



Michael D. Foster

Of Counsel

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Michael D. Foster is Of Counsel in the Banking, Coal, and Energy industry groups, focusing primarily on tax issues. He practices out of the Firm's office in Charleston, West Virginia.

Michael has worked for many years on employee benefits issues, co-founding and leading the Firm's internal employee benefits group since 1989.

Michael has been with Jackson Kelly for almost four decades, working to deliver the best in administrative and consulting services in the area of qualified plans. He provides administrative services to more than 200 defined contribution plans and provides legal services to clients of the Firm. Michael specializes in crafting qualified plans for owner-employees, coming up with inventive solutions to his clients' problems. He also advises clients with regard to fiduciary duties under employee benefits law (ERISA). Michael is actively involved in the non-qualified plan arena and has significant experience in deferred compensation plans for not-for-profit organizations.

Michael served as the Firm's Managing Member from 2007 to 2014, as Assistant Managing Member from 2002 to 2007, and as a member of the Firm's Executive Committee for two separate terms. He's been listed in Woodward/White *The Best Lawyers in America*® for more than two decades.

An outdoorsman by nature, Michael spends his free time participating in a wide range of outdoor activities, including hiking, biking, skiing, and playing golf.

Awards

- Martindale-Hubbell: AV Preeminent Rating
- West Virginia State Bar Foundation, Fellow
- Selected by his peers for inclusion in *The Best Lawyers in America*® for Employee Benefits (ERISA) Law (1989-2021)
- Order of the Coif
- Beta Gamma Sigma

Work History

- Jackson Kelly PLLC (1979-Present)
- Kay, Casto & Chaney (1975)

Practices

- Employee Benefits & ERISA
- Tax

Industries

- Banking
- Energy
- Education
- Coal

Education

- New York University (LL.M. in Tax, 1978)
- West Virginia University College of Law (J.D., 1975)
- West Virginia University (B.S. in Finance, 1972)

Admissions

- West Virginia (1975)
- U.S. Supreme Court
- U.S. Court of Appeals, Fourth Circuit
- U.S. Court of Appeals, Sixth Circuit
- U.S. Court of Appeals, Eleventh Circuit
- West Virginia Supreme Court
- U.S. District Court, Northern District of West Virginia
- U.S. District Court, Southern District of West Virginia

Professional Organizations

- West Virginia State Bar
- American Bar Association
- West Virginia Bar Association

Speaking Engagements & Publications

Speaking Engagements

- "What Does Health Care Reform Mean Today?," West Virginia Society of Certified Public Accountants 93rd Annual Meeting, The Greenbrier, White Sulphur Springs, W.Va. (June 15, 2011)
- Frequent lectures on employee benefit topics. Representative groups: Eastern Mineral Law Institute, West Virginia State Bar, West Virginia Tax Institute, Charleston and Huntington Estate Planning Councils

Writings and Publications

- "UMWA Retiree Health Benefits," 13 Eastern Mineral Law Institute
- Student Editor, *Tax Law Review* (1977-1978)
- Corporate Editor, *West Virginia Law Review* (1974-1975)