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William A. Cumming is a shareholder with Hessian & McKasy, P.A., in Minneapolis, Minnesota. He has a business practice focusing on employee benefits matters and has worked with multiemployer plans for over 36 years. Cumming has also represented single employer plans ranging from small plans to large plans for national employers. His clients maintain defined benefit pension plans, money purchase pension plans, profit-sharing plans (including 401(k) arrangements) and employee stock ownership plans. Cumming has also worked with clients on nonqualified plans and supplements to pension plans, as well as with self-funded and self-administered health benefit plans. He spent five years as the course chair of the annual self-insurance program for health care in Minneapolis. Cumming has been actively involved in advising clients on compliance with health care reform requirements and regulatory issues, and performing compliance audits to identify potential plan issues and make needed corrections. He has worked on the executive committee of the USA Plan, a national solution for the impending retirement crisis. Cumming spent 20 years as an adjunct professor of law at William Mitchell College of Law in St. Paul, Minnesota and has taught for 26 years for the Minnesota State Colleges and Universities system. He is a graduate of the University of Minnesota Law School and has a master's degree from the University of St. Thomas.