

Mark A. Smith

Counsel

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OVERVIEW:

Mark Smith concentrates his practice in counseling clients in all aspects of employee benefits and ERISA, including the design and implementation of retirement and welfare benefit plans, administration of retirement and welfare benefit plans, retirement planning and taxation of plan distributions and fiduciary law aspects of ERISA. He has considerable experience with a broad range of employee benefit programs, including qualified pension, profit sharing and 401(k) plans, welfare benefit plans (including health care arrangements, retiree health plans, cafeteria plans and VEBAS) and nonqualified deferred compensation arrangements. Before joining Barley Snyder, Mark was the manager of global employee benefits compliance at AMP, Inc., where he oversaw the design, financial management and legal compliance of benefit programs worldwide. Earlier, he was the benefits practice leader in Central Pennsylvania with an international accounting and consulting firm.

EDUCATION:

- University of Georgia School of Law, J.D., cum laude
- Villanova University Charles Widger School of Law, LL.M in Taxation
- University of Georgia, BBA, general honors

ADMISSIONS:

- Pennsylvania

PRACTICE AREAS:

- Employment
- Employee Benefits
- Employment Training and Professional Development
- Tax

INDUSTRY GROUPS:

- Banking
- Senior Living
- Health Care

RECOGNITIONS:

- The Best Lawyers in America, Employee Benefits (ERISA) Law (2027)

PRESENTATIONS:

- "An Introduction to the IRS' Controlled Group Rules and Why They Matter," Lancaster Bar Association (December 2025)
- "An Introduction to the IRS' Controlled Group Rules and Why They Matter," Lancaster Bar Association (October 2025)
- "An Introduction to the IRS' Controlled Group Rules and Why They Matter," Dauphin County Bar Association (September 2025)
- "Avoid Costly Section 409A Mistakes: What Every Lawyer Needs to Know," Lancaster Bar Association (August 2025)
- "The Latest in Employee Benefit Plan Design for Maximizing Employee Recruitment and Retention", 42nd Annual Barley Snyder Employment Law Seminar (May 2025)
- "Employment Agreements and Internal Revenue Code Section 409A", Dauphin County Bar Association (April 2025)
- "Managing Your Employee Benefit Plans: Lessons Learned from Recent Litigation", 41st Annual Barley Snyder Employment Law Seminar (May 2024)

- "Time for a Health & Welfare Benefit Plan Compliance Check-up," 39th Annual Employment Law Seminar (May 2022)
- "The COVID-19 Pandemic: Employee Benefit Plan Lessons Learned and Unfinished Business", 38th Annual Employment Law Seminar (May 2021)
- "Employee Benefit Considerations Related to COVID-19", 37th Annual Employment Law Seminar (September 2020)
- "Reducing Benefit Plan Litigation Risks", Barley Snyder 36th Employment Law Seminar (May 2019)
- "Employee Wellness Programs and Navigating the Compliance Labyrinth" (September 2018)
- "Opportunities & Hazards in Retirement Plan Design", 35th Annual Employment Seminar (May 2018)
- "Top Payroll and Payroll Tax Issues Facing Human Resource Professionals (and Their Controllers, Too!)", 35th Annual Employment Seminar (May 2018)
- "Effective Employee Wellness Programs and Navigating the Compliance Labyrinth", 2017 Barley Snyder Employment Seminar (April 2018)
- "I'M A FIDUCIARY? WHAT NOW?!", Barley Snyder Employment Law Seminar (May 2016)
- "Employment Separation and Your Employee Benefits Plans", Barley Snyder Employment Law Seminar (April 2015)
- "No Rest for Benefit Plan Sponsors", Barley Snyder Employment Seminar (May 2014)
- "Health Care Reform: What does the delay of the employer mandate mean for plan sponsors?", ACC Seminar: What Keeps You up at Night? (September 2013)
- "Health Care Reform: Countdown to January 1, 2014 & Pay or Play", Barley Snyder Employment Seminar, (May 2013)
- "Managing the Challenge of Health Care Reform - Should You Pay or Play?", Barley Snyder Business Seminar (October 2012)
- Provided expert testimony on behalf of the Corporate Health Care Coalition before the U.S. Senate Committee on Labor and Human Resources concerning external review and ERISA remedies
- "2012 ERISA Spotlight Will Shine on Retirement Plan Fees and Expenses, Barley Snyder Employment Seminar, (May 2012)
- Developed seminar on QDROs for The Dickinson School of Law Family Law Clinic
  Author of a series of employee benefit articles for the Association of Pennsylvania Contractors
- Regional Bankruptcy Trustees Meeting - Impact of PPACA on Employers and Employer Plans
- "Time for a Health & Welfare Benefit Plan Compliance Check-Up", Barley Snyder Employment Law Seminar
- "Fringe Benefits Taxation, Wellness and Self-Insured Medical Plan Discrimination Testing", Murray IHC Health Plan Consortium

- PA Chamber of Business and Industry Healthcare Roundtable - Understanding Healthcare Regulations
- "Federal Healthcare Reform and What it Means for Employers", Lancaster Bar Association
- "Welfare Benefit Plan Document Requirements and Non-Discrimination", Murray Construction Consortium

OTHER PROFESSIONAL EXPERIENCE:

- Mark serves as an adjunct professor of law at The Dickinson School of Law, Penn State University, where he developed and teaches the Pension and Employee Benefits Law Course and is a recipient of the Edward C. First Adjunct Faculty Award.

RELATED NEWS:

- 2026 Cost-of-Living Adjustments
  November 19, 2025
- Barley Snyder Recognized Among HRM Outlook's Top ERISA Service Providers 2025
  October 14, 2025
- 2025 Cost-of-Living Adjustments
  November 7, 2024
- DOL Publishes Final Rule Redefining Investment Advice Fiduciary
  May 7, 2024
- Are You Ready to Welcome New Participants to Your 401(k) Plan in 2024?
  December 13, 2023
- 2024 Cost-of-Living Adjustments
  November 3, 2023
- The IRS Says Let's Catch-Up' Later
  September 5, 2023
- President Biden Signs Resolution Pushing Up the End of the COVID National Emergency Period Nothing to See Here?
  April 14, 2023
- More Health Plan Changes for Plan Sponsors with the Anticipated End of the COVID Emergency Period Looming
  February 16, 2023
- Year-End Legislation Also Impacts Health Plans
  January 17, 2023

- Year-End Legislation Impacts Retirement Plans
  January 5, 2023
- 2023 Cost-of-Living Adjustments
  October 24, 2022
- Employment Law 2021 Year in Review
  February 7, 2022
- 2022 Cost-of-Living Adjustments
  November 8, 2021
- New DOL Guidance on Cybersecurity and Retirement Plans
  April 19, 2021
- 2021 Cost-of-Living Adjustments
  October 27, 2020
- IRS Provides Updated Guidance for Retirement Plans
  June 23, 2020
- COVID-19 Forces Broad Extension of Benefit Plan Deadlines
  May 5, 2020
- How the CARES Act Stimulus Package Could Affect Your Business (UPDATE)
  March 31, 2020
- COVID-19 and Benefit Plan Considerations
  March 23, 2020
- Landmark Legislation Impacts Retirement Plans
  January 3, 2020
- 2020 Cost-of-Living Adjustments For Retirement Plans
  November 6, 2019
- New DOL Safe Harbor Could Save Companies Billions
  October 25, 2019
- 2019 Cost-of-Living Adjustments For Retirement Plans
  November 5, 2018
- Higher Ed Institutions Operate in a Complex Deferred Compensation Landscape
  April 17, 2012