

**PITTSBURGH,  
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**PRACTICE AREAS:**

[Employee Benefits & Executive Compensation](#)

[Tax](#)

**STATE ADMISSIONS:**

Pennsylvania

**COURT ADMISSIONS:**

U.S. Tax Court

**EDUCATION:**

J.D., cum laude, University of Pittsburgh School of Law, 1983

B.S.B.A., magna cum laude, Duquesne University, 1979

## Paul M. Yenerall

### MEMBER

Paul Yenerall has 30 years of experience practicing law relating to tax and employee benefits. He represents a broad range of domestic and international employers and individuals on a wide variety of matters, including the design and implementation of qualified retirement plans, stock option and stock appreciation right plans, and other nonqualified incentive and deferred compensation arrangements. He is also experienced in the areas of buying and selling businesses.

Prior to attending law school, Paul was an accountant with an international accounting firm.

### REPRESENTATIVE MATTERS

- Represented a company owned by an employee stock ownership plan (ESOP) from ESOP acquisition until the sale almost 20 years later for over 300 times more than original purchase price.
- Represents employers and executives in connection with the negotiation and documentation of employment and severance agreements.
- Represents employers in the design and implementation of incentive and equity compensation programs such as synthetic equity programs, stock option, and restricted stock plans, and nonqualified and qualified retirement plans.
- Advises employers generally in connection with compliance with the Internal Revenue Code and the Employee Retirement Income Security Act, including the Affordable Care Act.

### PROFESSIONAL AFFILIATIONS

- Allegheny County Bar Association
- Pennsylvania Bar Association

### AWARDS AND RECOGNITION

- Selected for inclusion as The Best Lawyers in America 2023 for Tax Law
- Selected for inclusion as The Best Lawyers in America 2022 Tax Law "Lawyer of the Year" in Pittsburgh
- Selected for inclusion in The Best Lawyers in America – Tax Law

- Attained an AV® Preeminent™ rating from Martindale-Hubbell

## NEWS AND INSIGHTS

### PUBLICATIONS

- [“DOL and IRS Announce Disaster Relief Related to Employee Benefit Plans,”](#) Eckert Seamans’ Employee Benefits Alert, April 2020.
- [“Changes in 2019 Annual Retirement and Related Benefit Limits,”](#) Eckert Seamans’ Employee Benefits Alert, November 2018.
- [“Using ESOPs to foster pride of ownership and boost retention,”](#) Eckert Seamans’ Construction Law Update, Fall 2016.
- [“Equity incentives for employees of limited liability companies,”](#) Eckert Seamans’ Legal Update, Spring 2012.

### MEDIA COVERAGE

- [“DOL Temporarily Extends COBRA Deadlines,”](#) HR Magazine, May 2020.

### SPEAKING ENGAGEMENTS

- [“No Good Deed Goes Unpunished: Recent Litigation Involving Retirement Plan Sponsors,”](#) co-presenter, Eckert Seamans’ Continuing Legal Education Seminar, August 2016.
- “Tax Traps for HR Professionals: A primer on Code Section 409A and Healthcare Reform: 2015 & Beyond,” co-presenter, Eckert Seamans’ Human Resources Forum, January 2015.
- “News You Can Use: A review of recent judicial, legislative, and regulatory developments of significance to employers,” co-presenter, Eckert Seamans’ Human Resources Forum, January 2013.
- “Health Care Reform: What’s Next,” co-presenter, Pittsburgh Business Group on Health, July 2012.
- “A New Mandate for Employers: What to Expect from Healthcare Reform,” Eckert Seamans’ Continuing Legal Education Seminar, April 2010 and August 2010.
- “A New Mandate for Employers: What to Expect From Healthcare Reform,” Eckert Seamans’ Human Resources Forum, May 2010.
- “Cobra Strikes,” co-presenter, Eckert Seamans’ Human Resources Forum, June 2009.