



employee benefits & executive compensation

The Employee Benefits and Executive Compensation Practice Group uses its significant expertise in federal tax, labor, and securities law in connection with creating optimized qualified retirement plans, deferred compensation, executive compensation and welfare plans. The group provides these services to the full range of clients served by the firm.

Qualified Retirement Plans: Design, draft, implement, administer, and maintain traditional retirement plans running the gamut from sole-shareholder/sole-employee plan sponsor to single employer and multiemployer plans with thousands of participants, including profit sharing, 401(k), employee stock ownership plans (ESOPs), and defined benefit pension plans.

Title I, ERISA: Advising clients on reporting, disclosure, and fiduciary responsibility rules for retirement plans and welfare benefit plans, including issues related to investment funds in which retirement plans are investors.

Transactions: Advice, counsel, and negotiation on employee benefits issues connected with corporate mergers and acquisitions and bank lending transactions such as transition benefit accruals, plan merger requirements, accommodating protected benefits accruals and structuring representations and warranties.

Welfare Plans: Design, drafting, implementation, and administration of welfare benefit plans, including group health and insurance plans, cafeteria plans, flexible spending accounts, retiree health programs, and severance pay plans.

Executive Compensation: Design and documentation of a wide range of executive benefit plans, including nonqualified deferred compensation plans, stock option plans, phantom stock plans, restricted stock plans, long- and short-term incentive plans, rabbi trust funding vehicles, supplemental executive retirement plans (SERPS), Section 457 plans for tax-exempt entities, employment contracts, and golden parachute contracts.

ESOP Services: Perform the feasibility analysis, transaction design, ESOP installation and implementation, and continuing consultation for a wide variety of types of ESOP transactions. We represent banks and other lenders in ESOP

practice contact

Robert J. Lowe

related practices areas

corporate & business transactions

labor & employment

tax and trusts & estates



employee benefits & executive compensation

transactions, corporate and individual ESOP fiduciaries and ESOP Plan administrators. We also serve as expert witnesses in ESOP related litigation.

COBRA: Advice and counsel to sponsors of group health plans of obligation to provide continuation health insurance coverage.

HIPAA (Health Insurance Portability and Accountability Act): Advice and counsel regarding HIPAA compliance.

Retirement Benefits: Income and estate planning advice in connection with distribution planning for participants and beneficiaries.

Plan Audits: Representing clients before the Internal Revenue Service and the Department of Labor and utilizing the correction programs of the IRS and DOL.

Title IV Matters: Advice and counsel relating to the termination of single-employer defined benefit plans, funding deficiencies and withdrawal liability issues related to multiemployer plans.

ERISA Litigation: In collaboration with the Litigation and Labor and Employment Departments, our Benefits Practice advises on and defends ERISA cases, including matters arising out of claims of breach of fiduciary duty made by participants or the Department of Labor.

headlines

37 MSK Attorneys Named Among *The Best Lawyers in America*® for 2026
Best Lawyers, August 21, 2025

34 MSK Attorneys Named Among *The Best Lawyers in America*© for 2025
August 15, 2024

38 MSK Attorneys Named Among *The Best Lawyers in America*© for 2024
August 17, 2023

Best Lawyers Recognizes Mitchell Silberberg & Knupp in 2023 "Best Law Firms" Rankings
November 2, 2022

U.S. News & World Report Recognizes Mitchell Silberberg & Knupp in 2022 "Best Law Firms" Rankings
November 4, 2021

26 MSK Attorneys Named Among *The Best Lawyers in America*© for 2022
August 19, 2021

33 MSK Attorneys Named Among *The Best Lawyers in America*© for 2021
August 20, 2020



employee benefits & executive compensation

27 MSK Attorneys Named Among *The Best Lawyers in America*® for 2020
August 15, 2019

MSK Client L3 Technologies Merges with Harris Corporation
July 3, 2019

U.S. News & World Report Recognizes MSK Among 2019 "Best Law Firms" Rankings
November 1, 2018

David Wheeler Newman Presented with Distinguished Service Award from LA Council of Charitable Gift Planners
June 1, 2017

news

Robert Lowe Quoted in *Law360*
January 2, 2023

Today's General Counsel features New York Partner, Greg Hessinger
April 18, 2016

26 MSK Attorneys Named to 2014 Southern California *Super Lawyers* List
January 2014

U.S. News & World Report Recognizes MSK in 2013-2014 "Best Law Firms" Rankings
November 2013

