



Rachel Mattingly Phillips

Associate

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Rachel's practice encompasses both employee benefits and traditional labor and employment matters. She currently guides employers regarding best practices and compliance matters for employee benefit programs. Her work is centered around the retirement plans of tax-exempt and governmental entities, welfare benefit plans, and church plans.

Prior to joining Ice Miller, Rachel served as a judicial law clerk to the Honorable Roger L. Wollman of the United States Court of Appeals for the Eighth Circuit in Sioux Falls, South Dakota. Rachel graduated *summa cum laude* from Washington University School of Law, Order of the Coif, in 2021. She previously worked in the community economic development field, where she managed a statewide training program and was consulted on organizational and community strategic planning.

Education

- Denison University (B.A., 2011)
- Washington University in St. Louis School of Law (J.D., *summa cum laude*, 2021)

Admissions

- Indiana

Languages

- German

Awards & Honors

- *The Best Lawyers in America®: Ones to Watch*, Labor and Employment Law - Management, 2024

Community Involvement

- Board of Directors, Southeast Neighborhood School of Excellence, 2012-2018
- Board of Directors, Southeast Community Services, 2012-2015

Services & Industries

- Employee Benefits
- Labor & Employment

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 22, 2026

Upcoming Deadline Fast Approaching for Group Health Plans to Revise HIPAA Notice of Privacy Practices

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

December 3, 2025

Tobacco Surcharge Litigation Update

November 13, 2025

IRS Releases Updated Cost of Living Adjustments and Maximum Dollar Limits for Tax Year 2026

October 3, 2025

Quade | What Employers Need to Know About Reissued Retirement Plan Distribution Checks

Quade Blog

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

October 28, 2024

Here We Go Again: White-Collar Salary Increases Coming in January Absent Court Intervention

March 26, 2024

AGC Human Resource & Labor News | Is That Worker Still an Independent Contractor? New Rule Goes into Effect

Human Resource & Labor News

March 6, 2024

Is That Worker Still an Independent Contractor? New Rule Goes into Effect

October 17, 2023

EEOC Issues Proposed Enforcement Guidance on Harassment in the Workplace