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EDUCATION

Georgetown University Law Center

JD

Tufts University

BA

ADMISSIONS

District of Columbia

New York

Malcolm Slee

Principal | Employers & Sponsors Co-Chair

Malcolm Slee advises employers, issuers, plan administrators, associations, and plan trustees on a comprehensive range of issues arising under ERISA, the Internal Revenue Code, and related laws and regulations as they relate to qualified retirement and welfare plans. Malcolm works with many professional employer organizations (PEOs) and has also focused on issues related to providing benefits to the contingent workforce or “gig economy.” In addition, he has particular experience with collectively bargained and multiemployer plans.

Since the enactment of federal health care reform legislation in 2010, Malcolm has focused extensively on helping clients navigate the new statutory rules, guiding the continued operation of their health plans and insurance effectively under federal regulation. Malcolm writes about and advises clients on a broad range of issues arising under health care reform, including health benefit exchanges, internal claims and appeals and external review processes, small business health care tax credits, nondiscrimination rules, the employer mandate or “pay and play” rules, and employer tax reporting obligations.

He also assists clients with drafting comment letters to regulators regarding proposed regulations and guidance, and helping clients develop strategies for managing their businesses and health care coverage within the constraints of federal health care law.

In addition, Malcolm advises employers with regard to their qualified pension and 401(k) plans. He has drafted individually-designed pension plan documents which have been submitted to the IRS for approval of their tax-qualified status, and negotiated favorable resolutions for plans that have been subjected to Department of Labor and IRS audits. He also has prepared applications and obtained approvals from the IRS under the Voluntary Correction Program.

Malcolm also has substantial experience negotiating contracts for pension and health and welfare plans, including contracts with HMOs, PPOs, consultants, life insurance

companies, and health care providers, as well as investment managers, trust custodians, and consultants.

He regularly presents on health care and pension issues to employer groups and associations.

PREVIOUS EXPERIENCE

Leading Lawyer, *The Legal 500 US*, Employee benefits, executive compensation and retirement plans: design (2024)

U.S. Department of Treasury — Tax Law Specialist/Employee Plans, Internal Revenue Service (2012)