Lisa Erb Harrison

Senior Counsel

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Lisa Erb Harrison's primary area of practice is employee benefits law with a concentration in local and state governmental employers. Her practice includes work with qualified plans, governmental deferred compensation plans, 403(b) plans and health benefits. Her public sector clients include state-wide defined benefit and defined contribution retirement systems, state governments, municipalities, school corporations and other public entities.

Lisa's practice includes work with:

- qualified defined benefit and defined contribution plans
- governmental 457(b) deferred compensation plans
- 403(b) plans
- health benefits

Her public sector clients include:

- state-wide defined benefit and defined contribution retirement systems
- public safety retirement systems
- state governments, municipalities and school corporations
- other public entities

Her practice includes work on a wide range of issues for governmental retirement plans, both defined benefit and defined contribution, including:

- plan design and documentation
- plan administration processes
- Internal Revenue Service operational compliance issues
- benefit taxation and reporting

She has experience in:

Services & Industries

- 403(b) Plans
- 457 Plans
- Benefit Compliance & Correction Programs
- Employee Benefits
- Employee Benefits for K-12 Education
- Government
- Health & Fringe Benefit Plans
- Governmental Retirement Plans
- Retirement Plans

- IRS determination letter applications
- private letter ruling requests, including death and disability taxation, pickup issues, and 115 retiree health trusts
- IRS (Employee Plans Compliance Resolution System) plan correction filings

Lisa's experience includes obtaining IRS approval of governmental defined benefit and defined contribution pre-approved plan documents.

She has also been a registered lobbyist in the state of Indiana and has worked with several governmental clients on legislative matters in the Indiana General Assembly.

Lisa, a native of Rensselaer, Ind., attended Butler University and received her Bachelor of Arts in political science and history in 1989, graduating summa cum laude, with highest honors. In 1992, she received her juris doctor from Indiana University Maurer School of Law, graduating cum laude. While attending Indiana University Maurer School of Law, she served as managing editor for the Indiana Law Journal.

Before joining Ice Miller in November 1996, Harrison served as law clerk to the Hon. William I. Garrard, Judge of the Indiana Court of Appeals.

Education

- Butler University (B.A., 1989)
  - Political Science and History
- Indiana University Maurer School of Law (J.D., 1992)

Admissions

- Indiana
- United States Court of Appeals - Seventh Circuit

Professional Affiliations

- Member, Indianapolis Bar Association
- Member, Indiana State Bar Association
- Member, National Association of Public Pension Attorneys
- Member, National Association of Government Defined Contribution Administrators
- Former Women in the Law Executive Committee, Indianapolis Bar Association

Awards & Honors

- BV-Preeminent, Martindale-Hubbell, Peer Review Ratings

Community Involvement

- Habitat for Humanity
- Corporate Fundraising, Indianapolis Zoo
- Corporate Fundraising, Indiana Repertory Theater
- Zionsville Youth Soccer Association
- Boy Scouts of America

Thought Leadership

April 8, 2026
USPS Postmark Rule Change Creates New Compliance Risks for Employee Benefit Plans

March 24, 2026
Retirement of IRS FIRE System and Mandatory Transition to IRIS

February 2, 2026
IRS Modifies Language in the Safe Harbor Special Tax Notice

January 6, 2026
2026 Is Here—Is Your Plan Ready? Required Amendments, Tax Tables, and TEFRA Reminders

December 4, 2025
New Maximum Dollar Limits for Tax Year 2026: How the Contribution Limits Interact When an Employer Sponsors Multiple Retirement Plans

November 13, 2025
IRS Releases Updated Cost of Living Adjustments and Maximum Dollar Limits for Tax Year 2026

September 23, 2025
IRS Issues Final Regulations on Roth Catch-Up Mandate for Higher Earners Ahead of Implementation Deadline

September 15, 2025
Withholding and Reporting Obligations for Re-Issued Distribution Checks

July 24, 2025
Roth Catch-Up Requirements for Special Catch-Up Contributions in 457(b) Plans

July 10, 2025
Avoiding Impermissible CODAs in Governmental Pension Plan Reform and Enhancement

June 18, 2025
Uncertainty at the IRS: Why Qualified Pension Plans Should Self-Audit

