Reinhart

Martha J. Mohs

Shareholder

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As a shareholder in the firm's Employee Benefits Practice, Martha Mohs counsels Taft-Hartley, corporate and government clients in navigating the complex regulations and moving targets often associated with managing qualified retirement plans.

She assists her clients in all areas impacting qualified retirement plans, including plan design and strategy, plan investments, prohibited transactions, service provider arrangements, mergers and acquisitions, and benefit claims. She also collaborates with plan sponsors and fiduciaries to provide counsel during audits by regulatory agencies, ensure ongoing compliance with federal law including ERISA and the Internal Revenue Code, and provide guidance regarding corporate governance issues, fiduciary risk management and fiduciary compliance.

Martha's straightforward, practical approach and breadth of experience helps clients avoid pitfalls and make informed, strategic decisions. She draws on the many resources of Reinhart's full-service Employee Benefits Practice to ensure her clients have the most timely and relevant information available when evaluating available options.

Martha approaches each client and matter with the mindset of being fully invested in the best possible outcome. She takes pride in the long-term aspect of her client relationships and using her strategic and critical thinking skills to set clients up for success.

Additionally, she is passionate about the importance of early education and serves on the Human Resources Board of the Next Door Foundation, a nonprofit organization that helps underrepresented children and families build a brighter future.

Outside of the office, Martha enjoys traveling, good food, reading and spending time with her family.

Education

- J.D., cum laude, University of Wisconsin Law School

- B.A., University of Wisconsin-Madison

Bar Admissions

Wisconsin

Practices

- Employee Benefits
- Institutional Investor Services

Services

- Multiemployer Plan (Taft-Hartley)
- Corporate and Governmental Benefit Plans
- Qualified Retirement Plans
- Employee Benefits Plans in Mergers and Acquisitions

Matters

- Drafting and restating defined contribution and defined benefit plans for corporate clients and Taft-Hartley funds
- Consulting on design issues and opportunities impacting retirement plans, including conversion of traditional defined benefit plans to variable annuity plans
- Preparing filings under the Internal Revenue Service (IRS) and U.S. Department of Labor (DOL) correction programs for complex operational and fiduciary errors involving retirement plans
- Assisting clients during DOL and IRS audits of employee benefit plans
- Developing governance materials for fiduciaries
- Negotiating service provider agreements, including administrative service agreements, consulting agreements and network provider agreements
- Conducting employee benefit due diligence as part of corporate transactions

Honors & Affiliations

Honors

- *Best Lawyers in America* "Ones to Watch"

Affiliations

- Milwaukee Bar Association
- State Bar of Wisconsin
- Greater Milwaukee Employee Benefits Council
- Wisconsin Retirement Plan Professionals, Ltd.
- Next Door Foundation (Human Resources Advisory Board)
- Wisconsin International Law Journal (Former Editor-in-Chief)

Presentations

- “Defined Contribution Plan Forfeiture Issues,” presenter, 2025 International Foundation of Employee Benefit Plans, 71st Annual Employee Benefits Conference
- “SECURE 2.0 Implementation Pitfalls and Creative Strategies for Compliance,” presenter, 2024 Wisconsin Retirement Plan Professionals
- “SECURE 2.0 Pension-linked Emergency Savings Accounts,” presenter, 2024 Strafford
- "Regulatory Updates for Defined Contribution Plans,” presenter, 2019 Milwaukee Bar Association

Publications

- Playing by the Rules with DC Plan Forfeitures, author, *Benefits Magazine* (September/October 2025)
- Take the "Hard" Out of Hardship Distributions With a Substantiation Policy, author, *Benefits Magazine* (November/December 2024)
- IRS Provides Additional Clarity on RMD Calculations, author (March 3, 2022)
- Impact of American Rescue Plan Act of 2021 on Corporate Sponsored Retirement and Executive Compensation Plans, co-author (March 26, 2021)
- New IRS Guidance for Implementation of SECURE Act and CARES Act Provisions, author (June 29, 2020)
- DOL Releases Final Rule Expanding Use of Electronic Delivery of ERISA Documents, author (June 16, 2020)
- IRS FAQs Addressing Distributions and Loan Relief Available Under the CARES Act, author (May 6, 2020)
- New Guidance Provides Relief and Extension of Deadlines to Employee Benefit Plans, Participants and Service Providers, co-author (May 1, 2020)
- How the CARES Act Impacts Employee Benefit Plans, co-author (March 30, 2020)
- SECURE Act and More: Year-End Spending Bill Packed with Changes to Employee Benefit Plans, co-author (January 15, 2020)

- DOL Issues Proposed Regulations Providing Alternate Method of Electronic Delivery of Retirement Plan Notices, author (December 4, 2019)
- United States Supreme Court Finds Church-Affiliated Retirement Plans are Exempt From ERISA, author (June 6, 2017)

- Transnational Child Support Enforcement and the Need for a Reciprocal Agreement between the United States and Mexico, author, *Wisconsin International Law Journal* (Spring 2015)