran Liebman Electronic Alert, November 5, 2013

"Ninth Circuit Rules that Withdrawal Liability is Dischargeable in Bankruptcy," Barran Liebman Electronic Alert, September 24, 2013

"DOL Clarifies the Treatment of Same-Sex Spouses under ERISA," Barran Liebman Electronic Alert, September 18, 2013; Reprinted in the Governor's Office of Diversity and Inclusion Newsletter, September 20, 2013

"Group Health Plan Updates Deadlines Approaching for HIPAA and ACA," Barran Liebman Electronic Alert, September 12, 2013

"Back to Benefits: A Fall Guide to the Benefits Updates that Matter to Employers Now," Barran Liebman Electronic Alert, September 4, 2013

"Group Think: The Top Group Health Plan Issues for 2013"

Oregon Business Magazine, September, 2013

- "DOL Guidance Clarifies FMLA Rights for Same-Sex Couples," Barran Liebman Electronic Alert, August 16, 2013
- "Strategically Stable - Health Care Reform Management & Stability Periods in Five Questions," Cascade Business News, June 19, 2013
- "Defense of Marriage Act ("DOMA") Declared Unconstitutional: Implications for Employee Benefit Plans," Barran Liebman Electronic Alert, June 26, 2013
- "Ready, Set, GINA! The EEOC Ramps Up GINA Enforcement," Barran Liebman Electronic Alert, May 23, 2013
- Quoted in "Physicians, Other Health Care Providers Face an Array of Employment Law Issues," The Portland Physician Scribe, May 2013
- "An Education in Health Care Reform: Proposed Regulations Start to Address Questions about Counting Adjunct Faculty Hours," Barran Liebman Electronic Alert, January 17, 2013
- "Health Care Reform: What it Means for Employers," Xenium HR Podcast, January 8, 2013
- "Here Comes Health Care Reform," Daily Journal of Commerce, December 27, 2012
- "Reminder: Severance Agreements that Impermissibly Defer Compensation Must be Corrected by End of Year," Barran Liebman Electronic Alert, December 12, 2012
- "Federal Agencies Roll Out Health Care Reform Guidance," Barran Liebman Electronic Alert, November 27, 2012
- "Recreational Marijuana in Washington: Now What?," Barran Liebman Electronic Alert, November 7, 2012
- "Responding to Ridiculous Requests: The NLRB Burdens Employers with a Duty to Respond Timely to Many Irrelevant Requests," Barran Liebman Electronic Alert, October 25, 2012
- "Ruling in Abuse of Prescription Drug Case Leaves Employers in a Haze," Barran Liebman Electronic Alert, October 4, 2012
- "Health Care Benefits: Oregon," XpertHR.com, July 2012
- "Taxation of Employee Benefits: Oregon," XpertHR.com, July 2012
- "Health Care Continuation (COBRA): Oregon," XpertHR.com, July 2012
- "Health Care Information and Privacy (HIPAA): Oregon," XpertHR.com, July 2012
- "Legally Required Benefits: Oregon," XpertHR.com, July 2012
- "Employer Held Liable for Failure to Provide COBRA Notice," Barran Liebman Electronic Alert, May 2, 2012
- "Health Care Reform's New(est) Reporting Requirements," Cascade Business News, March 21, 2012
- "The Top 10 Health Care Reporting Rules Every Employer Should Know," Coast River Business Journal, February 2, 2012
- "DOL Proposed Rulemaking Expands FMLA Regulations to Implement New Statutory Requirements," Barran Liebman Electronic Alert, February 2, 2012
- "New Guidance Sheds Light on Healthcare Reporting on W-2 Forms," Daily Journal of Commerce, January 26, 2012
- "Reinstatement and Workers' Compensation: A Recent Oregon Supreme Court Decision Prompts a Close Look at the Line Between Aggravation and a Compensable Injury," Barran Liebman Electronic Alert, January 10, 2012
- "Hit the Ground Running in the New Year: Resolutions You Can Keep," Barran Liebman Electronic Alert, December 30, 2011
- "Think Before You Screen: Requiring a High School Diploma May Violate the ADA," Barran Liebman Electronic Alert, December 20, 2011

- "Health Care Reform: Proposed Regulations Include Guidance for Employers," Barran Liebman Electronic Alert, August 18, 2011
- "Early August Benefits Updates," Barran Liebman Electronic Alert, August 2, 2011
- "DOL Further Delays Compliance Dates for Fiduciary Fee Disclosure Rules," Barran Liebman Electronic Alert, July 20, 2011
- "Delays & FSAs: An Early Summer Benefits Update," Barran Liebman Electronic Alert, June 7, 2011
- "Seeking Returns on Wellness Programs," Portland Business Journal, May 20, 2011
- "IRS Releases Interim Guidance on Health Care Reform's W-2 Reporting Requirement," Barran Liebman Electronic Alert, March 31, 2011
- "Love in a Cubicle: A Valentine's Day Look at Romance in the Workplace," Barran Liebman Electronic Alert, February 14, 2011
- "Employer Settles NLRB Case of Employee Fired Over Facebook Post," Barran Liebman Electronic Alert, February 9, 2011
- "The Clock Ticks On Health Care Reform," Oregon State Bar Bulletin, January 2011
- "Health Care Reform: A Year-By-Year Guide for Employers," published by American Chamber of Commerce Resources, 2010
- Form 50, "Noncompetition, Nonsolicitation and Nondisclosure Agreement" for the Oregon State Bar, 2010 Revision
- "Avoid Workplace Bullying When Making Wellness Program," Daily Journal of Commerce, July 23, 2010
- "Wage and Hour Laws Challenge Hospitals, Nursing Homes," Portland Business Journal, April 30, 2010
- "Health Care Reform: A Guide to Compliance," Daily Journal of Commerce, April 22, 2010

### Civic Activities

- The Portland Children's Museum: Board Member (2015-present)
- YWCA: Leadership Board, Secretary (2011); Member (2010-2011)
- Metropolitan Youth Symphony: Board Member (2011-2012)

### Assistants

Linda deHackbeil

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