

T. Lake Moore V

Associate

(405) 270-6068 | lake.moore@mcafeetaft.com | Oklahoma City



Overview

Lake Moore is an ERISA and employee benefits attorney who actively advises companies (large and small, public and private), administrators, unions, governmental entities (state, local, and tribal), and other lawyers on the compliance, administration, correction, and innovative design of employee benefit plans. Lake has gained a great deal of experience handling almost all matters related to both qualified and nonqualified employer-sponsored retirement plans, such as 401(k), 403(b) and 457 plans, as well as traditional deferred compensation plans. Lake also advises on all aspects of health and welfare plans, such as traditional major medical plans and many ancillary plans such as adoption assistance, tuition assistance, and dependent care benefits.

Lake's ongoing passion and excitement for his practice comes from helping employers create and maintain customized benefits tailored to the needs of employees and their families. This includes helping employers create robust and meaningful benefits that employees will actually utilize, but also in a cost-effective fashion. This area of the law is constantly evolving – especially in the COVID era – and he strives to provide his clients with the advice they need to stay compliant and take advantage of new solutions to offer the best benefits in the most efficient way possible.

Through his representation of many clients before the U.S. Department of Labor and Internal Revenue Service, Lake has gained a thorough understanding of the complex and comprehensive laws, regulations, and other guidance that affect employer-sponsored benefit plans, such as ERISA, evolving DOL and IRS regulations, and, most recently, the SECURE Act, the CARES Act, and the No Surprises Act.

Lake is a contributing author to various publications, including *Oklahoma Employment Law Letter*, *Midwest Employment Law Letter*, *HRlaws.com*, *The Oklahoman*, *The Journal Record*, and

Admissions

Oklahoma, 2018

Education

J.D., with honors, University of Oklahoma, 2018; *American Indian Law Review*; Phi Delta Phi

B.A. (Political Science and Philosophy), *summa cum laude*, Westminster College, 2015

Professional Organizations and Memberships

Oklahoma Bar Association

SouthWest Benefits Association

Civic Involvement and Leadership

United Way of Central Oklahoma
(Emerging Leaders Steering Committee)

McAfee & Taft's own benefits blog *ERISALINC*. He has also been a featured guest speaker on wage & hour and benefits issues for BLR's virtual conference "Reopening the Workplace: Navigating the New Reality of COVID-19."

Representative Experience

- Co-authored an *amicus curiae* brief to the United States Supreme Court in support of Respondent in an ERISA preemption case regarding the scope of state pharmacy benefits manager (PBM) regulation. Brief for J.B. Hunt Transport Services, Inc. as Amicus Curiae, *Rutledge v. Pharm. Care Mgmt. Ass'n*, No. 18-540.
- Advise large university systems on all aspects of retirement and health and welfare plan compliance, taking special note of governmental plan status and compliance with applicable state pension systems
- Assist large, publicly traded oil and gas companies on all benefits-related aspects of mergers and acquisitions
- Advise clients on all aspects of compliance issues for qualified and nonqualified retirement plans
- Advise clients on employee welfare benefit plan issues, specifically including HIPAA and Affordable Care Act (ACA) compliance
- Draft responses to the IRS regarding proposed ACA employee shared responsibility payment (ESRP) assessments and successfully achieve "no penalty" responses
- Draft qualified plan restatements and review restatements by recordkeepers to ensure operational compliance
- Advise clients on prohibited transactions issues and associated excise taxes
- Prepare voluntary correction filings with the IRS under the Employee Plans Compliance Resolution System (EPCRS) to correct errors with qualified retirement plans
- Draft uncashed check and missing participant policies
- Perform nondiscrimination testing for self-insured health plans