



## MICHAEL J. FLANAGAN

Partner, Employee Benefits Practice Leader

mflanaga@hodgsonruss.com 716.848.1480

For more than 15 years, Michael has concentrated his practice in employee benefits law, with a focus on welfare benefits. He represents numerous public employers such as school districts and municipalities while also counseling employers in many different types of private sector industries, such as manufacturing, healthcare and more. Mike's private employer clients cover a broad range of industries and he is fully equipped to handle different sectors.

Mike is proficient in matters regarding the Affordable Care Act (ACA), the Consolidated Omnibus Budget Reconciliation Act (COBRA), the Employee Retirement Income Security Act of 1974 (ERISA), the Health Insurance Portability and Accountability Act (HIPAA), and tax compliance for welfare plans.

He has considerable experience in drafting employee benefit plan documents and summary plan descriptions, as well as negotiating administrative service agreements related to the operation of self-insured health plans. Mike also has substantial experience defending clients who have received proposed assessment penalties under the Affordable Care Act.

### Honors

- Listed, *Buffalo Business First/Buffalo Law Journal's* Legal Elite of Western New York, 2020
- Former Articles Editor, *Buffalo Law Review*
- Listed, *Upstate New York Super Lawyers* Rising Stars, 2015 - 2016

The Guaranty Building  
140 Pearl Street  
Suite 100  
Buffalo, NY 14202

### Practices & Industries

Employee Benefits  
Education  
Affordable Care Act  
Cybersecurity & Privacy

### Admissions

New York

### Education

Binghamton University, B.A.  
University at Buffalo School of Law,  
J.D., magna cum laude

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## Experience

A Hodgson Russ team helped a large public company organize and restructure its numerous and complex benefit programs into a single, comprehensive ERISA welfare benefits plan. In this process, our attorneys assisted the client by drafting a consolidated ERISA plan document and summary plan description; providing counsel with respect to the implementation and administration of wellness and smoker cessation initiatives that included advice regarding compliance with HIPAA nondiscrimination rules; and providing counsel with respect to the implementation and administration of a disease management and electronic health record initiative that included advice regarding compliance with federal (i.e., HIPAA) and state law privacy and security laws. We also provided counsel with respect to the implementation and administration of policies and procedures designed to ensure compliance with FMLA, COBRA, the Children's Health Insurance Program Reauthorization Act, the Genetic Information Nondiscrimination Act, the Wellstone-Domenici Mental Health Parity Act, the proposed cafeteria plan regulations, and the Affordable Care Act. Additionally, our attorneys provided a comprehensive review of numerous administrative service agreements related to the client's complex health care program involving disease management and wellness initiatives and electronic health records, and counsel with respect to numerous retiree plan benefit structures.

When a European-based heavy machinery manufacturer sought to strengthen its presence in North America, it saw in a U.S. company the perfect opportunity to expand its product line and distribution capabilities in the United States. With the help of Hodgson Russ, the U.S. division of this manufacturer completed the acquisition of this company and its complementary product line, thereby significantly increasing the size of its U.S. operations and positioning itself for future growth in this market. The acquisition — valued at approximately \$43 million, combining a cash purchase price and assumption of debt — is the multinational manufacturer's largest U.S. acquisition to date. The company's U.S. employee base more than quadrupled with the addition of the U.S. company's approximately 400 employees, and it added locations in Alabama, Florida, Indiana, Iowa, Kentucky, Tennessee, Texas, and other states to its manufacturing and distribution network. Prior to this acquisition, Hodgson Russ handled the incorporation of the European manufacturer's U.S. division and its acquisition of a smaller U.S. manufacturing company. In connection with this expansion, we designed and drafted restricted stock plans to incentivize their key employees. Since this transaction, Hodgson Russ has represented this client in two additional acquisitions, one on the East Coast and one on the West Coast.

