

# Matthew I. Whitehorn



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Matt is a partner in Dilworth's Tax Group, Chair of its Employee Benefits Group, and Chair of its Pro Bono Committee. He was the 2016-2017 Chair of the IRS Advisory Committee on Tax Exempt Organizations and Government Entities (ACT) and a member of the ACT Employee Plans Subgroup from 2014-2017.

Matt works with clients on a broad range of employee benefits matters and has spent over 30 years focusing his practice on ERISA issues. In addition to ERISA and retirement plan fiduciary requirements, he regularly addresses benefits issues such as: Affordable Care Act compliance; governmental and tax-exempt employer pension and 457(b) plans; employee benefits in bankruptcy; compliance reviews of qualified retirement plans; non-qualified deferred compensation plans and compliance with Code Section 409A and Code Section 457(f) requirements; IRS and DOL correction programs; municipal pension plans; PBGC issues; and COBRA. Matt is a member of the International Foundation of Employee Benefits Plans as well as the IRS Mid-Atlantic Area Pension Liaison Group and the American Society of Pension Professionals and Actuaries. He formerly served as the co-chair of the Philadelphia Bar Association Employee Benefits Committee and is a member of its Pension Committee.

Matt is an Adjunct Law Faculty at Temple University Law School and has taught Qualified Employee Benefit Plans and Executive Compensation through its Graduate Tax Program. He has authored or co-authored many book chapters and other writings. Most recently, he co-authored a chapter on bankruptcy issues in the book ERISA: A Comprehensive Guide as well as a chapter on PBGC issues in Norton Bankruptcy Law and Practice. Matt also has presented at numerous conferences and meetings. In 2020, he served as a moderator/panelist for a presentation featuring IRS representatives at the TE/GE Joint Council Meeting in Washington, D.C.. He is co-chair of the Philadelphia Bar Association Employee Benefits Committee.

Matt is a graduate of Johns Hopkins University (BA/MA, History 1981), Villanova University School of Law (JD 1984) and earned an LLM in Taxation from Temple University School of Law (1987). Matt received the Villanova Law Alumni Association Award for Public Service in 2017 and the Legal Clinic for the Disabled Special Recognition Award in 2019.