



Tiffany A. Sharpley
Senior Attorney

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Tiffany A. Sharpley is a Senior Attorney in the firm's Employee Benefits Practice Group, where she focuses her practice on for profit, non-profit, and governmental employers with their compliance needs as related to the Internal Revenue Code ("Code") and the Employee Retirement Income Security Act ("ERISA"). Ms. Sharpley advises clients involved in mergers and acquisitions on employee benefit issues to consider throughout the business transaction. She advises sellers and buyers, as applicable, on how to successfully handle benefit plans pre, during and post-merger/acquisition. Her practice also includes counseling on retirement, welfare, and executive compensation plan designs tailored to attract and retain talented employees. She also drafts and amends employers' benefit plans, including health, wellness, cafeteria, 401(k), profit sharing and defined benefit plans, for legal and design updates.

Ms. Sharpley presents seminars on employee benefits issues as related to: (1) mergers and acquisitions; (2) legislation (proposed and enacted); (3) plan administration; and (4) ongoing compliance requirements. Ms. Sharpley also teaches at the Indiana University Kelley School of Business in Indianapolis as an Adjunct Faculty Lecturer, where she lectures on numerous business law topics.

Prior to joining Krieg DeVault, Ms. Sharpley served as Senior Counsel to ADP, LLC where she provided legal advice regarding statutory and regulatory compliance issues. She also previously served as a Partner at Ice Miller LLP where she provided federal tax law compliance advice to clients regarding employee benefits.

PRACTICE AND INDUSTRY TEAMS

- Employee Benefits and Executive Compensation

REPRESENTATIVE EXPERIENCE

- Counsels clients on benefits issues related to mergers and acquisitions
- Partners with clients by working as a team member to solve problems that clients encounter due

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to legal compliance requirements

- Corrects plans with the Internal Revenue Service that have not been administered according to the plans' terms resulting in potential tax qualification issues under the Code
- Designs plans tailored to motivate executive employees to perform at exceptionally high levels
- Helps clients audit their benefits plans to ensure administration matches the plan terms

EDUCATION

- Indiana University Robert H. McKinney School of Law, Indianapolis, Indiana (J.D., *magna cum laude*, 2001)
 - Law Alumni Scholar, Award Recipient 1997
 - Indiana Law Review, Associate Editor
- Indiana University Kelley School of Business - Indianapolis (M.B.A., 2001)
- Indiana University Kelley School of Business - Indianapolis (B.S. in Accounting and Finance, *High Distinction*, 1997)

BAR & COURT ADMISSIONS

- Indiana, 2001

PUBLICATIONS

- "What Pension Plan Administrators Need to Know About Foreign Financial Transactions: Nonresident Alien Withholding, OFAC Sanctions, and FATCA Requirements." Bloomberg BNA Tax Management International Journal. February 13, 2015, Vol. 44 No. 2 p. 71; and Bloomberg BNA Tax Management Memorandum. February 23, 2015, Vol. 56 No. 4 p. 59.

COMMUNITY ACTIVITIES

- Indiana University Kelley School of Business Alumni Association, Board Member (June 2016 – present); Indianapolis Chapter and MBA Advisory Board Member; (2003 - 2007)
- Fishers Police Merit Board Commission (Mayorial Appointment, Member 2015 - present)
- Women's Fund of Central Indiana (Options Class Member/Graduate 2014)
- Indiana Leadership Forum (Class Member/Graduate 2013-2014)
- Dance Kaleidoscope (Board of Trustees, 2011 – 2014; K of D Committee Co-Chair 2013)
- The Richard G. Lugar Excellence in Public Service Series (Class Member/Graduate 2002-2003)

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