



## Partner

### Chair, Employee Benefits Group; Chair, Pro Bono Committee

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## Practices

Employee Benefits  
Tax  
Health Care

## Education

LL.M., Taxation, Temple  
University School of  
Law, 1987  
J.D., Villanova  
University School of  
Law, 1984  
B.A./M.A., History,  
Johns Hopkins  
University, 1981

## Bar Admissions

Pennsylvania, 1984  
New Jersey, 1985  
District of Columbia,  
1988  
United States Court of  
Appeals Third Circuit,  
1988  
United States District  
Court Eastern District of  
Pennsylvania, 1987  
United States Tax  
Court, 1986

Matthew I. Whitehorn is a Partner in the Firm's Tax Group, Chair of the Employee Benefits Group, and Chair of the Pro Bono Committee, and was the 2016-2017 Chair of the IRS Advisory Committee on Tax Exempt and Government Entities (ACT). Matt works with clients on a broad range of benefits matters and has spent over 25 years focusing his practice on ERISA issues. In addition to ERISA and retirement plan fiduciary requirements, Matt regularly addresses benefits issues such as: Affordable Care Act compliance; governmental and tax-exempt employer pension and 457(b) plans; employee benefits in bankruptcy; compliance reviews of qualified retirement plans; and non-qualified deferred compensation plans and compliance with Code Section 409A and Code Section 457(f) requirements. Matt is a member of the International Foundation of Employee Benefits Plans as well as the IRS Mid-Atlantic Area Pension Liaison Group. He formerly served as the co-chair of the Philadelphia Bar Association Employee Benefits Committee and is a member of its Pension Committee. Matt is an Adjunct Law Faculty at Temple University Law School and has taught Qualified Employee Benefit Plans through its Graduate Tax Program.

## Representative Experience

- Part of acquisition counsel team involving a major local newspaper publisher.
- Part of pension counsel team for major urban municipality and suburban municipality.
- Provides retirement and health & welfare plan advice to the human resource departments of local private sector companies, tax-exempt. organizations, and governmental organizations.
- Interacted with PBGC regarding imposition of an involuntary plan termination against a financially-distressed employer.
- Negotiated a settlement with the US Department of Labor EBSA concerning fiduciary breach claims against a plan trustee.
- Effectuated various IRS and US Department of Labor plan correction approvals relating to issues such as plan loan failures, errors in automatic enrollment arrangements, late or incomplete filings of Form 5500, etc. as well as consulting on employer self-corrections.
- Negotiated settlements of multiemployer plan withdrawal liability assessments.

- Obtained relief from IRS-assessed ACA ESRP and reporting & disclosure penalties.

#### **Client Successes**

- Philadelphia Inquirer, Daily News and Philly.com Acquisition

#### **Professional and Community Activities**

- Member, Pennsylvania Bar Association, Legal Services to the Public Committee, Tax Section
- Member, Philadelphia Bar Association, Employee Benefits and Pension Plan Committees
- Member, American Bar Association, Tax Section - Low Income Taxpayer Committee
- Member, IRS Mid-Atlantic Area Pension Liaison Group
- Pension Subcommittee, Philadelphia VIP, Inc. (Volunteers for the Indigent Program)
- Member, IRS Advisory Committee on Tax Exempt and Government Entities (ACT), 2014 – 2017; Chair, 2017
- Adjunct Faculty Member, Temple University Beasley School of Law, Graduate Tax Program

#### **Speeches and Presentations**

- Presenter, “What Employers Need to Know,” breakfast seminar presented with other Dilworth Paxson LLP attorneys in conjunction with Univest Insurance, Inc. regarding 2018 employment law and benefits updates for employers, November 7 – 9, 2017.
- Co-presenter, *What You Need to Know about ACA Reporting and Related Compliance Issues*, July 21, 2015.
- Presenter, *Nonqualified Deferred Compensation Plan Options for Small-and Medium-Sized Law*, American Law Institute’s CLE Seminar “Implementing the Best Retirement Plans for Your Attorneys: What Law Firms Should Know & Do,” May 11, 2015.
- Adjunct Faculty, Qualified Retirement Plans, Temple University School of Law Graduate Tax Program, 2015 – 2019.
- Co-presenter, Construction Accounting and Financial Reporting Seminar, Plymouth Meeting, PA, November 18, 2014.
- Instructor, *Retirement Plans Boot Camp*, PEBA, June 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019.
- Instructor, Multiemployer Plans, Temple University School of Law Graduate Tax Program, July 2013.
- Presenter, Greater Valley Forge Human Resource Association Workshop: “The Affordable

- Care Act: What Employers Need To Know and Do Now,” June 2013.
- Moderator/Presenter, *ERISA Update*, Pennsylvania Bar Institute, June 2015.
  - Moderator/Presenter, *Your Employee’s “New” Family*, Pennsylvania Bar Institute, April 2014.
  - Moderator/Presenter, *ERISA Update*, Pennsylvania Bar Institute, February 2013.
  - Presenter, *401K Plan Fee Regulations: From Paper to Practice*, Center for Competitive Management, September 2012.
  - Instructor, *Tax Policy: Employee Benefits and the 2012 Election - Multiemployer Pension Plans*, Temple University School of Law Graduate Tax Program, June 2012.
  - Course Planner and Presenter, *Fundamentals of ERISA*, Pennsylvania Bar Institute, June 2012.
  - Instructor, *Introduction to Taxes*, The Philadelphia School, Philadelphia, PA, Spring 2011.
  - Presenter, *Ensuring Third-Party Sick Pay Compliance*, The Center for Competitive Management, August 2008 (repeated on several occasions in 2009, 2010, 2011 and 2012).
  - Presenter, *Health Care Reform: Employer Readiness*, Dilworth Paxson Client Seminar, March 2012.
  - Presenter, *Employer Health Plans, Fundamentals of ERISA – Mystery Solved*, Pennsylvania Bar Institute, June 2010.
  - Presenter, *403(b) in Turbulent Waters, NPO Cooperation Circle*, September 2008.
  - Presenter, *Employee Benefits Update*, Human Resource Information Group, January 2007.

