



## MINNEAPOLIS

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3100 IDS Center  
Minneapolis, MN 55402

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### Assistant

Michelle Rice  
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## PRACTICE AREAS

Corporate & Business

Employee Benefits & Executive  
Compensation

Employee Stock Ownership  
Plans (ESOP)

## COURT MEMBERSHIPS

- Minnesota
- U.S. District Court for the District  
of Minnesota

## EDUCATION

William Mitchell College of Law,  
J.D., with honors, 1976

Notre Dame University, *cum  
laude*, undergraduate degree

# John M. Nichols

Senior Counsel | [john.nichols@lathropgpm.com](mailto:john.nichols@lathropgpm.com)

John Nichols has over 30 years of experience in employee benefits, and has been involved in virtually every phase of this area of practice, ranging from plan design to employee benefits litigation. He has counseled publicly- and privately-held corporations, as well as tax-exempt organizations and public agencies with respect to their benefit programs, and has represented corporations, trustees, and others in employee benefits litigation.

John is a frequent lecturer and speaker on a variety of employee benefits topics for Minnesota Continuing Legal Education, Hamline Law School Advanced Legal Education, Minnesota Institute of Legal Education, and the ABA Division for Professional Education.

## Representative Experience

- Represented clients in arbitration and before the federal courts in connection with multiemployer withdrawal liability disputes
- Serve as trustee on a multiemployer collectively-bargained health and welfare fund
- Represented clients before the IRS, Department of Labor, and Pension Benefit Guaranty Corporation (PBGC)
- Represented clients in connection with conversion of defined benefit plans to cash balance plans and with ongoing qualification of cash balance plans
- Represented clients in connection with termination of defined benefit plans
- Served as a mediator in employee benefit disputes
- Represented clients in connection with negotiation of third-party administration contracts

- Served as expert witness in a variety of benefits-related litigation
- Represented institutional trustees in connection with fiduciary breach claims and in connection with pursuing claims against other plan fiduciaries on behalf of plan participants
- Represented claimants in class actions for recovery of pension and other benefits and breach of fiduciary duty claims

### ***Representative Cases***

- *Craig v. The Pillsbury Non-Qualified Pension Plan, et al.*, 458 F. 3d 748 (8th Cir. 2006)
- *Bloemer, et al. v. Northwest Airlines, Inc.*, 401 F. 3d 935 (8th Cir. 2005)
- *Seman v. FMC Corporation Retirement Plan for Hourly Employees, et al.*, 334 F.3d 728 (8th Cir. 2003)

### **Events**

- “Litigation Update,” copresenter, Advanced Employee Benefits Workshop, Minnesota CLE and the Employee Benefits Section of the Minnesota State Bar Association  
February 9, 2017
- Human Resources Compliance Breakfast Briefing & Webinar  
Series: Retirement Plan Governance: Fiduciary Best Practices (St. Cloud)  
December 10, 2013
- Human Resources Compliance Breakfast Briefing & Webinar  
Series: Retirement Plan Governance: Fiduciary Best Practices (Minneapolis)  
December 3, 2013
- “Employee Benefits Update,” copresenter, GPM Employment Law Seminar  
April 16, 2013
- Governmental Benefit Plans Seminar & Webinar  
March 7, 2013
- “ERISA Litigation Update,” Minnesota State Bar Association Continuing Legal Education, 32nd Annual Advanced Employee Benefits Workshop  
February 9, 2012
- “EPCRS and other Correction Programs,” GPM Employment Law Seminar  
October 11, 2011

- “Negotiating TPA Agreements from the TPA Perspective,” copresenter, Minnesota State Bar Association Employee Benefits Section Annual Meeting  
May 16, 2011
- “ERISA Litigation Update,” Minnesota State Bar Association Continuing Legal Education, 31st Annual Advanced Employee Benefits Workshop  
January 20, 2011
- “Discrimination and Bias in Employee Benefits,” Minnesota State Bar Association Employee Benefits Section Annual Meeting  
May 18, 2010
- “Retirement Plan Governance,” GPM Employment Law Seminar  
April 21, 2010
- “Retirement Plan Governance,” GPM Employment Law Seminar  
April 21, 2010
- “Employee Benefit Plan Governance,” Minnesota State Bar Association Continuing Legal Education, 30th Annual Advanced Employee Benefits Workshop  
January 28, 2010
- “Dusting Off Those Golden Oldies: Longstanding Regulations Worth a Second Listen,” Pension Rights Center Pension Training  
May 19, 2009
- “Point Counterpoint: Developments in ERISA Preemption,” Minnesota State Bar Association Employee Benefits Section Annual Meeting  
May 18, 2009
- “Spotlight on Retirement Plan Disclosures for Employees,” Gray Plant Mooty Employment Law Conference  
October 23, 2008
- “Attorney Audit Letters for Qualified Plans: The Substance Behind the Forms,” Minnesota State Bar Association Employee Benefits Section Annual Meeting  
May 20, 2008
- “Benefits Changes: Practical Details You Need to Know,” Gray Plant Mooty Employment Law 2007 Conference  
March 8, 2007
- “Anatomy of an ERISA Case,” Minnesota State Bar Association Continuing Legal Education, 25th Annual Advanced Employee Benefits Workshop  
January 19, 2006

