



Christine M. Poth

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., 1995

The University of Cincinnati, B.A.,
summa cum laude, 1992, Phi
Beta Kappa

Bar & Court Admissions

Ohio

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

Christine is a partner in the Vorys Columbus office and a member of the labor and employment group. Her practice focuses on employee benefits and related tax matters. She has experience in the design, implementation and administration of qualified retirement plans, health and welfare plans, insurance benefits, fringe benefits, deferred compensation, and incentive bonus programs. She has significant experience in working with the Internal Revenue Service (IRS) and Department of Labor (DOL) on compliance issues.

Career highlights include:

- Assisted clients in preparing and updating plan documents for their qualified retirement plans, 403(b) plans and 457(b) plans
- Assisted clients in correcting administrative and operational issues with their qualified retirements plans and 403(b) plans, including preparing voluntary compliance filings with the IRS and DOL
- Assisted clients in implementing best practice procedures for fiduciary oversight of their ERISA employee benefit plans
- Assisted clients with IRS and DOL audits of their qualified retirement plans and group health plans
- Assisted client in transitioning from a traditional retiree group health plan to a health reimbursement arrangement (HRA)
- Assisted and counseled clients on nonqualified deferred compensation arrangements, including compliance with IRC section 409A

Christine has given numerous presentations and trainings to corporations and organizations on current employee benefit topics, such as the Affordable Care Act (ACA), wellness programs, service provider fee disclosure, compliance with the Internal Revenue Code and ERISA, and reporting and disclosure requirements for retirement and health and welfare plans.

Christine is a member of the American Bar Association and the Columbus Bar Association. She is a past chair of the Columbus Bar Association's Employee Benefits Committee.

Christine received her J.D. from The Ohio State University Moritz College of Law. She received her B.A. *summa cum laude* from the University of Cincinnati where she was Phi Beta Kappa.

Honors & Recognitions

The Best Lawyers in America, Employee Benefits (ERISA) Law, 2024–2026

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

Chambers and Partners, Leading Lawyer in Employee Benefits & Executive Compensation, 2020–2024

Ohio Super Lawyers Rising Stars, 2005–2007

Publications

Client alert, 2.3.2026

Vorys Benefits Brief: Updated Safe Harbor Explanations for Retirement Plan Eligible Rollover Distributions

Client alert, 12.12.2025

Vorys Benefits Brief: Introduction to Trump Accounts

Client alert, 11.18.2025

IRS Releases Updated Retirement Plan Annual Limits and Includes Unexpected Increase

Client alert, 10.15.2025

Benefits Brief: Non-Governmental 457(b) Plan Amendments due by December 31, 2025

Client alert, 8.7.2023

No Surprise: Increased Fees and Batching Rules under the No Surprises Act Overturned by Texas Court

Client alert, 7.25.2023

Important Updates on Mental Health Parity and Medicaid/CHIP Eligibility

Client alert, 4.24.2023

End of COVID-19 Emergencies: Impact on Employee Benefit Plans

Client alert, 12.28.2022

Guidance in the Eleventh Hour: Tri-Agencies Provide Some Flexibility to Group Health Plans in Connection with Inaugural Prescription Drug Data Collection Reporting

Client alert, 8.16.2022

Deja Vu: HHS's Notice of Proposed Rulemaking under ACA Section 1557

Client alert, 1.25.2022

Supreme Court Makes It Harder to Dismiss Plan Fee Litigation

[Client alert, 1.18.2022](#)

New Proposed Regulation for 1095B and 1095C Issued

[Authored article, 10.27.2021](#)

No Surprises Act Disclosure Notice

[Client alert, 6.21.2021](#)

Supreme Court Decision Preserves the Affordable Care Act

[Client alert, 5.26.2021](#)

IRS Answers ARP COBRA Subsidy Questions

[Client alert, 3.11.2021](#)

The American Rescue Plan Act of 2021 Expected to Become Law

[Client alert, 12.27.2020](#)

President Signs \$900 Billion Economic Aid Package

[Client alert, 8.13.2020](#)

Proposed Regulations on the 4960 Excise Tax on Certain Compensation Paid by Tax-Exempt Employers

[Client alert, 6.5.2020](#)

Can't Find an In-Person Notary to Witness a Spousal Consent? IRS Provides Relief to Retirement Plans

[Client alert, 5.22.2020](#)

New Guidance Published for Cafeteria Plan Elections and High Deductible Health Plans

[Client alert, 5.13.2020](#)

Benefits Alert: HHS Final Rule Addresses Application of Prescription Drug Copay Coupons to Group Health Plan Out-of-Pocket Limit

[Client alert, 5.8.2020](#)

Deadline Extensions and COBRA Update

[Client alert, 5.8.2020](#)

Treasury Relents on Employee Retention Tax Credit for Health Benefits Provided to Unpaid Employees

[Client alert, 5.4.2020](#)

IRS Releases FAQs with Additional Guidance on the CARES Act Employee Retention Tax Credit

[Client alert, 4.14.2020](#)

Claiming Federal Relief Tax Credits and Deferring Payroll Tax Payments

[Client alert, 3.28.2020](#)

The CARES Act Impact on Employee Benefit Plans

Client alert, 12.31.2019

Benefits Alert: The Impact on Health & Welfare Plans in the New Year based on the Fifth Circuit's ACA Ruling and the Further Consolidated Appropriations Act, 2020

