

Tim Goodman

Partner

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Minneapolis – 612.340.2825



Tim assists employers in navigating complex tax and employment laws that govern the benefits they provide to executives and employees.

Tim works with employers on health and retirement plans, and executive compensation. Tim works with employers, with a special focus on assisting cooperatives, agribusiness companies, hospitals and health care entities, and tax-exempt organizations. Tim advises on health benefits including health care reform (the ACA), wellness plans, telemedicine, and employee assistance plans. His ACA experience includes taxes and penalties; including section 4980H and the employer shared responsibility fee, reporting (Form 1095-C), notices and mandates. Tim helps employers with the complex rules governing retirement plans and assists them to review operations, address errors, and maintain the tax-qualified status of their plans. His experience includes qualified and nonqualified retirement plans (including defined benefit, 401(k), 403(b), 457(b), and 457(f) plans, and section 409A). On executive benefits, Tim assists with employment agreements, severance arrangements, deferred compensation, and incentive plans. With health care entities, Tim also assists on sign-on bonuses, reasonable compensation under section 4958, and the excise taxes under section 4960 (added by the Tax Cuts and Jobs Act).

Select Experience

Representative examples of employee benefit matters that Tim has assisted employers include:

- Review excise taxes under section 4960
- Respond to penalties under section 4958 of the Affordable Care Act (ACA)
- Design wellness programs
- Respond to IRS and DOL audits

Education

- University of Minnesota Law School (J.D., 1998)
 - *magna cum laude*
 - Member, *Minnesota Law Review*
 - Director, National Moot Court
- University of Minnesota (B.A., 1993)

Bar Admissions

- Minnesota

Professional Affiliations

- Past Chair, Employee Benefits Section, Minnesota State Bar Association
- Past President, Minnesota Retirement Benefits Association (Midwest Pension Conference)
- Past President, Minneapolis Pension Council
- Member, Minnesota State Bar Association, Employee Benefits Section and Taxation Section
- Member, Hennepin County Bar Association
- Past President, Vice-President, Treasurer, Secretary, and 30-Year Member of Board of Directors, of the Minnesota Justice Foundation (a non-profit corporation that promotes pro bono opportunities for law students and fundraises to support clerkships at public interest agencies serving low-income individuals)
- Past Adjunct Professor, University of Minnesota Law School

Accolades

- *Best Lawyers in America*®, ERISA Law, Minneapolis, 2025-2026
- *Minnesota Monthly*, "Top Lawyers in Minnesota," Employee Benefits Law, 2024-2025
- Dorsey Pro Bono Champion
- BTI Client Service All-Star Attorneys, 2020
- MSBA North Star Lawyer

Additional Information

- Contributing author from 2005-2017 for the ERISA chapter of *Employment Law and Practice*, 3d ed., Minnesota Practice Series, published by West (2011 plus annual updates)
- Author of numerous client updates

Select Presentations

- "Paid Leave Panel," National Conference of Farmer Cooperatives HR Conference, October 2024
- "Benefits Update," National Conference of Farmer Cooperatives HR Conference, October 2024
- "Benefit Plans: Developments and Best Practices," Minneapolis Seminar, August 2024
- "Best Practices for Benefit Plans and Payroll," North Dakota Seminar, July 2024
- "Benefit Plan Developments," North Dakota Seminar, July 2024
- "Benefit Developments, Opportunities, and Challenges," National Conference of Farmer Cooperatives HR Conference, October 2023
- "Employee Leaves: Mastering the ADA and FMLA," Fargo Seminar, May 2023
- "Payroll Stories from the Twilight Zone – Intersection of HR, Benefits, and Compensation," Fargo Seminar, May 2023
- "COVID's Legacy – End of Public Health Emergency and Impact on Employment and Benefits," Fargo Seminar, May 2023
- "Health and Welfare Plan Update," Fargo Seminar, May 2023
- "Retirement Plan Update – SECURE ACT 2.0, Investment Guidance, and More," Fargo Seminar, May 2023

