



Mary A. Brauer Of Counsel

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Mary Brauer is of counsel in Reinhart's Employee Benefits Practice and a pioneer in advancing diversity in the legal profession. In the early 80s, she was not only the firm's first female shareholder, but also the first among other large Milwaukee law firms. Her ambitious mindset and genuine interest in helping structure plans that benefit thousands of employees are markers of her exceptional career.

With a legacy spanning more than four decades, Mary provides legal counsel on a wide range of retirement plans and employee benefits matters for corporations, governmental entities and tax-exempt organizations on issues ranging from plan design to plan termination. She draws upon her accumulated knowledge and deep experience to navigate legal complexities and deliver practical solutions.

Complimenting her law degree, Mary holds a master's degree in public administration, which provides her with big-picture insight when working with government agencies and policy issues involving tax law. She finds her career fulfilling because her work directly contributes to the benefit plans that help individuals and families secure their financial future.

Away from the office, Mary is an enthusiastic amateur musician, playing the piano and, for many years, the French horn with the Denver Philharmonic Orchestra. She is also a [long-time supporter and champion](#) of the Denver Public Schools.

Education

- J.D., cum laude, University of Wisconsin Law School (Editor, Wisconsin Law Review)
- M.A., University of Minnesota
- B.A., magna cum laude, Lawrence University



Bar Admissions

Wisconsin, Colorado

Practices

- Employee Benefits

Services

- Corporate and Governmental Benefit Plans
- Nonprofit Organization Plans

Matters

- Counsel to employers on pension and deferred compensation plans including plan design, funding, operation and termination in compliance with Internal Revenue Code sections 401(a), 401(k), 403(b), 415(m), 457(b) and 457(f) and ERISA
- Counsel on fiduciary and prohibited transaction aspects of retirement plan investments and administration
- Counsel to employers on medical and other welfare benefit plans covering active employees and retirees, including plan design, administration and funding in compliance with tax laws and ERISA
- Counsel on laws governing reporting, disclosure and employee communications for benefit plans
- In pursuit of the goal of tax law simplification, served as member and chair of an American Bar Association subcommittee that successfully advised Congress to eliminate the dauntingly complex "combined retirement plan limits" of Internal Revenue Code section 415(e)

Honors & Affiliations

Honors

- Selected as a charter member of the American College of Employee Benefits Counsel at its inception in 2000
- Martindale-Hubbell AV® Preeminent Peer Review Rated

Affiliations

- State Bars of Colorado and Wisconsin
- American Bar Association
- Phi Beta Kappa

- Employee Benefits Committee of the American Bar Association (Taxation Section)
- Charter member of the American College of Employee Benefits Counsel
- Benefits Law Journal (Former Editorial Advisory Board Member)
- Member of the Denver Philharmonic; French horn section

Presentations

- "Anti-Cutback Rule May Prevent Decrease in ERISA Pension Benefits Due to Change in Plan Interpretation," August 2013
- "Effect of Colorado Civil Union Act and Windsor Decision on Colorado Retirement Plans," July 2013
- "Poor Defined Benefit Pension Plan Investments: May Plan Participants Sue?" March 2013
- "State and Local Government Pensions: In What Circumstances Can Governments Reduce Pension Benefits?" *Benefits Law Journal*. Winter 2007. Vol. 20, No. 4, page 61
- "Welfare Plan Mergers and Spin-Offs: Many Rules, Little Guidance." *Benefits Law Journal*. Summer 1995. Vol. 8, No. 2, page 59
- "What the Courts Think COBRA Means: The Early Cases." *Benefits Law Journal*. Spring 1992. Vol. 5, No. 61, page 61