



## Compensation & Benefits

We advise clients on the entire spectrum of employee benefits and executive compensation. We strategize with them on the broader implications of benefit plan design as well as implementation and administration.

Our experience includes qualified pension and 401(k) plans, executive equity, employment agreements, incentive and reward programs, health and welfare programs, severance pay plans and policies, and Section 125 "cafeteria" plans.

We counsel start-up, developing, and established businesses in designing and implementing cost-effective employee benefit programs. We advise buyers and sellers in connection with the employee benefit implications of mergers, acquisitions, restructurings, and other corporate transactions, including joint venture formation and employee leasing arrangements.

We help employers, plan fiduciaries, and employee benefit plan service providers to meet applicable statutory and regulatory requirements. Our benefit plan work includes preparation of plan documents, amendments, enabling resolutions, summaries, and participant notices and communications.

In addition, we are familiar with the regulations under Internal Revenue Code Section 409A applicable to deferred compensation arrangements under non-qualified plans. We advise clients concerning the "golden parachute" payment provisions under I.R.C. Section 280G and its regulations.