



Leslie Thomson

Of Counsel

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Leslie Thomson provides representation in nearly all facets of employee benefits law, from the establishment and design of retirement and welfare plans to the administration and termination of such programs.

She counsels both private and public sector clients and guides them through the many facets of plan compliance and ERISA fiduciary obligations and represents plans, employers, and fiduciaries before the Pension Benefit Guaranty Corporation, the IRS, and the United States Department of Labor.

Leslie also works regularly with employers regarding both single employer and multiemployer pension plans and advises them on managing their funding obligations and withdrawal liability exposure. She has assisted employers with defined benefit de-risking strategies to help them achieve fully funded status and provides useful and practical advice to employers that have been assessed withdrawal liability in challenging such assessments and negotiating settlements.

Leslie counsels clients on their HIPAA privacy and security compliance obligations and has developed HIPAA required documentation that can easily be tailored to each client's needs. She also provides HIPAA training for her clients' workforce and advises clients on how to handle improper uses and disclosures of protected health information.

EXPERIENCE

Employee Benefits Law

Leslie practices exclusively in the employee benefits area, and includes nearly all facets of employee benefits law, her areas of experience include:

- ERISA
- Qualified Retirement Plans
- Multiemployer Pension Plans
- Governmental Agency Audits
- HIPAA Privacy & Security Compliance

CLIENT RESULTS

Counseled client facing significant withdrawal liability exposure on construction industry exception rules to avoid withdrawal liability.

PRACTICES

Employee Benefits and Executive Compensation
Tax

EDUCATION

University of Florida, LL.M., 2001
Taxation

University of Montana, J.D., 2000

University of Washington, B.A., 1989

BAR ADMISSIONS

Montana

Successful resolution of Department of Labor case regarding fiduciary breach without monetary penalties.

Development of HIPAA compliant policies and procedures to ensure clients meet HIPAA obligations and avoid civil penalties.

BLOG POSTS

"P-R-I-V-A-C-Y is Priceless to Me: The 2024 Privacy Rule," *Benefits Dial*, July 25, 2024

"You Live, You Learn... Correcting "Qualification Failures" under the Self-Correction Program," *Benefits Dial*, February 21, 2024

"Crazy Little Thing Called . . . Automatic Enrollment," *Benefits Dial*, May 19, 2023

"Easy Money...Self-Certify Your Hardships Away," *Benefits Dial*, February 10, 2023

PROFESSIONAL AND CIVIC AFFILIATIONS

- Montana State Bar Association, Member
- American Bar Association, Member
- American Society of Pension Professionals and Actuaries, Member