



**RUSSELL C. SHAW**

Partner

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## SERVICES



Business Services  
Business Succession  
Closely Held & Family-Owned Businesses  
Corporate & Partnership Tax  
ERISA Claims  
ESOPs (Employee Stock Ownership Plans)  
Employee Benefits & ERISA  
Mergers & Acquisitions

## EDUCATION

The Ohio State University, J.D.  
The Ohio State University, B.S., B.A.

## LICENSED TO PRACTICE

Ohio  
U.S. District Court, Northern District of Ohio  
U.S. Supreme Court

## RECOGNITION

AV® rated by Martindale-Hubbell Recognized by Chambers USA,  
2006-18 Recognized by Best Lawyers®, 1995-24 Selected for  
inclusion to Ohio Super Lawyers, 2011-14

## OVERVIEW

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Russ is a partner who has focused his practice on employee benefits since 1970 with a nationwide law practice that encompasses every type of employee benefit plan. This includes retirement plans, executive deferred compensation plans, welfare benefit plans, Voluntary Employees' Beneficiary Association (VEBAs) plans, and 403(b) tax-deferred annuity plans. His practice also includes plan design, administration, funding methods, retirement plan qualification, prohibited transaction and fiduciary liability issues, termination of defined benefit plans, 401(k) plans, Employee Stock Option Plans (ESOPs), multi-employer plans, joint apprenticeship committee programs, and public and private retiree benefits. He also advises charitable foundations and other tax-exempt organizations on tax, fiduciary, and related matters.

With his in-depth knowledge of both Employee Retirement Income Security Act of 1974 (ERISA) and non-ERISA benefit matters, Russ often assists the firm's employee benefits litigation team in cases involving breach of fiduciary duty, fraud, self-dealing, denial of benefits, and benefits discrimination.

Russ has practiced before the national and regional offices of the Internal Revenue Service (IRS), and the national district offices of the Department of Labor and the Social Security Administration. He has testified before the Senate Finance Committee on employee benefit issues and has participated in meetings sponsored by the Department of Treasury, the Internal Revenue Service, and the Department of Labor. He was a Treasury Department Appointee to the Ad Hoc Committee on Tax Reform Act of 1986 compliance.

Prior to joining Walter Haverfield, Russ led the Employee Benefits Group of a large, corporate law firm. In the 1960s, he was a captain in the U.S. Army. He was on General Westmoreland's legal staff while serving in Vietnam. After Dr. Martin Luther King, Jr.'s assassination, he served on the Hollingsworth Board, which investigated the use of the National Guard and reservists in civil disturbances.

Russ enjoys lecturing on employee benefit and fiduciary liability issues to various professional and nonprofit organizations, and is an adjunct professor of law at Case Western Reserve University School of Law.

## EXPERIENCE

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- Preparing and submitting Voluntary Correction Program (VCP) filings involving many complex and novel errors, including negotiating compliance statements with the IRS
- Assisting clients in implementing required corrections under compliance statements issued by the IRS
- Advising clients on specific tax and ERISA compliance issues
- Managing audits of qualified plans that raise numerous complex issues
- Assisting municipalities with issues that surrounded their Section 457 plans' compliance with the current rules
- Assisting clients in implementing corrections required under compliance statements issued by the IRS
- Representing a tax-exempt entity in the spinoff of its employees' pension benefits from a multiple employer pension plan to a single employer plan

- Advising clients with respect to plan terminations, and, with respect to defined benefit plans, annuity purchases
- Defending claims of breach of fiduciary duty, fraud, self-dealing, denial of benefits, and benefits discrimination
- Revising corporate-sponsored prototype plans to meet new federal legislation requirements
- Advising businesses on employee-benefit related issues in mergers, acquisitions, divestitures, and corporate reorganizations, including integration of 401(k) plan and welfare plan benefits for large and small groups of employees from divergent backgrounds
- Providing due diligence to clients in mergers and acquisitions
- Advising tax-exempt entities on all aspects of obtaining and maintaining their exempt status and complying with state charitable contribution reporting requirements

## ASSOCIATIONS

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- Member, American Bar Association
- Member, Ohio State Bar Association
- Member, International Foundation of Employee Benefit Plans
- Former Vice President and Trustee, United Way Services
- Former President and Trustee, Ohio United Way
- Member, Ohio Governor's Operations Improvement Task Force
- Former Chairman, Ohio Advisory Council for the Aging
- Former Trustee, University Settlement