January 2025
Employee Benefit Plan Review | SECURE Developments: The Final and New Proposed RMD Regulations
Employee Benefit Plan Review

December 26, 2024
Congress Repeals Social Security Benefit Reductions for Public Employees

November 15, 2024
To Be (Retired) or Not to Be (Retired)? – That Is the Question

November 7, 2024
2025 Cost of Living Adjustments for Your Retirement Plan Administration

August 23, 2024
SECURE Developments – Final and New Proposed RMD Regulations Issued

January 8, 2024
Just in Time for the New Year, IRS Issues Miscellaneous Implementation Guidance for SECURE 2.0 Changes

December 20, 2023
In the Nick of Time Before Effective Date: IRS Issues Proposed Regulations for the Long-Term, Part-Time Employee Rules

November 9, 2023
2024 Cost of Living Adjustments for Your Retirement Plan Administration

August 29, 2023
Social Security Replacement Plan Participants May Be Exempt from SECURE 2.0 Roth Catch-Up Contributions

January 17, 2023
Secure 2.0 Highlights for Retirement Plan Sponsors

October 31, 2022
2023 Cost of Living Adjustments for Your Retirement Plan Administration

October 10, 2022
IRS Extends Helpful RMD Rule Transition Relief

June 16, 2022
New Federal Tax Withholding Forms W-4P and W-4R: Is Your Retirement System Ready?

June 13, 2022
IRS Announces New “Pre-Audit” Pilot Program for Retirement Plans

January 27, 2022
Expect the Breach of Fiduciary Duty Cases to Keep on Coming

January 21, 2022
IRS Finalizes 2022 Federal Tax Withholding Guidance and Forms

November 9, 2021
2022 Cost of Living Adjustments for Your Retirement Plan Administration

November 1, 2021
Update: The New IRS Draft Forms for Tax Withholding from Benefit Payments: What You Need to Know

October 25, 2021
New Emphasis in ESG and Proxy Voting Rules Under Proposed Department of Labor Regulations

July 19, 2021
IRS Updates the EPCRS Correction Program (Rev. Proc. 2021-30)

March 12, 2021
Reminder: Annual Tax Withholding Notice and New IRS Draft Withholding Form W-4R

December 29, 2020
Consolidated Appropriations Act of 2021

December 8, 2020
IRS Issues 2020 Required Amendments List

November 12, 2020
IRS Issues Final Regulations Updating Required Minimum Distribution Life Expectancy Tables

National Association of State Retirement Administrators (NASRA) News Clips

October 5, 2020
IRS Issues Final Regulations on Income Tax Withholding on Certain Periodic Retirement and Annuity Payments made After December 31, 2020

August 25, 2020
IRS Modifies Language in the Safe Harbor Special Tax Notice

June 29, 2020
IRS Releases Important Guidance Regarding Coronavirus-Related Distributions, Loans and RMD Waivers under the CARES Act

June 29, 2020
Additional IRS Guidance for CARES Act Loans, Coronavirus-Related Distributions and Required Minimum Distributions

May 27, 2020
DOL Issues Final Rule on Electronic Delivery

May 21, 2020
COVID-19 Extensions Are Not Mandatory for Governmental Plans

May 4, 2020
IRS and EBSA Provide Additional Relief for Health and Retirement Plans and Participants Due to COVID-19

March 26, 2020
IRS Issues 2020 Form W-4P

March 24, 2020
FAQs Regarding COVID-19 and Governmental Retirement Plans

January 10, 2020
DEVELOPMENT: Reduced Age for In-Service Distributions

January 7, 2020
Required Amendments List for Individually Designed Retirement Plans

December 27, 2019
SECURE Act Becomes Law

Speaking Engagements

- "Tax Reform - In-Service Distributions," National Association of Public Pension Attorneys, February 2018
- "DROP Everything," National Association of Public Pension Attorneys, February 2016
- "Are You Qualified?" National Association of Public Pension Attorneys, June 2015-2018
- "Defined Contribution Plan Hot Topics," National Association of Public Pension Attorneys, June 2015
- "Group Trust Issues," National Association of Public Pension Attorneys, February 2014
- "Defined Contribution Plans - Alternative Structures and Default Investment Issues," National Association of Public Pension Attorneys, June 2013

- "Sheriff Pension Plans - Trends in Plan Changes," Indiana County Council Association, June 2012