## In the News

Cadence Bank Announces Agreement to Sell the Insurance Operations of Cadence Insurance to Arthur J. Gallagher & Co.  
*Cadence Bank (Press Release)*, October 24, 2023

Thought Leaders - Employee Benefits Demand Change During Pandemic  
*Buffalo Business First*, April 23, 2021

People's United Bank Agrees to Sell People's United Insurance Agency to AssuredPartners  
*Yahoo! Finance*, September 22, 2020

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Peak Resorts Completes Acquisition Of Hunter Mountain For \$36.8 Million  
*The Street*, January 7, 2016

Employers Stay on Path as ACA Upheld  
*Buffalo Law Journal*, July 6, 2015

Not All Is Well With Wellness Programs  
*Buffalo Law Journal*, January 12, 2015

In Question: Health Benefits for the Retired  
*Buffalo Law Journal*, December 15, 2014

## **Press Releases**

Sixty-three Hodgson Russ Attorneys Named to 2016 Upstate New York Super Lawyers, Hugh Russ Listed Among Top 50  
*Press Release*, August 31, 2016

Sixty-Four Hodgson Russ Attorneys Named to 2015 Upstate New York Super Lawyers, Hugh Russ Listed Among Top 50  
*Press Release*, August 19, 2015

Hodgson Russ Announces Five Newly Elected Partners  
*Press Release*, December 30, 2014

## **Publications**

U.S. Department of Education Announces Long-Awaited Final Title IX Regulations  
*Hodgson Russ Education Alert*, April 25, 2024

Welfare Plan Fiduciaries Sued Due to Excessive Pharmacy Costs  
*Hodgson Russ Employee Benefits Alert*, March 19, 2024

A Look at the IRS's Proposed Long-Term Part-Time Employee Regulations  
*Hodgson Russ Employee Benefits Alert*, March 8, 2024

Alternative Instruction for Suspended Students  
*Hodgson Russ Education Alert*, October 20, 2023

SECURE 2.0 Update: IRS Announces Two-Year Delay for New Roth Catch-Up Contribution Rule Implementation  
*Hodgson Russ Employee Benefits Alert*, September 6, 2023

IRS Provides New Required Minimum Distribution Relief and Guidance  
*Hodgson Russ Employee Benefits Alert*, August 16, 2023

NYSED to Begin Monitoring School District Websites for Compliance with Privacy Laws  
*Hodgson Russ Education Alert*, July 21, 2023

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IRS Issues EPCRS Guidance to Implement SECURE 2.0's Expansion of Self-Correction Opportunities

*Hodgson Russ Employee Benefits Alert*, June 22, 2023

Orthodox Jewish Parent Group Challenges New York State Education Department Substantial Equivalency Regulations in State Court

*Hodgson Russ Education Alert*, April 18, 2023

Employee Benefit Plans Face Administrative Transition at the End of the COVID-19 National/Public Health Emergencies

*Hodgson Russ Employee Benefits Alert*, March 29, 2023

## **Presentations & Events**

38th Annual School Client Conference

Buffalo Marriott Niagara 1340 Millersport Hwy, Amherst, NY 14221, January 13, 2023

2020 Labor & Employment Webinar Series

November 19, 2020

35th Annual School Client Conference

Millennium Hotel, 2040 Walden Avenue, Buffalo NY 14225, January 17, 2020

25th Annual Labor & Employment Conference

Buffalo Niagara Marriott, Amherst, NY, November 14, 2019

Important Employee Benefit Issues for Payroll Professionals

October 10, 2019

24th Annual Labor & Employment Conference

Buffalo Niagara Marriott, Amherst, NY, November 15, 2018

Western New York Education Law Conference

Erie County Association of School Boards and the WNY Educational Service Council, August 1, 2018

33rd Annual School Client Conference

Millennium Hotel Buffalo, 2040 Walden Ave, Buffalo, NY, January 12, 2018

32nd Annual School Client Conference

Cheektowaga, New York, January 13, 2017

31st Annual School Client Conference

Millennium Hotel Buffalo, 2040 Walden Ave, Buffalo, NY, January 15, 2016

## **Professional Affiliations**

- New York State Bar Association

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### **Community & Pro Bono**

- Member, Innovation, Creativity and Entrepreneurship Council: Buffalo State College

