



Eileen Morgan Johnson, CAE

PARTNER

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BIOGRAPHY

Ms. Johnson has over 30 years of experience advising nonprofit organizations and associations on a wide variety of legal issues, including tax advice, charitable solicitation and fundraising, membership programs, and employment issues.

Prior to joining the firm, Ms. Johnson was in-house counsel for the National Wildlife Federation. She has held leadership roles in the Association Foundation Group, ASAE, and the Virginia State Bar.

Ms. Johnson is a partner and co-chair of the practice at Whiteford. She received her law degree from the J. Reuben Clark Law School of Brigham Young University in 1982, and is admitted in Virginia, the District of Columbia, Maryland and California.

RECOGNITIONS

- AV Peer Review Rated: Martindale Hubbell
- Listed in *Washington's Legal Elite*, Washington SmartCEO Magazine: 2011

MEMBERSHIPS & ACTIVITIES

PRACTICES & INDUSTRIES

Nonprofit Organizations and Associations

Nonprofit Corporate Services

Governance/Fiduciary Duties

Charitable Solicitation and Fundraising

Membership Programs

Labor and Employment Matters

Continuing Care Retirement Communities, Long Term Care, Assisted Living

International

Tax-Exempt Organizations

EDUCATION

J. Reuben Clark Law School, Brigham Young University, 1982, J.D.

College of William and Mary, 1979, B.A.

ADMISSIONS

Virginia
District of Columbia
Maryland
California

- Member: Business and Operations Section Council, American Society of Association Executives (2016-2017)
- Member: National Capital-Area Advisory Council, American Society of Association Executives (2015-2016)
- Member: Legal Section Committee, American Society of Association Executives (2015)
- Member: Foundation Development Committee, American Society of Association Executives (2014)
- Director: Association Foundation Group (2008-2010)
- Chair: Nonprofit Committee, Greater Reston Chamber of Commerce (2008-2009)
- Chair: Legal Section Council, American Society of Association Executives (2011-2012); Vice-Chair (2010-2011)
- Member: Consultants Section Council, American Society of Association Executives (2007-2010)
- Board Member: Corporate Counsel Section Board of Governors, Virginia State Bar (1999-2006); Immediate Past Chair (2005-2006); Chair (2004-2005); Vice Chair (2003-2004); Secretary (2002-2003)
- Program Chair: Association of Corporate Counsel, Nonprofit Organizations Committee (2006)

NONPROFIT, CORPORATE & BOARD ISSUES

- Corporate governance issues applicable to nonprofits, including governance policies requested by the Internal Revenue Service, amendments to articles and bylaws, Sarbanes-Oxley compliance, watchdog compliance, restructuring, amending bylaws, mergers and consolidations, and best practices
- Board issues, such as board size, committee structure, recruitment, orientation, elections, training, self-evaluations and credentialing

TAX ADVICE

- Federal and state tax laws applicable to 501(c)(3), 501(c)(4) and 501(c)(6) organizations and their affiliates, including for profit subsidiaries and joint ventures
- Unrelated business income tax issues
- Applications for federal and state tax exemption

- Charitable solicitation and other fundraising activities
- Tax consequences of employee compensation and fringe benefits

CHARITABLE SOLICITATION AND FUNDRAISING

- State registration for charitable solicitation licenses
- Commercial co-venture and cause marketing relationships
- Raffles, silent auctions and other fundraising activities

MEMBERSHIP PROGRAMS

- Chapters and components
- Membership meetings and voting
- Tax deductibility of member benefits

EMPLOYMENT ADVICE

- Employment agreements, Executive compensation arrangements, Executive and staff evaluations, Compensation plans, Employment policies and handbooks, Noncompete agreements, Confidentiality agreements, Personnel files, Employee terminations and severance agreements
- Working with management and boards to develop succession planning programs for management level staff, Interviewing prospective, current and former employees, Job descriptions, Leased employees and Outsourced HR services

