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**Kendall W.  
Daines**  
Of Counsel

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#### PRACTICES

Plan Design and Taxation  
Governmental Plans

#### EDUCATION

J.D., *cum laude*, University of  
Michigan Law School, *Order of the  
Coif*  
B.S., University of North Carolina  
Chapel Hill  
B.A., Williams College

#### BAR & COURT ADMISSIONS

District of Columbia

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Kendall W. Daines specializes in Title II of ERISA. She has advised clients on a wide range of tax issues affecting tax-qualified retirement plans.

Ms. Daines joined the Firm in 2001 after working with William M. Mercer, Incorporated, where she specialized in tax-qualified retirement plans. Prior to that she had worked in several other law firms since graduation from law school.

Publications: In Pension & Benefits Week: "Deductibility of ESOP Dividends After EGTRRA: Time to Revamp the Administration of ESOP Dividends" (2002); "Final IRS Rules for Catch-Up Contributions" (2003); "IRS Proposed Rules on Elimination of Optional Payment Forms from Defined Benefit Plans and Other 'Anti-Cutback' Issues" (2004); and "Comparison Chart Shows How 401(k)/(m) Regs. Alter Current Policy" (2005); "Insights into IRS's Updated EPCRS Program" (2006); "IRS Finalizes Comprehensive Update of Code section 415 Regulations" (2007). In Tax Management Compensation Planning Journal: "Proposed IRS Rules on Section 204(h) Notices After EGTRRA" (2002). In Benefits & Compensation Law Alert: "IRS Proposal for 'Phased Retirement' Arrangements" (2005). In Employee Benefits for Nonprofits: "IRS Bulletin Revisits Part-Time Employee Coverage Issues - 403(b) Plans Should Pay Special Attention" (2006). In Journal of Retirement Planning: "Automatic Enrollment Programs and Default Investments: The DOL and IRS Provide More Clarity" (2008). In PlanSponsor Magazine: "Mid-Year Elimination of Safe Harbor Non-elective Contributions" (2009).