### Publications

- Author, *ERISA: A Comprehensive Guide*, Employee Benefits in Bankruptcy, Fall 2013, 2014, 2015, 2016, 2017, 2018 and 2019 Editions.
- Co-Author, *Responding to PBGC Termination of Benefit Plan*, Lexis Practice Advisor and LAW360, June 2019.
- Author, *ERISA Sec. 4062(e): A Potential Liability for the Unwary Downsizing Pension Plan Sponsor*, Corporate Business Taxation Monthly, February 2013.
- Author, *ERISA Sec. 4062(e): A Potential Liability Trap for the Unwary Pension Plan Sponsor*, Corporate Business Taxation Monthly, May 2012.
- Author, *Section 409A of the Internal Revenue Code: Compliance Issues Update Regarding Non-Qualified Deferred Compensation*, Philadelphia Bar Association Probate and Trust Law

Section Newsletter, January 2007.

### **Professional Recognition**

- Matt received the Villanova Law Alumni Association Award for Public Service in 2017.
- Philadelphia VIP, Inc. (Volunteers for the Indigent Program), Volunteer of the Month, October 2007.
- Named to the Pennsylvania Super Lawyers list, 2014, 2015, 2016, 2017, 2018 and 2019 (Employee Benefits).

### **NEWS / EVENTS**

#### **Press Releases**

- Dilworth Attorneys Named 2014 Pennsylvania Super Lawyers and Rising Stars
- Dilworth Attorneys Named 2015 Pennsylvania Super Lawyers And Rising Stars
- Dilworth Attorneys Named 2016 Pennsylvania Super Lawyers And Rising Stars
- Dilworth's Matthew Whitehorn Appointed Chair of Internal Revenue Service's Advisory Committee
- Dilworth Attorneys Named 2017 Pennsylvania Super Lawyers and Rising Stars
- Twenty-One Dilworth Attorneys Named 2018 Pennsylvania Super Lawyers and Rising Stars
- Nineteen Dilworth Attorneys Named 2019 Pennsylvania Super Lawyers and Rising Stars

#### **Media Coverage**

- Matt Whitehorn reflected on the importance of ERISA

#### **Articles**

- What do Hotel HR Managers Need to Know About the Affordable Care Act and the January 1, 2015 Deadline for Compliance?
- Checklist: Wellness Programs

#### **E-Alerts**

- Supreme Court Requires FICA Withholding for Certain Severance Payments in Quality Stores Ruling
- ACA Update: Why Your Company Should Be Tracking Employees' Hours Now

- Retirement Plan Amendments May Be Required To Reflect Supreme Court's Holding in Windsor Regarding Same-Sex Marriages
- Are You in Compliance with the Affordable Care Act?
- Under Cromnibus, Multiemployer Pension Plans Can Cut Benefits and Other Key Recent Pension Law Changes
- ERISA Plan Fiduciaries Must Aggressively Pursue Subrogation Rights or Potentially Lose Out
- Dilworth's Matthew I. Whitehorn To Receive Award For Public Service From Villanova Law School Alumni Association
- Dilworth Paxson's Matthew Whitehorn and Stephanie Searles to Present Penjerdel Employee Benefits and Compensation Association's "Retirement Plans Boot Camp 2017" on June 8
- Seminar on November 7 — "Preparing for 2018: What Employers Need to Know"
- Tax Reform Update
- New Mortality Table For Defined Benefit Plans
- Association Health Plan (AHP) Update
- Dilworth Paxson's Matthew Whitehorn and Stephanie Searles Vogel to Present Penjerdel Employee Benefits and Compensation Association's "2018 Retirement Boot Camp" on May 17
- Join Dilworth Paxson's Tax Group for a Seminar in Princeton, NJ on August 23: "Understanding the Tax Cuts and Jobs Act"
- IRS CURTAILS STATES' CONTINUED FIGHT FOLLOWING TAX REFORM: PER IRS LAST DAY FOR CONTRIBUTIONS IS TODAY.
- Dilworth Volunteers Travel to Where Clients Live
- Join Dilworth Paxson & Citrin Cooperman for a Seminar on December 12: "Business Planning & Tax Reform Changes - Understanding The Impact to You & Your Business"
- Dilworth Paxson's Matthew I. Whitehorn to Receive the 2019 Special Recognition Award for Pro Bono Work from the Legal Clinic for the Disabled
- Nonprofits Rejoice! Congress Repeals Nonprofit "Parking Tax" and Provides for Flat Rate Excise Tax on Private Foundation Net Investment Income
- Coronavirus Alert: What You Need to Know About the Families First Coronavirus Response Act
- \$2 Trillion CARES ACT Signed into Law March 2020

- Issues for Employers to Consider Regarding Their Sponsored Retirement Plans During the COVID-19 Pandemic
- Important COVID-19-Related COBRA Relief Guidance
- ALERT: Retirement Plan Deadlines Extended
- Cafeteria Plan Election Changes and Claim Extensions - A COVID-19 Update
- ALERT: Amendment to CARES Act Adds Flexibility to Paycheck Protection Program
- Treasury Clarifies Recent PPP Guidance

#### **Events**

- Dilworth Paxson Attorneys Team Up To Give Back
- ERISA Update
- Patient Protection & Affordable Care Act: Employer Considerations and Responsibilities
- Dilworth Attorneys Speaking for The Greater Valley Forge Human Resource Association