CONTINUING CARE RETIREMENT COMMUNITIES, LONG TERM CARE, ASSISTED LIVING

- Provides tax, governance and contractual assistance to directors, officers and management of nonprofit continuing care retirement communities, long term care, and assisted living facilities

INTERNATIONAL

- Establishing offices outside the U.S. for U.S. based associations
- Non-U.S. chapters and members

- Conference and other activities

OTHER

- Real estate including office leases, the purchase and sale of unimproved and improved property, life tenancy agreements, mortgages and other financing
 - Intellectual property, copyright and trademark licensing
 - Contracts such as independent contractors, hotel and convention services, licenses, and grant agreements
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PRESENTATIONS & PUBLICATIONS

Speaking Engagements

Associations Creating Community, ASAE Great Ideas Conference Podcast Series, March 2019

Emergency Succession Planning for Nonprofit Organizations, Association of Corporate Counsel National Capital Region Webinar, June 2018

Becoming a High Performing Board, African Wildlife Foundation, May 2018

Hot Topics in Nonprofit HR and Employment Law, Association of Corporate Counsel National Capital Region Webinar, April 2018

Association Executive Compensation: How to Craft and Defend the Best Contracts Based on the Latest Salary Trends, Association TRENDS Webinar, October 2017

How to Train Your Board, ASAE Loudoun County Idea Swap, July 2017

Board Governance – Can It Get Any Better?, LeadingAge Virginia Annual Conference, June 2017

Non-Profits and Associations Forum: Gift Acceptance Policies and Practices - What Do You Do With [fill in the blank]?, Association of Corporate Counsel, April 2017

Executive Employment Contracts, Association TRENDS Breakfast, December 2016

Anatomy of an EO Merger, Nonprofit Finance & Accounting Symposium,
November 2016

Executive Employment Contracts, Association TRENDS Executive
Compensation Breakfast, October 2016

Digital Donation Receipts and Tax Compliance, Goodwill Industries' 2016
Summer Conference, August 2016

What Happens when your Annual Conference is Cancelled on the First Day,
ASAE Center for Association Leadership's Annual Meeting, August 2016

Nonprofit Mergers, State Hospice Organization Executive Roundtable, July 2016

Governance In Times of Change, LeadingAge Virginia Annual Conference, June
2016

Non-CEO Compensation, Association TRENDS Live, June 2016

Recent Trends in Association Governance, ASAE's Reston Idea Swap, April 2016

Organizing and Operating Nonprofits, Mandatory Continuing Legal Education
(Virginia State Bar), April 2016

Volunteer Management, American National Standards Institute Legal Issues
Forum, September 2015

What Boards Want in Their Next CEO: A Cram Course in Moving Up or Out,
co-panelist, American Society of Association Executives, August 2015

Nonprofit Compensation Best Practices and Benchmarking, Association
TRENDS Webinar, July 2015

Plan Your Exit and Negotiate Your Next Association Position, co-presenter,
ASAE Great Ideas Conference, March 2015

Tax Reform Act of 2014, co-presenter, Johnson Lambert webinar, March 2015

Mergers & Acquisitions, co-presenter, AssociationTRENDS webinar, March 2015

Legal Issues Update, co-presenter, Boards Shaping the Future LeadingAge
Maryland Governance Symposium, February 2015

Tax Reform Act of 2014, co-presenter, Johnson Lambert webinar, February 2015

Making Good Boards Great, Virginia Association of Nonprofit Homes for the
Aging, August 2014

Get Your Governance House in Order, co-presenter, ASAE Annual Meeting, August 2014

Establishing Tax-Exempt Status with the IRS and Liability of Directors and Officers, National Business Institute, July 2014

Nonprofit Salary Trends and Executive Compensation Issues, co-presenter, Association Trends webinar and Trends Live, June 2014 and October 2014

Guidelines for Good Governance for 501(c)(3) Organizations, Lorman, May 2014

Tax-Exempt Organizations in the District of Columbia, Maryland & Virginia, guest lecturer, George Mason University, October 2013