- “Ethical Considerations for Employee Benefits Attorneys,” Advanced Employee Benefits Workshop, Minnesota CLE, February, 2023
- “Benefits Update: Trending Topics and Overview of Developments,” National Conference of Farmer Cooperatives HR Conference, October 2022
- “The Escalating Challenges of Remote Work,” Minneapolis Seminar, August 2022
- “Health, Cafeteria, and Fringe Benefit Plan Developments,” Minneapolis seminar, may 2022
- “Top 10 List: Benefit Plans To Dos,” Fargo Seminar, May 2022
- “Remote Employees: Tax, Payroll, Licensing, and More,” Fargo Seminar, May 2022
- “COVID and Reasonable Accommodation,” Fargo Seminar, May 2022
- “Taxing HR: Compensation, Constructive Receipt, Section 409A and More,” Fargo Seminar, May 2022
- “Cybersecurity: HR and Benefits,” Fargo Seminar, May 2022
- “Hot Topics,” Fargo Seminar, May 2022
- “Benefit Plans and State Law Developments,” Minneapolis Seminar, February 2022
- “Developments in Benefits Law,” National Conference of Farmer Cooperatives HR Conference, October 2021
- “FSA Questions and Answers,” Minneapolis Seminar, June 2021
- “What to do with \$2.67 Billion Dollars (or Something Less): The Blue Cross Blue Shield Anti-Trust Settlement,” Minneapolis Seminar, June 2021
- “Health, Cafeteria, and Fringe Benefit Plan Developments,” Minneapolis Seminar, June 2021
- “At Work with COVID,” Fargo Seminar, May 2021
- “Benefit Developments,” Fargo Seminar, May 2021
- “2021 Legislative & Regulatory developments,” Minneapolis Seminar, April 2021
- “ERISA 101: General Overview – ERISA and the Code, Benefit Claims, and ERISA Litigation,” MSBA Benefits Section, January 2021
- “Regulators Knocking on Your (Home) Door: Employment and HR Issues Raised by Remote Work,” Minneapolis Seminar, April 2021
- “Recent Changes in Benefits Law,” National Conference of Farmer Cooperatives HR Conference, October 2020
- “Retirement Plan Developments & Coronavirus Impact on Plans,” Minneapolis Seminar, September 2020
- “Coronavirus: Fringe Benefits, EAPs, and More,” Minneapolis Seminar, June 2020
- “Health Plan Developments,” Minneapolis Seminar, June 2020
- “Coronavirus: Employment & Benefit Impacts,” Fargo Seminar, May 2020
- “FFCRA Emergency Leave,” Fargo Seminar, May 2020
- “Benefits Update,” Fargo Seminar, May 2020
- “Tax & Benefits Challenges Ahead,” Minneapolis Seminar, April 2020
- “The SECURE Act,” Minneapolis Seminar, March 2020
- “Retirement Plan Developments and Updates: New Laws, Regulations, and Guidance, Plus Case Law Developments,” Minneapolis Seminar, November 2019
- “ERISA, Benefits, and Taxes: New, Noteworthy, and More,” National Conference of Farmer Cooperatives HR Conference, October 2019
- “Health Plan Litigation: More Risks and Employer response Planning Ahead for an Effective Defense,” Minneapolis Seminar, June 2019
- “HR & Benefit development: Mobile Workforce, Marijuana & the Workforce, Parental Leave, DOL & IRS Plan Audits, & More,” Fargo Seminar, May 2019