- “The Fiduciary Rules—Not Just for Plan Investments Any More,” American Express Client Forum  
April 15-16, 2002
- “Educating the 404© Participant—A Legal Perspective,” Minnesota State Bar Association Continuing Legal Education, 20th Annual Advanced Employee Benefits Workshop Investment Education/Advice  
January 20, 2000
- “Recent Changes Affecting Qualified Plans,” Minnesota Institute of Legal Education, Recent Developments in Qualified and Non-Qualified Deferred Compensation  
April 22, 1999
- “Payment of Plan Expenses from Plan Assets,” Midwest Pension Conference  
August 3, 1998
- “ESOPS and 1042 Transactions,” Neuberger & Berman 1998 Investment Advisor Seminar  
February 18, 1998
- “Pension Simplification,” Minnesota State Bar Association Continuing Legal Education, 17th Annual Advanced Employee Benefits Workshop, copresenter with Marjorie Hoffman, Senior Attorney, Office of Chief Counsel, Internal Revenue Service  
January 24, 1997
- “The Fiduciary Standards of ERISA: The Evolution Continues,” Minnesota State Bar Association Continuing Legal Education, 19th Annual Employee Benefits Institute  
April 19, 1996
- “What the Courts are Saying—A Review of Cases from the Last Year,” Minnesota State Bar Association Continuing Legal Education, 18th Annual Employee Benefits and Executive Compensation Institute  
May 11, 1995
- “What’s Hot and What’s Not—A Review of Cases from the Last Year,” Minnesota State Bar Association Continuing Legal Education, 17th Annual Employee Benefits and Executive Compensation Institute  
May 6, 1994
- “Reporting and Disclosure,” American Bar Association National Institute ERISA Basics Seminar  
April 22, 1993

- “ERISA Litigation and Enforcement,” Minnesota State Bar Association Continuing Legal Education, 13th Annual Advanced Employee Benefits Workshop  
January 21, 1993
- “Health and Welfare Plan Litigation Update,” Minnesota State Bar Association Continuing Legal Education, ERISA Claims and Litigation Program  
October 23, 1992
- “Executive Compensation in Closely Held Companies,” Minnesota State Bar Association Continuing Legal Education, 52nd Annual Tax Institute  
October 6, 1992
- “Deferred Compensation Arrangements in Closely Held Businesses,” 1992 Tax Institute for Public Accountants  
September 23, 1992
- “Trends and New Ground in ERISA Litigation,” Minnesota State Bar Association Continuing Legal Education, 15th Annual Employee Benefits and Executive Compensation Institute  
May 8, 1992
- “The Effect of Participant Bankruptcy on Tax Qualified and ERISA Plans,” Minnesota Institute of Legal Education, Pension and Welfare Benefits Program  
October 30, 1991
- “Employer Provided Benefits Other Than Pension and Retirement Benefits,” 1991 North Dakota Society of CPAs Continuing Professional Education Program  
September 24-25, 1991
- “Older Workers Benefit Protection Act,” Midwest Pension Conference Seventh Annual Summer Retreat  
July 29, 1991
- “ERISA Private Sector Litigation Practice and Procedure,” Minnesota State Bar Association Continuing Legal Education, 14th Annual Employee Benefits Institute  
May 10, 1991

### Client Alerts And Blog Posts

- Cryptocurrency as a 401(K) Plan Investment Option  
May 23, 2022
- Employee Benefits Alert: August 31 Deadline for RMD Rollovers  
August 27, 2020

- More Participant-Friendly Guidance from IRS in Light of COVID – This Time, It’s Cafeteria Plans  
June 10, 2020
- Latest IRS Guidance on CARES Act Retirement Plan Provisions  
June 4, 2020
- Navigating the COBRA Rules Under the Latest DOL and IRS COVID-19 Relief  
May 14, 2020
- CARES Act Retirement Plan Provisions  
April 20, 2020
- eBenefits Alert: More than Meets the Eye - The Supreme Court Decides Tibble  
May 21, 2015
- "Class Action Suits Target Retirement Plan Fees," [www.rli-epg.com](http://www.rli-epg.com)  
October 1, 2007
- "Employee Benefits Law," Bureau of National Affairs, Inc., contributing author  
January 1, 2000
- "Trustee vs. Administrator," Minnesota Law Journal  
May 1, 1988