Client alert, 12.11.2019

Benefits Alert: 2019 Roundup: A Look Back at Employee Benefits Developments

Client alert, 12.4.2019

Benefits Alert: 2019 Form 1095-C Update

Client alert, 11.6.2019

Benefits Alert: New Proposed Electronic Disclosure Rule Would Permit Information to be Posted on a Website ... But Only for Retirement Plans

Client alert, 11.6.2019

Labor and Employment Alert: New Proposed Electronic Disclosure Rule Would Permit Information to be Posted on a Website ... But Only for Retirement Plans

Client alert, 10.2.2019

Labor and Employment Alert: Final Hardship Regulations Are Here – Get Ready to Amend Your Plans

Client alert, 4.26.2019

Labor and Employment Alert: Federal Garnishments of Retirement Benefits

Client alert, 12.18.2018

Labor and Employment Alert: District Court Holds ACA Unconstitutional – But That's Not The Final Word On The Issue

Client alert, 12.3.2018

Labor and Employment Alert: Deadline to Distribute 2018 Form 1095-Cs to Employees Extended

Client alert, 11.13.2018

Labor and Employment Alert: Treasury Department Releases Proposed Regulations Addressing Awaited Guidance On Hardship Distributions

Client alert, 8.28.2018

Labor and Employment Alert: Addressing Student Loan Debt in a 401(k) Plan: Recent IRS Private Letter Ruling Provides New Options for Employers

Client alert, 8.22.2018

Client Alert: Bad News for Employers! New IRS Guidance Regarding Expanded 162(m) Rules

Client alert, 5.7.2018

Labor and Employment Alert: Mental Health Parity: Get Ready to Prove It

Client alert, 4.30.2018

Labor and Employment Alert: Never Mind: IRS Backtracks on \$50 Reduction of 2018 HSA Contribution Limit

Client alert, 3.7.2018

Labor and Employment Alert: \$50 reduction of 2018 Limit on HSA Contributions for Family HDHP Coverage

Client alert, 1.25.2018

Labor and Employment Alert: PBGC Missing Participant Program – It's Not Just For Defined Benefit Plans Anymore

Client alert, 1.9.2018

Labor and Employment Alert: DOL Green-Lights Disability Claims Regulations

Client alert, 1.8.2018

Labor and Employment Alert: Impact of Tax Reform on Employers

Client alert, 12.27.2017

Labor and Employment Alert: 30 Extra Days to Distribute 2017 Form 1095-Cs to Employees

Client alert, 12.14.2017

Labor and Employment Alert: Compensation and Benefits Issues under Tax Reform

Client alert, 11.8.2017

Labor and Employment Alert: Finding Lost Participants, Annual Limit Update and Tax Bill Implications

Client alert, 11.6.2017

Labor and Employment Alert: IRS Prepares to Enforce Employer Pay or Play Penalties

Authored article, 9.15.2017

403(b) Plan Remedial Amendment Period Announced

Client alert, 8.25.2017

Labor and Employment Alert: More Uncertainty for Wellness Programs

Client alert, 8.3.2017

Labor and Employment Alert: Avoiding Traps in Terminations and Common Separation Agreement Pitfalls

Client alert, 6.27.2017

Labor and Employment Alert: Mental Health Parity: Can You Show That Your Health Plan Complies?

Client alert, 3.7.2017

Client Alert: Republicans Release Plan to Replace Affordable Care Act

Client alert, 1.5.2017

Labor and Employment Alert: A Flurry of Employee Benefit Guidance in the Closing Days of the Obama Administration

Client alert, 1.3.2017

Labor and Employment Alert: Are Individually Designed Retirement Plans an Endangered Species? Impact of Changes to the IRS Determination Letter Program

Client alert, 12.16.2016

Labor and Employment Alert: 21st Century Cures Act

Client alert, 11.30.2016

Labor and Employment Alert: 30 Extra Days to Distribute 2016 Form 1095-Cs to Employees

Client alert, 11.11.2016

Labor and Employment Alert: What Does the 2016 Election Mean for the Affordable Care Act?

Client alert, 9.6.2016

Labor and Employment Alert: SEC Gives Employers 265,000 Reasons to Revise Their Separation Agreements

Client alert, 7.21.2016

Labor and Employment Alert: Back to Basics - Why I am getting this Marketplace Notice?

Client alert, 6.27.2016

Labor and Employment Alert: Back to Basics - Summer Interns and the ACA Pay or Play Penalties

Client alert, 6.17.2016

Labor and Employment Alert: Major Changes Proposed for Incentive Compensation – Limited to Financial Institutions or Preview of Coming Attractions for Other Types of Employers?

Client alert, 6.3.2016

Labor and Employment Alert: Final Regulations Change the Allocation Rule for Roth IRA Rollovers

Client alert, 5.20.2016

Labor and Employment Alert: EEOC Rules on Wellness Programs

Client alert, 1.4.2016

Labor and Employment Alert: Form 1095 Deadlines Extended and Other December Developments Impacting Health Benefits

Client alert, 11.13.2015

Labor and Employment Alert: No Auto-Enrollment into Health Plans and Other Employee Benefit News