- “Cybersecurity: HR & Benefits,” Fargo Seminar, May 2019
- “Retirement Plans & Benefit Plans Checklist,” Fargo Seminar, May 2019
- “What’s New and Cutting Edge in the Employee Benefits World,” Minneapolis Seminar, April 2019
- “Defined Benefit Retirement Plans: Challenges, Changes, and Benefits for Cooperatives,” Farmer Cooperatives Conference, St. Paul Seminar, November 2018
- “Cybersecurity – It’s Not Only for Protecting Assets,” Midwest Pension Conference, October 2018
- “New Tax Law Changes to Affordable Care Act Requirements and Employee Benefits,” National Conference of Farmer Cooperatives HR Conference, October 2018
- “HR Hot Topics: Mobile Workforce Developments, Law Changes, and Agency Actions,” MN CPA, October 2018
- “Association Health Plans: The Good (New Guidance), the Complicated (State Regulation), and the Unchanged (MEWAs),” Minnesota CLE, September 2018
- “Regulators Never Rest: New Benefit developments and Old Risks to Review,” ISCEBS, August 2018
- “The New Federal Tax Law: Changes to Benefits, Compensation and Employment Settlements (and Payroll Matters Too),” Minnesota CLE, July 2018
- “Disability Claims, Leaves and Accommodations Update,” Minneapolis Seminar, June 2018
- “Fiduciary Liability Concerns,” Fargo Seminar, May 2018
- “Retirement Plan Operation,” Fargo Seminar, May 2018
- “Payroll Problems You Do Not Want (But May Have),” Fargo Seminar, May 2018
- “Benefits Update,” Fargo Seminar, May 2018
- “Payroll Problems You Do Not Want (But May Have),” Minneapolis Seminar, May 2018
- “Benefits Update,” Minnesota Rural Electric Association HR Network, April 2018
- “Defined Benefit Retirement Plans: Challenges, Changes, and Benefits for Cooperatives,” National Conference of Farmer Cooperatives Annual Meeting, February 2018
- “The New Federal Tax Law: Business Provisions,” Minnesota CLE, February 2018
- “Health Care Reform Roundtable: 2017 Developments and Looking Ahead,” Minneapolis Seminar, February 2018
- “Payroll Tax Risks: Benefits, Bonuses, and Settlements,” Tax Law Institute, Minnesota CLE, November 2017
- “The Mobile Workforce: Is Your Company on the Road to Compliance?” Annual Not-For-Profit Conference, MN CPA, October 2017
- “What to Know Before Offering Employee Incentives,” Iowa Hospital Association, October 2017
- “Employee Benefits – Limiting Risks and Exposure,” Agribusiness Interactive Dialogue, August 2017
- “Health Care, the ACA, and the New Administration: Changes So Far and Looking Ahead,” National Society of Accountants for Cooperatives Annual Meeting, August 2017
- “ACA Repeal and Replace: 2017 So Far and Looking Ahead,” Minneapolis Seminar, June 2017
- “ACA Developments: 2017 So Far and What to Expect,” 2017 Employee Benefits Seminar, Twin Cities Chapter of International Society of Certified Employee Benefit Specialists, May 2017

