



AMY P. WALTERS

Partner

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Amy has over 20 years of experience advising employers regarding all aspects of retirement, welfare and executive compensation legal compliance. She advises private companies, non-profits and governmental entities concerning the formation, design and operation of qualified retirement plans, 403(b) and 457 plans, welfare benefit plans and executive compensation arrangements.

She assists clients with a variety of complex regulatory compliance and taxation issues, including resolving voluntary compliance, and plan examination matters before the IRS and DOL. A major focus of Amy's practice emphasizes advising clients on a proactive approach to comprehensive ERISA fiduciary compliance and governance.

Amy has substantial experience representing buyers and sellers in transactions and addressing post-transaction issues related to the merger, transition and integration of employee benefit plans.

Amy applies her employee benefits experience to assist home care entities in meeting their New York Wage Parity Act obligations, providing advice that is specific to Wage Parity, but also addresses compliance with the federal laws applicable to employee benefit plans.

Amy is a member of the firm's Canada-U.S. Cross-Border practice and routinely advises Canadian companies and individuals regarding U.S. employee benefits compliance and tax matters.

Honors

- Listed, *Best Lawyers in America* (Employee Benefits [ERISA] Law) 2018 - 2024

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

Toronto
Practice restricted to U.S. law
22 Adelaide Street West, Suite 2050
Toronto, ON M5H 4E3
416.595.5100

Practices & Industries

Employee Benefits
Canada-U.S. Cross-Border
Affordable Care Act
Cybersecurity & Privacy
Home Care

Admissions

Alaska
New York

Education

University of Tulsa, B.S.
University of North Carolina -
Chapel Hill, M.S.
Georgetown University Law Center,
J.D., cum laude

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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

Press Releases

83 Hodgson Russ LLP Attorneys Ranked in 2024 Edition of *Best Lawyers in America*
August 17, 2023

71 Hodgson Russ Attorneys Ranked in 2023 Edition of *Best Lawyers in America*
Hodgson Russ Press Release, August 19, 2022

55 Hodgson Russ Attorneys Ranked in 2022 Edition of *Best Lawyers in America*
Hodgson Russ Press Release, August 19, 2021

55 Hodgson Russ Attorneys Ranked in 2021 *Best Lawyers in America*
Hodgson Russ Press Release, August 20, 2020

52 Hodgson Russ Attorneys Named to Various *Best Lawyers* Listings
Hodgson Russ Press Release, August 20, 2019

48 Hodgson Russ Attorneys Named to Various Best Lawyers Listings
Press Release, August 15, 2018

Fifty-two Hodgson Russ Attorneys Named to 2018 Best Lawyers Listing, Five Included in “Lawyer of the Year” Categories
Press Release, August 15, 2017

Publications

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

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

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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

Final New York State Budget Imposes New Requirements for New York Home Care Providers and Significant Financial Investments for the Health Care Industry

Hodgson Russ Home Care and Healthcare Alert, May 16, 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

Group Health Plan Sponsors Required to Submit First Attestation of Compliance with Gag Clause Prohibition

Hodgson Russ Employee Benefits Alert, March 16, 2023

SECURE 2.0 Makes Numerous Changes to Retirement Plan Rules

Hodgson Russ Employee Benefits Alert, January 12, 2023

New Year, New Home Care Laws: Medicaid-Funded Home Health Care Services Must Implement EVV by January 1, 2023

Hodgson Russ Home Care Alert, December 20, 2022

Presentations & Events

68th Tax Institute

UB School of Management, Buffalo Marriott Niagara, November 4, 2022

Employee Benefits and Fiduciary Update

UB School of Management 68th Tax Institute

November 4, 2022

Cybersecurity for ERISA Plan Fiduciaries

Anchorage ERISA Forum Webinar

April 6, 2022

Federal and State Taxation of Deferred Compensation

July 28, 2021

School Client Conference Webinar Series 2021

January 15, 22, and 29

Planning with IRAs After the SECURE and CARES Acts

Financial Planning Counselors of WNY, July 22, 2020

The Hodgson Russ CARES Act Webinar Series – A Primer for Businesses

April 6 & 13, 2020

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35th Annual School Client Conference
Millennium Hotel, 2040 Walden Avenue, Buffalo NY 14225, January 17, 2020

Important Employee Benefit Issues for Payroll Professionals
October 10, 2019

Anchorage ERISA Forum
March 6, 2019

