



**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 assisting employers with their compliance needs as related to the Internal Revenue Code ("Code") and the Employee Retirement Income Security Act ("ERISA"). Ms. Sharpley routinely advises clients about retirement, health, and executive compensation plan design to meet their business needs.

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. In addition, Ms. Sharpley worked at the Indiana University Kelley School of Business in Indianapolis as an Adjunct Faculty Lecturer, where she taught an employee benefits course, as well as an internet based tax research database class.

**PRACTICE AND INDUSTRY TEAMS**

- Employee Benefits and Executive Compensation

**REPRESENTATIVE EXPERIENCE**

- Routinely assists clients by working as a team member to solve problems that clients encounter due 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 incentivize executive employees to perform at exceptionally highly successful rates
- 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*

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*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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