- “Affordable Care Act Update,” Employment Law Institute, Minnesota CLE, May 2017
- “The ACA and the New Administration: Changes So Far and What to Expect,” Iowa Hospital Association Webinar, May 2017
- “Employee Agreements: Offer Letters to Severance Agreements,” Fargo Seminar, May 2017
- “ACA: Repeal & Replace Developments to Date,” Fargo Seminar, May 2017
- “Benefits: Background & Developments,” Fargo Seminar, May 2017
- “The ACA and the New Administration: Changes So Far and What to Expect,” National Society of Accountants for Cooperatives Webinar, May 2017
- “The Times (or Benefits Laws and Regulations) They Are a Changin’,” Minneapolis Seminar, April 2017
- “Affordable Care Act Update,” Workers Compensation Institute, Minnesota CLE, April 2017
- “ACA and Benefit Developments: 2017 So Far and What to Expect,” Cooperative Business Issues Conference, Cooperative Network, March 2017
- “Practical Guidance to Enhance Human Resource Compliance and Minimize Financial Risk,” Annual Not-For-Profit Conference, MN CPA, October 2016
- “Giving the Tax Man His Due: Taxing Employee Benefits, Perks & Awards,” National Conference of Farmer Cooperatives HR Conference, October 2016
- “New EEOC Regulations and More: Is Your Wellness Program Ready for 2017?” Lorman Seminar, September 2016
- “Tribal Health Benefits – Sources of and Contracting on Benefits,” Health Law Institute, Minnesota CLE, June 2016
- “The Gig is Up: Taxes, ACA Penalties, and Employment Law Risks of Contractor Misclassification and Joint Employer Status for Leased Employees,” Minneapolis Seminar, June 2016
- “Penalties, Liabilities, and Risks: Misclassification of Employees and Joint Employment Consequences,” Employment Law Institute, Minnesota CLE, May 2016
- “The Affordable Care Act: Are We There Yet? (Answer: No),” Fargo Seminar, May 2016
- “Taxing Benefits: Taxing Prizes, Awards, Gifts, Expenses, PTO, and More,” Fargo Seminar, May 2016
- “Benefits Law Update,” Fargo Seminar, May 2016
- “Penalties, Liabilities, and Risks: Misclassification of Employees and Joint Employment Consequences,” Fargo Seminar, May 2016
- “Taxing Benefits: Properly Taxing Fringe Benefits, Gifts, and Paid Leave Plans,” Minnesota Rural Electric Association, April 2016
- “The Gig is Up: Taxes, ACA Penalties, and Employment Law Risks of Contractor Misclassification and Joint Employer Status for Leased Employees,” Minnesota Rural Electric Association, April 2016
- “Benefits Check-Up – Preventing Unhealthy Reviews by the IRS, DOL, and EEOC,” Minneapolis Seminar, March 2016
- “Wellness Program Update and Design,” Advanced Employee Benefits Workshop, Minnesota CLE, February, 2016
- “Designing Your Wellness Plan to Avoid Enforcement Action and Litigation Risks,” Lorman Seminar, February 2016
- “ACA Reporting: Tackling Complex Form 1095-C Situations and Preparing for Form 1094-C,” National Society of Accountants for Cooperatives, February 2016
- “ACA Reporting: Are You Ready for Form 1095-C Reporting in January 2016?,” National Society of Accountants for Cooperatives – North Central Chapter, November

2015

- “ACA Reporting: Are You Ready for January 2016?,” National Society of Accountants for Cooperatives, November 2015
- “ACA Cadillac Tax,” National Conference of Farmer Cooperatives HR Conference, October 2015
- “ACA Reporting: Form 1095-C and Employer Shared Responsibility,” National Conference of Farmer Cooperatives HR Conference, October 2015
- “ACA Reporting: Preparing for January 2016, Form 1095-C, Form 1094-C, and More,” National Cooperative Business Association, October 2015
- “Joint Employers, Leased Employees, and Independent Contractors: Worker Classification Stakes Heat Up,” Minnesota Society of Human Resource Professionals, October 2015
- “ACA Cadillac Tax,” Fargo Seminar, September 2015
- “ACA Reporting: Form 1095-C and Employer Shared Responsibility,” Fargo Seminar, September 2015
- “HIPAA Compliance,” North Dakota Rural Electric Cooperatives Office Managers and Accountants Association, September 2015
- “ACA Cadillac Tax,” North Dakota Rural Electric Cooperatives Office Managers and Accountants Association, September 2015
- “ACA Points Not to Miss,” North Dakota Rural Electric Cooperatives Office Managers and Accountants Association, September 2015
- “ACA Reporting: Form 1095-C,” North Dakota Rural Electric Cooperatives Office Managers and Accountants Association, September 2015
- “Affordable Care Act: What is Next? Deadlines and Developments,” National Society of Accountants for Cooperatives and National Rural Electric Cooperative Association Annual Meeting, August 2015
- “ACA Employer Shared Responsibility Payment and Tax Reporting,” National Society of Accountants for Cooperatives and National Rural Electric Cooperative Association Annual Meeting, August 2015
- “Paid Time Off, Awards, Prizes, Gifts, and Turkeys – The Taxing World of Fringe Benefits,” LeadingAge Iowa, June 2015
- “The ACA: Counting Hours, Court Cases, and Cadillac Taxes (and That is Just the Cs),” Employment Law Institute, Minnesota CLE, May 2015
- “Responding to the ACA: Fees, Forms, and Risks,” Business Law Institute, Minnesota CLE, May 2015
- “The Affordable Care Act: Checklist of Points Not to Miss,” Fargo Seminar, May 2015
- “Retirement Plans: Avoiding Costly Mistakes,” Fargo Seminar, May 2015
- “Handbooks: Best Practices,” Fargo Seminar, May 2015
- “HIPAA Compliance,” Fargo Seminar, May 2015
- “EEOC and DOL Challenges to Wellness Plans,” Fargo Seminar, May 2015
- “Responding to the ACA: Fees, Forms, and Risks,” Business Law Institute, Minnesota CLE, May 2015
- “Wellness Programs: EEOC Enforcement Actions and Complying with Federal and State Laws,” Lorman Seminar, April 2015
- “Challenging Times: NLRB Decisions on Joint Employers, EEOC Action on Wellness Plans, and ACA Risks,” Human Resources Executive Council, March 2015
- “Affordable Care Act: Implementation and Challenges (Fees, Forms, and Mandates),” National Council of Farmer Cooperatives Annual Conference, February 2015
- “Benefits – Penalties, Costs, and More: 2014 Recap and Looking Ahead to 2015,” Minneapolis Seminar, February 2015

