

# EMPLOYEE BENEFITS & EXECUTIVE COMPENSATION

## OVERVIEW

The Employee Benefits & Executive Compensation practice group is part of Eckert Seamans' Tax, Estates & Employee Benefits Group. Our practitioners help guide employers and other stakeholders through the diverse range of laws and regulations that govern employee benefits, executive compensation, and related areas. Consistent with the firm's principles, the attorneys in our practice group strive to simplify issues, provide innovative solutions, and offer practical, understandable advice.

Our team partners with its clients to meet its unique needs. We represent clients at every level, ranging from small businesses to multinational corporations, banks, trustees, insurers, multiemployer funds, and governmental and tax-exempt employers. We understand our clients' businesses and can offer assistance that is relevant to its particular industry. For example, we regularly assist clients in the retail, healthcare, manufacturing, energy, pharmaceutical, educational, and hospitality industries.

## EXPERIENCE

**Employee Benefits and ERISA Counseling.** Our attorneys work closely with our clients' human resources professionals and in-house counsel, advising on special projects and day-to-day matters involving plan administration and legal compliance, including Internal Revenue Code, FMLA, Affordable Care Act, and Health Insurance Portability and Accountability Act (HIPAA) compliance. Our experience ranges from qualified retirement plans to health and welfare and retiree medical benefits.

**Fiduciary Counseling.** Our team members serve as outside benefits counsel to fiduciary committees. We attend committee meetings and provide insight, advice, and training on relevant topics including investments and fees. We design and tailor fiduciary compliance programs to meet the needs of our clients.

**Investigations and Audits.** We represent clients in matters involving the Internal Revenue Service (IRS), Department of Labor (DOL), Pension Benefit Guaranty Corporation (PBGC), and Department of Health and Human Services (HHS) on issues ranging from audits, voluntary corrections under the IRS and DOL correction programs, reportable events and PBGC liability issues, and HIPAA compliance.

**Benefit Aspects of Corporate Transactions.** We have significant merger and acquisition experience and have played a major role in many high-profile transactions. We advise and counsel on the executive compensation and employee benefit aspects of all types of corporate transactions, including allocation of pension and retiree medical assets and liabilities and post-closing matters related to the integration of new benefit platforms.

**Executive Compensation.** We regularly counsel employers on executive compensation matters, focusing on plan design and implementation, Internal Revenue Code Section 409A compliance, employment, retention, and severance agreements, supplemental executive retirement plans (SERP), and U.S. Securities and Exchange Commission (SEC) compliance (e.g., Sarbanes-Oxley, disclosure, registration requirements, etc.).

**ERISA & Benefits Litigation.** Eckert Seamans litigators and employee benefits attorneys work in close collaboration, resulting in a team that has been successful in both resolving difficult litigation and avoiding it through proactive client counseling.