



Shalina Ann Schaefer

Partner

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Shalina Schaefer concentrates her practice in employee benefits, with a primary focus on retirement plans of tax-exempt and governmental entities, welfare benefit plans, and church plans. She also counsels public retirement systems on all aspects related to Social Security coverage exemptions for state and local employees. She works with regional and national clients on benefit issues, such as plan formation and design; administrative, compliance and implementation advice; and general consulting regarding benefit matters, including advice regarding third-party provider agreements.

Shalina advises clients on all aspects of the Patient Protection and Affordable Care Act that affect employee benefit plans, including coverage mandates and reporting requirements, and the employer shared responsibility provisions that apply to large employers.

Shalina is originally from South Bend, Indiana. She received her Bachelor of Arts in political science and history from the University of Notre Dame in 2005. She earned her juris doctor, *magna cum laude*, from Indiana University Maurer School of Law in 2008. While attending law school, Schaefer served as a notes and comments editor for the *Indiana Law Journal*.

She joined Ice Miller in September 2008 and is licensed to practice law in the state of Indiana.

Education

- University of Notre Dame (B.A., 2005)
 - Political Science and History
- Indiana University Maurer School of Law (J.D., 2008)

Admissions

- Indiana

Professional Affiliations

- Member, Indiana Bar Association

Services & Industries

- 403(b) Plans
- 457 Plans
- Church Benefit Plans
- Employee Benefits
- Employee Benefits for Higher Education
- Employee Benefits for K-12 Education
- Governmental Retirement Plans
- Health & Fringe Benefit Plans
- Higher Education
- Human Resources Audit

Awards & Honors

- *The Best Lawyers in America*®, Employee Benefits (ERISA) Law, 2023-2026
- *Best Lawyers*® "Lawyer of the Year", Employee Benefits (ERISA) Law, 2025

Community Involvement

- Board Member, Social Health Association of Indiana, Inc., 2011-2015

Published In

- "Don't Mess with RMDs!," *ASPPA Plan Consultant*, Spring 2020
- "RMD Compliance Concerns for Plan Sponsors," *ASPPA Plan Consultant*, Winter 2020
- *Indiana Law Journal*, Vol. 83
- "Health Care Reform and Governmental Group Health Plans: The Initial Impact," *NAPPA Report* Vol. 24, No. 2
- "Covering the Kids: The Patient Protection and Affordable Care Act's Adult Child Coverage Mandate" *Health Care Law Monthly*, July 2011, Volume 2011, Issue No. 7

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

November 6, 2025

***Kiplinger's Adviser Intel* | Catch-Up Contributions for Higher Earners in 457(b) Plans: What You Need to Know**
Kiplinger's Adviser Intel

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 21, 2025

Big Beautiful Benefits: A Look at the Employee Benefits Provisions of the One Big Beautiful Bill

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

February 25, 2025

Quade | New 401(k) Plan Requirements End Pre-Tax Catch-Up Contributions for High Earners

Quade Blog

January 17, 2025

IRS Issues Proposed Regulations on SECURE 2.0 Catch-up Provisions

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 21, 2024

Reminder to Employers: Don't Get Burned by a Non-Compliant Smoker's Surcharge

November 7, 2024

2025 Cost of Living Adjustments for Your Retirement Plan Administration

October 23, 2024

Compliance Deadline Approaching for New HIPAA Privacy Rule on Reproductive Health Care

August 23, 2024

SECURE Developments – Final and New Proposed RMD Regulations Issued

April 24, 2024

PLANSponsor | Top Considerations for 403(b) Plans in 2024

PLANSponsor

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

Welcome Delay of SECURE 2.0 Roth Catch-Up Contribution Requirement

August 29, 2023

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

August 3, 2023

Law360 | 4 Employer Action Steps For New Mental Health Parity Rules

Law360

August 1, 2023

Key Takeaways for Employers Regarding the New Mental Health Parity Rules

April 4, 2023

Guidance Issued on the End of the COVID-19 Emergency Periods and Impact on Benefits Plans

January 17, 2023

Secure 2.0 Highlights for Retirement Plan Sponsors

November 14, 2022

IRS Opens Determination Letter Program to 403(b) Plans

October 31, 2022

2023 Cost of Living Adjustments for Your Retirement Plan Administration

October 10, 2022

IRS Extends Helpful RMD Rule Transition Relief

September 1, 2022

***Employee Benefit Plan Review* | Dobbs v. Jackson Women's Health: Proactive Considerations for Employers**

Employee Benefit Plan Review

August 9, 2022

Indiana Passes Near-Total Abortion Ban

August 1, 2022

Update on Indiana's Abortion Bill

June 29, 2022

***Dobbs v. Jackson Women's Health* – Proactive Considerations for Employers**

June 13, 2022

IRS Announces New "Pre-Audit" Pilot Program for Retirement Plans

May 10, 2022

HDHP and HSA Annual Limits Increase for 2023

February 11, 2022

Health Plan Fiduciaries Should Be Prepared for Service Provider Fee Disclosures

January 12, 2022

Federal Agencies Issue New Guidance on Health Plan Coverage Requirements For At-Home COVID-19 Tests

