

## Employee Benefits & Executive Compensation

Employee benefits and executive compensation strategies are a useful tool in attracting and retaining the best talent, but the laws governing the benefits are some of the most complex. Foster Garvey delivers high-quality, practical advice to clients, enabling them to provide competitive benefits and compensation packages that further their business goals while keeping compliant and within budgetary constraints.

Our attorneys advise private and public sector companies and individuals in virtually every aspect of employee benefits, executive compensation and stock, as well as other equity-based compensation law.

We regularly serve as advisors to boards, committees, trustees, general counsel and C-suite executives. Among our clients are financial institutions, professional practices, health care organizations, tax-exempt organizations (including churches) and governmental entities.

Foster Garvey emphasizes a proactive approach to inform clients of potential problems and help them stay current with trends and changes in the law. Our proactive team anticipates issues before they happen and, when disputes arise, are ready to advocate for our clients' positions.

Foster Garvey attorneys are proud to be nationally recognized by the highly regarded *Chambers USA* legal directory in the Pacific Northwest, which annually interviews firm clients.

Our group's services include:

### Retirement Plans

We design plans, prepare plan documents and handle operational compliance issues and Internal Revenue Service submissions for defined benefit pension plans (including cash balance plans and pension equity plans), profit-sharing plans, 401(k) plans and employee stock ownership plans (ESOPs).

### Service Contact

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### Related Professionals

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### Related Services

Emerging Companies  
Employee Stock Ownership Plans  
Labor, Employment & Immigration  
Mergers & Acquisitions  
Tax  
Tribal Governments & Enterprises

**Plan Investments and Fiduciary Counseling**

To help investment committees and plan trustees meet their obligations, we do everything from conducting training sessions for plan fiduciaries, to drafting investment policy statements, to counseling clients about prohibited transaction rules.

**Plan Audits**

We assist clients undergoing Internal Revenue Service or Department of Labor audits of their employee benefit plans to resolve the audits in a timely and efficient manner.

**Tax-Exempt Organization, Governmental and Church Plans**

We understand and know how to apply the special legal rules that must be followed by tax-exempt organizations, governmental employers and churches for their retirement plans, including 403(b), 457(b) and 457(f) plans.

**Executive Compensation**

We design, document and help clients operate competitive compensation packages for executives and key management employees, including deferred compensation plans and bonus and incentive plans.

**Mergers & Acquisitions and Other Corporate Transactions**

In addition to conducting due diligence reviews, we negotiate and draft ERISA provisions in acquisition and sale agreements. We also design and draft change-in-control agreements, retention agreements, severance packages and window retirement programs.

**Corporate Governance**

To help publicly traded clients meet their governance obligations, we provide compensation committee charters and counsel clients on Sarbanes-Oxley compliance.

**Health Plans**

We counsel plan sponsors of insured and self-insured health plans on ERISA, ACA, COBRA and HIPAA compliance.

**Fringe Benefit Plans**

We help clients install and operate cafeteria plans (section 125 plans), educational assistance plans, adoption assistance plans and transportation plans.

**Multiemployer (Union) Plans**

We advise clients on negotiating the benefits provisions of collective bargaining agreements and on handling withdrawal liability issues, including challenging and negotiating withdrawal liability assessments.