



## Elizabeth Howard

PARTNER

### Columbus

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### Practice Areas

Employee Benefits and Executive Compensation

Labor and Employment

### Education

The Ohio State University Moritz College of Law, J.D., *summa cum laude*, 2014

*Ohio State Law Journal*, Chief Managing Editor, 2013-2014

University of Notre Dame, B.A., 2008

### Bar & Court Admissions

Ohio

U.S. Court of Appeals for the Sixth Circuit

U.S. District Court for the Southern District of Ohio

*Admitted to practice law only in the states listed above.*

Elizabeth is a partner in the Vorys Columbus office and a member of the labor and employment group. Her practice focuses on employee benefits. She has experience working with employers and multiemployer plans on benefit issues, including assisting with the design, administration and compliance of qualified retirement plans, deferred compensation plans, health and welfare plans, and fringe benefits. She also has experience representing clients with the Internal Revenue Service (IRS), Department of Labor (DOL) and the Pension Benefit Guaranty Corporation (PBGC).

### Career highlights include:

- Advised Worthington Industries, Inc., in its spin-off of Worthington Steel, Inc., as an independent, publicly traded company
- Assisted clients in design, drafting and amending plan documents for their qualified retirement plans, 403(b) plans, 457(b) plans, 457(f) plans, cafeteria plans and welfare benefit plans
- Advised clients on correcting administration, operational and fiduciary issues with their qualified retirement plans and welfare plans, including preparing voluntary compliance filings with the IRS and DOL
- Represented clients in IRS and DOL audits of their qualified retirement plans
- Counseled clients on the design and compliance of nonqualified deferred compensation arrangements, including compliance with Internal Revenue Code section 409A
- Worked with clients on the day-to-day aspects of benefit administration, including responding to claims and appeals, reviewing qualified domestic relations orders, and preparing notices and communications
- Assisted clients with threats of litigation. Elizabeth also has significant experience representing clients in ERISA litigation, including actions for claims for benefits and claims of fiduciary violations.

Elizabeth received her J.D. *summa cum laude* from the Ohio State University Moritz College of Law, where she was chief managing editor of the Ohio State Law Journal. She received her B.A. from the University of Notre Dame.

## Honors & Recognitions

*Columbus Business First*, 40 Under 40, 2023

*Columbus CEO*, Best Lawyers, Employee Benefits Law, 2022–2025

*The Best Lawyers in America: Ones to Watch*, Employee Benefits (ERISA) Law, 2021–2026

*Ohio Super Lawyers Rising Stars*, Labor & Employment, 2022–2024

*Chambers and Partners*, Leading Lawyer in Employee Benefits & Executive Compensation, 2022–2025