# **P** Spencer**Fane**

**Natalie Miller** Of Counsel

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#### Overview

Natalie Miller advises benefit plan providers, administrators, and employers on matters related to ERISA and the tax code that impact employer sponsored benefit plans. She proactively helps clients navigate the complex regulatory requirements governing employee benefit plans by partnering on an array of matters including day-to-day plan administration, plan governance, and correction of operational issues. Natalie also regularly assists clients in drafting governing plan documents and communications, and negotiating service provider agreements.

In addition, Natalie brings valuable insight from past in-house ERISA counsel roles, where she handled a range of qualified and nonqualified plan issues advising both single employer and collectively bargained multiemployer plans as well as a retirement plan service provider.

#### Education

- University of Kansas School of Law (J.D.)
- University of Kansas (B.A.)

# **Bar Admissions**

- Kansas, 2003
- Missouri, 2004

# **Presentations and Publications**

• "ACA Section 1557 Final Rule: What Healthcare And Insurance Providers Must Know," HR.com, July 2024

### **Related Experience**

- Drafting governing plan documents for defined benefit and defined contribution plans.
- Assisting with drafting and review of plan participant communications.
- Advising on the implementation of employer reporting required under the Affordable Care Act.
- Advising on the administration of plan claims and appeals procedures.
- Assisting with correction of operational issues such as plan loans and required minimum distributions.
- Advising during educational sessions regarding nonqualified deferred compensation plans.