- “Wellness Programs: Impact of the New HIPAA Nondiscrimination Regulations and Other Federal Laws and Guidance,” Lorman Seminar, October 2014
- “Affordable Care Act: Implementation and Challenges,” National Council of Farmer Cooperatives Human Resources Conference, October 2014
- “Timeline, Key Dates, and Mandates: ACA Business Application,” Cooperative Network, September 2014
- “Affordable Care Act Basics for the Non-Health Law Attorney,” Minnesota CLE, June 2014
- “The Affordable Care Act – What You Need to Know,” Employment Law Institute, Minnesota CLE, May 2014
- “The Affordable Care Act – What You Need to Know,” Business Law Institute, Minnesota CLE, May 2014
- “The Affordable Care Act – Countdown to Employer Taxes and Reporting,” Fargo Seminar, May 2014
- “Paid Time Off, Awards, Prizes, Gifts, and Turkeys – The Taxing World of Fringe Benefits,” Fargo Seminar, May 2014
- “Wellness Programs: Impact of the New HIPAA Nondiscrimination Regulations and Other Federal Laws and Guidance,” Lorman Seminar, April 2014
- “The Affordable Care Act: Tax, Reporting, and Other Provisions Affecting Employer Health Plans,” MSBA Tax Section, April 2014
- “The Affordable Care Act – Employer Shared Responsibility (4980H), 90-Day Waiting Period, and Reporting Under 6055 and 6056, Minneapolis Seminar, April 2014
- “Employment & Benefits - Review & Preview - A Look Back at 2013 and a Look Ahead to 2014,” Minneapolis Seminar, February 2014
- “Overview of Key Provisions Affecting Businesses and Individuals,” Minnesota CLE, January 2014
- “The Affordable Care Act – Collective Bargaining Considerations and FLSA Changes,” The 40th Annual Labor & Employment Law Institute, Minnesota CLE, November 2013
- “Wellness Programs: Impact of the New HIPAA Nondiscrimination Regulations and Other Federal Laws and Guidance,” Lorman Seminar, October 2013
- “DOMA's Demise: Same-Sex Spouses (and Domestic Partners), Employer Benefits, and Taxes,” Lorman Seminar, October 2013
- “Health Care Reform for Employers: Are You Prepared for 2014 and Beyond?” Iowa Hospital Association, October 2013
- “Top Benefit Concerns for 2013: DOMA, Health Care Reform, and HIPAA,” Minneapolis Seminar, September 2013
- “Impact of the Supreme Court’s Decision that DOMA is Unconstitutional: Employer Considerations and Action Steps on Benefits for Same-Sex Spouses,” Iowa Hospital Association, September 2013
- “The Supreme Court’s DOMA Decision: What it Means for Employer Benefits for Same-Sex Spouses,” Minneapolis Seminar, August 2013
- “HIPAA: Complying with the New Final Regulations and Preparing for Audits,” Agassiz Valley Human Resources Association, May 2013
- “Health Care Reform 2013 & 2014: Taxes, Fees, and More Requirements,” Fargo Seminar, May 2013
- “HIPAA: Complying with the New Final Regulations and Preparing for Audits,” Fargo Seminar, May 2013
- “Avoiding Costly Retirement Plan Mistakes,” Fargo Seminar, May 2013
- “Wellness Programs: Recent Regulatory Developments and the Matrix of Federal