November 9, 2021

2022 Cost of Living Adjustments for Your Retirement Plan Administration

October 25, 2021

New Emphasis in ESG and Proxy Voting Rules Under Proposed Department of Labor Regulations

May 19, 2021

IRS Issues Guidance on COBRA Subsidies Just In Time

May 12, 2021

HDHP and HSA Annual Limits Increase for 2022

March 22, 2021

Church Plans - Know the Rules

March 11, 2021

New Stimulus Act Provides Full COBRA Subsidies to Involuntarily Terminated Employees

March 8, 2021

Departments Issue New Guidance on COVID-19 Coverage Rules

March 3, 2021

Employer Action Required: Guidance on Plan Deadline Extensions During the National Emergency

February 23, 2021

IRS Issues Guidance on FSA Changes and Permits New Benefit Elections

January 11, 2021

EEOC Issues New Proposed Wellness Regulations

January 7, 2021

Year-End Legislation Brings More Than Just COVID-19 Relief: New Changes for FSAs and Employer-Based Health Plans

December 22, 2020

EEOC Issues New Guidance Addressing COVID-19 Vaccines for Employers

October 6, 2020

IRS Offers Transition Relief for ACA Reporting

June 29, 2020

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

May 21, 2020

COVID-19 Extensions Are Not Mandatory for Governmental Plans

May 13, 2020

IRS Allows Mid-Year Election Changes for Health Plans, Health FSAs, Dependent Care FSAs in 2020

May 11, 2020

A Closer Look: Employer-Provided Student Loan Repayments

May 11, 2020

A Closer Look: Mandatory Coverage of COVID-19 Testing

May 11, 2020

A Closer Look: Loan Increases and Repayment Relief

May 11, 2020

Summary Table and In-Depth Analysis of COVID-19 Legislation for Employer-Based Retirement and Welfare Plans

May 11, 2020

A Closer Look: Suspension of Required Minimum Distributions

May 11, 2020

A Closer Look: Extended Deadlines

May 11, 2020

A Closer Look: Other CARES Act Provisions Affecting Health Plans

May 11, 2020

A Closer Look: Coronavirus-Related Distributions

March 30, 2020

403(b) Plan Amendment Deadline Extended

March 27, 2020

Accessing Retirement Plan Funds Under CARES Act and Existing Law

March 12, 2020

HDHPs Can Cover COVID-19 Testing and Treatment Without Cost-Sharing

January 23, 2020

More Retirement Plan Changes for Educational Employers

January 21, 2020

K-12 Update: Deadline for 403(b) Plan Corrections Drawing Near

Speaking Engagements

- "Wellness and the Law," Indiana Health and Wellness Summit, Formula for Wellness, Oct. 3, 2017
- Health and Welfare Seminar, International Society of Certified Employee Benefit Specialists (ISCEBS) - Central Indiana Chapter, May 10, 2017
- Health and Welfare Seminar, International Society of Certified Employee Benefit Specialists (ISCEBS) - Central Indiana Chapter, May 11, 2016
- "ACA Reporting - How the First Year Went," Core Lawyer Working Group, July 18-19, 2016
- "Legal Check-Up: Screening Your Wellness Program for Compliance with HIPAA, ADA & GINA," Core Lawyer Working Group, July 13-14, 2015
- "Preparing for 2014: Employer Responsibilities Under the Affordable Care Act" HR Indiana Annual Conference, Aug. 29, 2013
- "The Legal Side of Wellness," Greater Lafayette Workplace Wellness Symposium, Feb. 22, 2013

- "Health Care Reform: What Do Employers Need To Do To Comply Now?" Central Illinois Employers' Health Care Conference, Oct. 12, 2010
- "An Action Plan for 2011 Compliance," BNA Webinar, July 29, 2010
- "What Do You Need to Know About the Early Retiree Reinsurance Program?" Ice Miller Webinar, June 28, 2010
- "What Do You Need to Know About Health Care Reform?" Indiana Association of Cities and Towns, May 18, 2010
- "Health Care Reform: Impact on Employers and Benefit Plans," Indianapolis Chamber of Commerce, April 29, 2010