

Practices

Employee Benefits & Executive Compensation

The firm's Employee Benefits and Executive Compensation Practice Group has broad and comprehensive experience, providing sophisticated and practical representation in all matters related to employee benefits and executive compensation. Our expertise in this field has become increasingly valuable to the firm's clients as in today's workplace environment, employers often seek to use their benefit arrangements to help attract, retain and motivate employees at all levels.

Our clients in this area include both for profit and non-profit employers and span a diverse array of industries. We counsel employers, senior level executives, Boards of Directors and Committees, working closely with all clients to ensure that the components of their benefits programs meet their overall strategic business and financial objectives and are fully compliant with all applicable laws and regulations.

The attorneys in this practice area advise clients on both day-to-day issues and in conjunction with business transactions such as purchases and sales of businesses and restructurings. We assist in the design and implementation of tax qualified and non-qualified retirement and compensation arrangements, including equity and non-equity based arrangements, pension, profit-sharing, 401(k), employee stock ownership, 457 and 403(b) plans and deferred compensation arrangements. We advise on executive compensation matters, fiduciary issues under ERISA, plan qualification and administration issues, and on matters pertaining to the design and operation of a variety of health and welfare plans. The attorneys in this group also work closely with our Litigation Department and Employment Law Practice Group attorneys on all forms of benefit claims and causes of action under ERISA.

Executive Compensation

Our attorneys advise the firm's clients on the design, drafting and implementation of tax-advantaged compensation arrangements designed to meet each client's specific objectives for attracting and retaining executive officers and other key employees and consultants. Our work encompasses the complexities of Section 409A of the Internal Revenue Code and its application to a broad range of executive compensation and

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other types of arrangements. The group also represents both employers and senior executive officers in the negotiation and drafting of employment and separation agreements.

Fiduciary Responsibility

We advise clients on a variety of fiduciary issues under ERISA, including reporting and disclosure requirements, as well as issues related to the investment and management of plan assets and prohibited transaction concerns.

Commercial Transactions

The group provides representation related to employee benefits issues within the context of purchases and sales of businesses and other business transactions. These include the impact of benefit arrangements on purchase price, the structure of the transaction, and plan coverage requirements. Our attorneys are also experienced in the merger and termination of employee benefits plans as a component of commercial transactions.

Qualified Plans

We assist clients with the full range of issues associated with qualified retirement plans, insuring compliance with the statutory requirements of ERISA, the Internal Revenue Code and other applicable laws. We advise on the selection of the appropriate plan for each client's specific needs and in resolving any plan qualification, operation or administration issues that may arise.

Health and Welfare Plans

Our attorneys provide counsel on a wide spectrum of health and welfare benefit plan issues, including those impacting the design and operation of all types of insured and self-insured employee and retiree group health plans, cafeteria and flexible spending arrangements, and medical reimbursement plans. Our work in this area encompasses advising on issues presented under the Affordable Care Act, HIPAA privacy and security obligations, as well as requirements for the continuation of benefits under COBRA.

Representation before Government Agencies

Our attorneys regularly work with representatives of various government agencies including the U.S. Department of Labor, the Pension Benefit Guaranty Corporation and the Internal Revenue Service on behalf of our clients.