- Laws Governing Efforts to Encourage Better Health,” Lorman Seminar, April 2013
- “In-Plan Roth Conversions,” Midwest Pension Conference, April 2013
 - “Health Care Reform 2013 & 2014: Taxes, Fees, and More Requirements,” Minneapolis Seminar, March 2013
 - “Health Care Reform Taxes and Fees: Employer Shared Responsibility, Patient-Centered Outcomes Research, and Transition Reinsurance Fees,” Minneapolis Seminar, March 2013
 - “Same-Sex Marriages, Civil Unions, and Domestic Partnerships – From Benefits to Form W-2,” Lorman Seminar, February 2013
 - “Labor, Employment, & Benefits Review & Preview: A Look Back at 2012 and a Look Ahead at 2013,” Minneapolis Seminar, February 2013
 - “Impact of the Affordable Care Act,” Minnesota Closely Held Business Conference, Minnesota CLE, January 2013
 - “Health Care Reform Update,” LeadingAge of Iowa, Des Moines Seminar, November 2012
 - “Wellness Programs: Underlying Legal Requirements and Impact Developments,” Lorman Seminar, October 2012
 - “Health Care Reform: Approaching Deadlines & Decisions – 2012, 2013, and 2014,” Minneapolis Seminar, October 2012
 - “Health Care Reform Update,” LeadingAge of Iowa, September 2012
 - “Health Care Reform Update,” Missouri Hospital Association Seminar, September 2012
 - “Same-Sex Marriages, Civil Unions, and Domestic Partnerships – From Benefits to Form W-2,” Lorman Seminar, August 2012
 - “Health Care Reform: The Supreme Court – Its Decision (or What We Think It Will Be),” TruSight Seminar, Minneapolis, June 2012
 - “Wellness Programs: Underlying Legal Requirements and Impact Developments,” TruSight Seminar, Minneapolis, June 2012
 - “Wellness Programs: Watching the Law While Promoting Health,” Health Law Institute, Minnesota CLE, June 2012
 - “ERISA and Investment Professionals,” Minneapolis Seminar, June 2012
 - “Do 401(k) Plans Provide Retirement Income for Life,” MSBA Employee Benefits Section Seminar, May 2012
 - “Health Care Reform,” Fargo Seminar, May 2012
 - “High Deductible Health Plans and Health Savings Accounts,” Fargo Seminar, May 2012
 - “Wellness Programs: Underlying Legal Requirements and Impact Developments,” Lorman Seminar, April 2012
 - “Debriefing: The Supreme Court Arguments on Health Care Reform,” Minneapolis Seminar, April 2012
 - “Avoiding Top Retirement Plan Mistakes,” ISCEBS Seminar, Minneapolis, April 2012

Insights

September 1, 2020

President’s Program Permitting Deferral of Employees’ 6.2% Social Security Tax for Four Months Presents Complexity and Risk for Employers and Uncertain

Benefits for Employees

May 7, 2020

DOL and IRS Relief on Deadlines