Jeffries Mock Hamilton

Attorney

jhamilton@fbtgibbons.com | 859.244.3271

325 West Main Street
Suite 301
Lexington, KY 40507

Industries

Life Sciences

Practice Areas

Corporate Law

Employee Benefits & ERISA

Labor & Employment

Bar Memberships

Kentucky

Jeff concentrates his practice in the area of employee benefits law. Jeff has over 20 years of experience navigating the complexities of ERISA and the Internal Revenue Code, including drafting plan documents, amendments, summaries and notices, reviewing agreements and contracts with third party administrators and vendors, and performing employee benefit due diligence for mergers and acquisitions.

Jeff has represented clients under audit by the Internal Revenue Service and the Department of Labor and has completed numerous retirement plan corrections. He has obtained funding waivers for defined benefit pension plans and helped clients respond to reportable event inquiries from the Pension Benefit Guaranty Corporation. He has advised clients on issues related to multi-employer union pension plans, including plan audits and withdrawal liability.

Jeff has a special focus on employee benefits for tax exempt and nonprofit employers such as hospitals, schools, churches and church-related organizations, and other charitable organizations. He has in-depth, practical experience dealing with the rules and requirements that apply to Code § 403(b) and 457 plans sponsored by tax-exempt employers.

Other Info About Jeff

Education

University of Michigan Law School, J.D., 1996

Princeton Theological Seminary, Ph.D., 1990, *cum laude*

Union Theological Seminary, M.Div., 1985

Davidson College, A.B., 1982

Recognition

The Best Lawyers in America®, Employee Benefits (ERISA) Law, 2021-2027,"Lawyer of the Year," 2027

Professional Affiliations

American Bar Association

Kentucky Bar Association

Louisville Bar Association

Major Publications

"When the leopard changes its spots: An employer's change in status imperils its eligible 457(b) plan," Author, *Employee Benefit Plan Review*, January 2025

Featured Articles

Amendment Deadline Approaches for Code Section 457(b) Plans of Tax-Exempt Employers

When the Leopard Changes Its Spots: An Employer's Change in Status Imperils Its Eligible 457(b) Plan

SECURE 2.0 Changes to Retirement Plan Corrections

IRS Extends Deadlines for Plan Restatements

Un-retired: Solutions to Healthcare Worker Shortage

Get your 403(b) plan right with the IRS by March 31, 2020

IRS Issues Updated Eligible Rollover Distribution Notices – Plans Should Begin Using Immediately

IRS Permits Use of Forfeitures to Fund Safe-Harbor Contributions, QNECs and QMACs

Supreme Court rules that pension plans of church-related hospitals may be church plans exempt from ERISA

© 2026 FBT Gibbons LLP. May be considered attorney advertising in some jurisdictions.