



## Jessica P. Culotti Shareholder

MILWAUKEE, DENVER

**OFFICE:**  
414.298.8204

[jculotti@reinhartlaw.com](mailto:jculotti@reinhartlaw.com)

LinkedIn:  
<https://www.linkedin.com/pub/jessica-culotti/13/46/6a7>

Jessica Culotti advises clients on the complex issues surrounding employee benefits, offering solutions that make solid business sense. As a shareholder in Reinhart's Employee Benefits Practice, she represents primarily government, tax-exempt and corporate employers in:

- Retirement plan compliance and administration
- Compliance with ERISA (Employee Retirement Income Security Act of 1974)
- The Internal Revenue Code, and
- Fiduciary best practices

Her clients include state, county and city governments, public universities, nonprofits and corporations across the United States, representing plans from \$500 million to as large as \$55 billion.

Employee benefits is a complex area of law, and Jessica's clients appreciate her responsiveness and the practical, straightforward counsel she provides. Her extensive experience allows her to present creative and sound legal strategies to help employers stay in compliance with the law and do what is right for their employees and their organizations.

Jessica continuously expands her extensive knowledge and network, serving as Board Secretary for the Wisconsin Retirement Plan Professionals, Ltd. She's also a member of the National Association of Public Pension Attorneys' Tax Committee (NAPPA) and is a regular speaker at its annual conference.

In addition to her professional affiliations, Jessica serves the community as a member of the President's Service Circle of the Wisconsin Humane Society and the Board of Directors for Meta House, which provides housing, counseling and career services for women and children with alcohol and drug addiction issues.

Jessica and her husband enjoy trying different restaurants, hiking and spending time with their two Corgis.



## Education

- J.D., magna cum laude, University of Wisconsin Law School; Order of the Coif
- B.A., University of Minnesota (Journalism and Strategic Communications)

## Bar Admissions

Wisconsin, Illinois, Minnesota, Colorado

## Practices

- Employee Benefits
- Institutional Investor Services

## Services

- Corporate and Governmental Benefit Plans
- Multiemployer Plan (Taft-Hartley)
- Tax-Exempt Organizations

## Matters

- Advises multiple public retirement funds, single-employer and Taft-Hartley funds on plan qualification, benefit administration and fiduciary responsibility
- Represents clients in negotiations with and audits from the Internal Revenue Service (IRS) and Department of Labor (DOL)
- Assists clients with identification and correction of plan errors under the IRS's Employee Plans Compliance Resolution System
- Negotiates service provider contracts with service providers including actuaries, pharmacy benefit managers, managed medical review organizations and investment consultants
- Counsels Taft-Hartley, single-employer clients and government plans on issues related to Qualified Domestic Relations Orders (QDROs)

## Honors & Affiliations

- National Association of Public Pension Attorneys (NAPPA)
- Wisconsin Retirement Plan Professionals, Ltd. (Board Secretary)
- Wisconsin Humane Society (President's Service Circle)
- Forward 48 Participant, Fall 2020



- Association for Women Lawyers
- Wisconsin Bar Association
- Milwaukee Bar Association

## Presentations

- "Nothing is Certain Except Death, Taxes, and Re-Employed Retirees: Taxes of Dying, Disability, and Returning to Work," moderator, National Association of Public Pension Attorneys 2022 Legal Education Conference (June 23, 2022)
- "Common Plan Errors and Corrections from a Benefit Administration and an EPCRS Perspective," National Association of Public Pension Attorneys 2021 Virtual Legal Education Conference (June 22, 2021)
- "Vesting – Not Another Discussion of the California Rule," National Association of Public Pension Attorneys Winter Seminar (February 20, 2020)
- "Legal Update on ACA and DOMA," Sheboygan Area SHRM (November 21, 2013)
- "*U.S. v. Windsor*: Fall of DOMA and Impact on Employee Benefit Plans," Metro Milwaukee SHRM Legislative Group (October 17, 2013)
- "HIPAA: Questions Answered; DOMA: Questions Raised," Milwaukee Bar Association (September 13, 2013)