Establishing Tax-Exempt Status with the IRS and Liability of Directors and Officers, National Business Institute, July 2013

Nonprofit Salary Trends and Executive Compensation Issues, co-presenter, Association Trends webinar and Trends Live, June 2013

Legal Issues Impacting Membership, Marketing and Communications: Focus on Intellectual Property and Social Media, co-presenter with Jeff Glassie, ASAE Marketing, Membership & Communications Conference, June 2013

Association and Nonprofit Mergers and Strategic Alliances, co-presenter, Association Trends webinar, May 2013

Finding and Keeping the Best Directors for Your Foundation Board, Virginia Association of Nonprofit Homes for the Aging, February 2013

Board Governance Training and Strategies for Success, co-presenter, United Way of the National Capital Area, February 2013

Tax-Exempt Organizations in the District of Columbia, Maryland and Virginia, Lorman, January 2013

Association and Nonprofit Mergers and Strategic Alliances, Association Trends webinar, November 2012

Mind Games Through Contract Negotiation, Association Superheroes Conference, October 2012

Don't Forget the Home Front: Legal Issues on the State and Local Level, ASAE Annual Meeting, August 2012

Nonprofit Salary Trends and Executive Compensation Issues, Association Trends Live, June 2012

Launching an Association Foundation, ASAE Great Ideas Conference, March 2012

Social Media and Labor & Employment Law, Maryland State Bar Association Annual Meeting, June 2011

Can an Employee Be Disciplined for Tweeting?, Nonprofit Human Resources Conference, October 2011

Joined at the Hip or Split at the Seams (Mergers & Consolidations), Risk Management & Finance Summit for Nonprofits, Nonprofit Risk Management Center, September 2011

Social Media and New Technology: The Rewards - and Legal Risks - for Associations, co-presenter, ASAE Annual Association Law Symposium, September 2011

New Developments on Nondues Revenue Legal and Tax Issues, co-presenter, ASAE Annual Meeting, August 2011

Governance & Fiduciary Responsibilities, Music Education Week in Washington, June 2011

Secrets Every New CEO Should Know, co-presenter, ASAE Great Ideas Conference, March 2011

Making Good Boards Great, Association Foundation Group, October 2010

Emerging Trends in Nonprofit Governance, co-presenter, ASAE Association Law Symposium, September 2010

Organizational Assessment and Restructuring, co-presenter, ASAE Annual Meeting, August 2010

Accountability in Action: Enforcing Board Member Responsibilities, co-presenter, ASAE Annual Meeting, August 2010

Social Media in the Workplace: Pitfalls and Policies, Social Media Legal Conference, March 2010

Form 990: It's Not Just a Tax Return, It's a Marketing Tool Too, Nonprofit Forum of Northern Virginia, January 2010

Nonprofit Directors as Fiduciaries, The Georgetown Group, Morgan Stanley Smith Barney LLC, January 2010

Top 10 Potholes on the Internet Highway, co-presenter, ASAE Annual Meeting, August 2009

UBIT Revisited: An Update on the Unrelated Business Income Tax, Exempt Organization Institute, The Maryland Institute for Continuing Professional Education of Lawyers, June 2009

Legal Issues in the Current Economic Climate, Association Foundation Group, March 2009

Legal Issues, panelist, ASAE International Conference, March 2009

Using Your 990 as a Marketing Tool, co-presenter, ASAE Great Ideas Conference, February 2009

Nonprofit Tax Law and Corporate Governance/Administration, panelist, ASAE Association Law Symposium, September 2008

Legal Issues Overview, Maryland Nonprofits, September 2008

Putting Your 990 to Work for Your Organization, Association Foundation Group, May 2008

Where's the Shredder?, co-presenter, Finance and Administration Roundtable, February 2008

The Hats You Wear! Membership, Finance and Law, co-presenter, American Society for Association Executives, November 2007

Legal Responsibilities of Nonprofit Directors, West Virginia Bar Association Annual Meeting, September 2007

How to Use Your 990 as a Marketing Tool, co-presenter, Reznick Group and Whiteford Taylor & Preston, September 2006 and January 2007

Charitable Solicitations in Maryland, Lorman, November 2006

Articles

"Legal Friction Points in Component Relations," ASAE website, October 2016.