### In The News

- 40 GPM Attorneys Recognized for Pro Bono Work  
July 2, 2015
- "DOL Cracks Down on Employer 401(k) Issues," BenefitsPro.com  
March 31, 2014
- "After \$18 Billion Jobs Bill, Are There Any Takers?," Pioneer Press  
March 29, 2010

### News Releases

- Eight Lathrop GPM Attorneys Named Lawyer of the Year, 89 Ranked as The Best Lawyers in America©  
August 17, 2023
- 23 Lathrop GPM Attorneys in Minneapolis Recognized for 2022 Pro Bono Service  
June 5, 2023
- Six Lathrop GPM Attorneys Named Lawyer of the Year, 95 Ranked as The Best Lawyers in America©  
August 18, 2022

- Seven Lathrop GPM Attorneys Named Lawyer of the Year, 100 Ranked as The Best Lawyers in America©  
August 19, 2021
- Lathrop GPM Attorneys Named to The Best Lawyers in America©, Lawyer of the Year, and Ones to Watch for 2021  
August 20, 2020
- Gray Plant Mooty Attorneys Named The Best Lawyers in America© 2020  
August 15, 2019
- Attorneys Recognized for Pro Bono Service  
June 14, 2019
- Gray Plant Mooty Attorneys Recognized in The Best Lawyers in America© 2019  
August 15, 2018
- Attorneys Recognized for Pro Bono Service  
July 16, 2018
- 37 Gray Plant Mooty Attorneys Recognized in The Best Lawyers in America 2018  
August 15, 2017
- 47 Gray Plant Mooty Attorneys Recognized as 2016 North Star Lawyers  
May 18, 2017
- 35 Gray Plant Mooty Attorneys Recognized in The Best Lawyers in America 2017  
August 15, 2016
- 36 Gray Plant Mooty Attorneys Recognized in The Best Lawyers in America 2016  
August 17, 2015
- 38 Gray Plant Mooty Lawyers Named 2015 Minnesota Super Lawyers and Rising Stars  
July 09, 2015
- 33 Gray Plant Mooty Attorneys Recognized as Best Lawyers  
August 19, 2014
- 40 Gray Plant Mooty Lawyers Named 2014 Minnesota "Super Lawyers" and "Rising Stars"  
July 7, 2014
- 27 Gray Plant Mooty Attorneys Named 2012 "Minnesota Super Lawyers"  
July 9, 2012

- Gray Plant Mooty's John Nichols Named Minneapolis "Lawyer of the Year" in Employee Benefits Law  
October 25, 2011
- 22 Gray Plant Mooty Attorneys in 2012 Edition of "Best Lawyers in America"  
September 2, 2011
- 25 Gray Plant Mooty Attorneys Named 2011 "Minnesota Super Lawyers"  
July 12, 2011
- 23 Gray Plant Mooty Attorneys in 2011 Edition of "Best Lawyers in America"  
August 9, 2010
- 24 Gray Plant Mooty Attorneys Named 2010 "Super Lawyers"  
July 16, 2010

### Professional Affiliations

- American Bar Association, Labor section, Employee Benefits Committee, member
- Minnesota State Bar Association, Employee Benefits Section, Advisory Council, past chair, 2011-present; chair, 2010-2011; vice chair, 2009-2010; secretary, 2008-2009; treasurer 2007-2008; member, 2004-present
- Minnesota State Bar Association, Employee Benefits Section, Assembly Representative
- Hennepin County Bar Association
- Advisory Board of the Upper Midwest Pension Rights Project, member, 1996-present

### Community Involvement

- Administration on Aging, Pension Rights Projects Grant Applications, convener and facilitator, 2010-2013

### Honors

- Selected among *The Best Lawyers in America*®, 1989-2024
- Minnesota State Bar Association, "North Star Lawyers," 2014, 2016-2018, 2023



- *Minnesota Monthly*, "Minnesota's Top Lawyers," 2009, 2022
- *Thomson Reuters*, "Minnesota Super Lawyer®," 2011 (Employee Benefits/ERISA), 2010-2015
- Employee Benefits (ERISA) Law "Lawyer of the Year" in Minneapolis, *Best Lawyers®*, 2012