



## Wendy M. Swary

PARTNER

### Columbus

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Columbus, Ohio 43215

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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., *cum laude*,  
2000

Duke University, B.A., 1995

### Bar & Court Admissions

Ohio

New York

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

Wendy is a partner in the Vorys Columbus office and a member of the labor and employment group. Her practice focuses on employee benefits, executive compensation and related tax matters.

Wendy advises a wide variety of clients on the design, implementation and administration of executive employment agreements and separation agreements, retirement plans, deferred compensation, equity-based compensation, incentive compensation, health and welfare plans, and fringe benefits, as well as payroll matters. In addition, she has extensive experience counseling companies on the employee benefits and executive compensation aspects of mergers, acquisitions and other corporate transactions. She regularly works with clients to advise on and negotiate third party administrative services agreements and other vendor agreements related to benefit plans, and provides practical advice with respect to complex employee benefits and tax issues. She has more than 20 years of experience advising clients on tax (including Sections 280G, 409A, and 457(f)), ERISA, COBRA and other applicable employee benefits-related laws.

Wendy began her career at a large international law firm, where she advised clients on employee benefits and executive compensation issues in corporate transactions. Wendy practiced at Vorys from 2005 to 2009 and, prior to returning to Vorys, was in-house employee benefits and tax counsel for a large public university for more than a decade. Wendy's in-house experience provides her with a unique understanding of the importance of employee benefits and payroll within an organization, including benefits administration.

### Career highlights include:

- Counseling clients regarding the employee benefits and executive compensation aspects of mergers and acquisitions.
- Advising employers and individuals on the design, negotiation and implementation of executive compensation arrangements, including employment agreements, separation arrangements and equity-based compensation plans.

- Advising clients with respect to nonqualified deferred compensation plans, including compliance with Internal Revenue Code Sections 409A and 457(f).
- Assisting clients in preparing and updating plan documents for qualified retirement plans, 403(b) plans, and 457(b) plans.
- Advising clients on corrections for qualified retirement plans and nonqualified deferred compensation plans.

Wendy received her J.D. with honors from The Ohio State University Moritz College of Law. She received her B.A. in Public Policy Studies from Duke University.

## Honors & Recognitions

*The Best Lawyers in America*, Employee Benefits (ERISA) Law, 2025–2026

*Columbus CEO*, Best Lawyers, Employee Benefits Law, 2023–2025