"Employment Agreements – Beyond the Basics," Association Trends, May 2016.

"Human Resources and Legal Affairs: the Power of Working Together," co-authored with Rhonda Lees, Associations Now, January 2015.

"Ex-Officio Directors Get Voting Rights in California," WTP Nonprofit Report, December 2014

“Contract Do’s and Don’ts,” Associations Now Guide to Consulting Services, December 2014.

“Advice on Making Corporate Governance Changes,” ASAE Annual Meeting session handout, August 2014.

“Is Retirement in Your Future?,” Association Trends, June 2014.

“Are Your Membership Benefits Cutting It?,” Association Trends, May 2014.

“New IRS Form 8822-B,” WTP Non Profit Report, February 2014.

“Innovation and Reengineering the Association,” Association Trends, January 2014.

“Why You Need a Legal Audit,” Associations Now, November/December 2013.

““Old Act” DC Corporations Under the New Act,” WTP Non Profit Report, August 2013.

“Top 7 Social Media Issues for Associations,” Association Trends, August and September 2013.

“Trends in Meetings Contracts,” Association Trends, May 2013.

“New Rules for Association Foundations from the IRS,” Association Law & Policy, June 2013.

“When is an Association Liable for Chapter Activities?,” Association Law & Policy, February 2013.

“Five “Musts” for Employment Agreements,” Associations Now, December 2012.

“Is Your Organization Required to Pay DC Use Tax?,” Non Profit Report, November 2012.

“Do Your Volunteers Own Your Association’s IP Content?,” September 2012.

“Consulting Contract Do's and Don'ts," Associations Now Guide to Consulting Services, November 2011.

“What Your Association Needs to Know About Job Boards,” Associations Now, July 2011.

“Four Golden Rules for Committees,” Associations Now, January 2011.

“Social Media in the Workplace,” Maryland Employment Law Letter, Part I - November 2010, Part II - December 2010.

"Help Your Association Stay the Course With Its Own Rules," Consultants Connection, February 2010.

"Consider Residential Energy Tax Credits," Community Association Update, January 2010.

"Contracting With Outside Consultants," Associations Now, January 2010.

"What Happens When Your Client Goes Out of Business?," Consultants Connection, August 2009.

"Corral Your Contracts," Associations Now, June 2009.

"When is a Merger a Good Idea?" Associations Now, March 2009.

"When and Why Do You Need Legal Advice?," Consultants Connection, November 2008.

"Governance Issues Related to Components & Chapters," Association Law & Policy, January 2008.

"Succession Planning for Nonprofit Organizations," ASAE website, November 2007.

"Time to Review the Board Committee Structure," Associations Now, September 2007.

"Immigration-related Employment Compliance: An Overview," co-authored with Sharvari Dalal-Dheini, 21 VLW 166, February 26, 2007.

"Elements of a Good Nonprofit Leader Succession Plan," ASAE website, January 2007.

"Does Your Organization Need a Compensation Committee," The Business Monthly, January 2007.

"The Pension Protection Act of 2006 and Nonprofit Reforms," ASAE website, January 2007.

"Volunteer Management: Improving the Volunteer Experience and Reducing Risk," ASAE website, January 2007.

"Board Committee Structure," ASAE website, January 2007.

"Regulating Charitable Fundraising in the 21st Century," ASAE website, January 2007.

"Executive Compensation for Exempt Organizations," ASAE website, January

2007.

"Look Before You Leap: What You Need to Know About Nonprofit Board Service," Corporate Counsel News, Virginia State Bar, 2006.

Miscellaneous short articles in a question and answer format for the Baltimore Business Journal, 2006-2008.