



Mike Paton was the former chair of the firm's Benefits and Compensation team. Practical, direct and able to explain complicated subject matter succinctly and in a way that can be easily understood, Mike was appreciated by clients and colleagues alike for his pragmatism, substance and cost consciousness on behalf of those he served.

For more than three decades, Mike concentrated his practice on the many legal issues surrounding employee benefits. His benefits practice encompassed a broad spectrum of activities, including drafting and design of both qualified and non-qualified retirement plans, cash balance and other hybrid plans, 401(k) plans and employee stock ownership plans (ESOPs).

Mike counseled regional and national clients on the legal issues involved in the design and administration of health, cafeteria and other fringe benefit plans, including the HIPAA privacy and security requirements and, the interpretation of provisions of the Patient Protection and Affordable Care Act (PPACA).

In addition, Mike advised clients on executive compensation, including compliance with the requirements of Section 409A. As part of his administrative practice, he was closely involved with governmental agencies, including the Department of Labor and the Internal Revenue Service. Moreover, Mike advised a number of tax-exempt, higher education and governmental employers on employee benefit matters relating to qualified plans, 403(b), 457(b) and 457(f) plans and 409A compliance.

Over the course of Mike's career, his experience allowed him to guide clients on pressing or complicated questions. Notably, Mike was a frequent participant in employee benefit seminars on a variety of topics, including PPACA, qualified retirement plans, ESOPs, health benefit plans, fiduciary responsibilities and other employee benefits issues.

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EDUCATION

University of Notre Dame, (B.B.A.), with honors, 1982

Indiana University-Bloomington, (J.D.), magna cum laude, 1985

BAR ADMISSIONS

Indiana

LANGUAGES

English

Honors

Indiana Super Lawyers, 2004-2006, 2008 and 2009

The Best Lawyers in America, 2011-2024; Lawyer of the Year, 2016