21 MSK Attorneys Selected for *Best Lawyers in America 2014*
August 15, 2013

26 MSK Attorneys Named to 2013 Southern California *Super Lawyers* List
January 2013

U.S. News & World Report Recognizes MSK in 2012-2013 "Best Law Firms" Rankings
November 1, 2012

21 MSK Attorneys Selected for *Best Lawyers in America 2013*
August 24, 2012

25 Named to 2012 Southern California *Super Lawyers* List
January 23, 2012

U.S. News & World Report Recognizes MSK In 2011-2012 "Best Law Firms" Rankings
November 1, 2011



employee benefits & executive compensation

MSK Attorneys Recognized Among "The Best Lawyers in America" for 2012
August 31, 2011

The 2011 Legal 500 USA Guide Recognizes MSK Attorneys and Intellectual Property and Tax Practice Groups
Among the Nation's Best
June 9, 2011

24 Named to 2011 Southern California *Super Lawyers* List
January 25, 2011

MSK Recognized in *U.S. News & World Report/Best Lawyers* "Best Law Firms" Rankings
September 15, 2010

The 2011 Best Lawyers in America Recognized MSK Attorneys from Nine Practice Areas
August 19, 2010

28 Named to 2010 Southern California Super Lawyers List
January 26, 2010

The Best Lawyers in America 2010
August 3, 2009

29 Chosen to 2009 Southern California Super Lawyers List
January 30, 2009

33 Chosen to 2008 Super Lawyers Lists
November 21, 2008

The Best Lawyers in America 2009
September 17, 2008

Bob Lowe Quoted in *Corporate Secretary* Regarding Severance Packages
June 2008

MSK Home to 23 Southern California Super Lawyers for 2008
January 30, 2008

publications

ACA Prep: Now, This Year, and in 2014
Employee Benefit News, May 2013

New and Proposed Laws Impact Group Health Plans
Employee Benefit News, June 2009



employee benefits & executive compensation

Enhancing the Value of Qualified Replacement Property with a Family Limited Partnership
Winter 2008-2009

ESOP Basics
Winter 2008-2009

DOL attempts to clarify treatment of post-death QDROs
MSK Client Alert, March 2007

IRS Provides Audit Results for Executive Pay by 501(c)(3)s
MSK Client Alert, March 2007

IRS Further Clarifies New Beneficiary Rollover Rules
MSK Client Alert, February 2007

alerts

New COBRA Requirements
MSK Client Alert, January 21, 2010

How Will Same Sex Marriages Affect Benefit Plans?
MSK Client Alert, June 2004

Retirement Plan Distribution Planning
MSK Client Alert, April 2007

Plan Investment Advisor Rules Increase Employer Obligations
MSK Client Alert, February 2007

Rollovers to IRAs Now Possible For Plan Beneficiaries
MSK Client Alert, January 2007

New Benefit Statement Requirements Become Effective in 2007
MSK Client Alert, January 2007

Congress Makes Health Savings Accounts More Attractive
MSK Client Alert, December 2006

Employer Reduces Corrupt Executive's Accrued Benefit
MSK Client Alert, December 11, 2006

Sponsors Should Add Explanations to Funding Notices
MSK Client Alert, December 7, 2006



Notices Due for 401(k) Plans Invested in Employer Stock
MSK Client Alert, December 2006

events & speaking engagements

MSK's Labor & Employment Department's Annual "Year in Review" Seminar
January 10, 2024

COBRA Subsidies Under the American Rescue Plan (online course)
June 4, 2021

Understanding the New Regulations for Health Reimbursement Arrangements
July 25, 2019

Health Savings Accounts (HSAs): Compliance Obligations Under the IRC and ERISA
January 22, 2019

Health Savings Accounts (HSA): Compliance Obligations Under the Internal Revenue Code and ERISA
November 28, 2018

Health Savings Accounts (HSAs): Compliance Obligations Under the IRC and ERISA
October 23, 2018

HSAs Compliance Obligations Under the Internal Revenue Code and ERISA
May 30, 2018

Business Law Practice: 2016 Year in Review
January 20, 2017

To Fee, Or Not To Fee: Entitlement Is The Question
May 21, 2015

The State of the Plans: Dealing with the Economy and Health Care Reform
February 9, 2012