

Employee Benefits & Executive Compensation

Roetzel's Employee Benefits and Executive Compensation team understands the competitive marketplace that drives companies to offer executive compensation and benefits packages that not only meet regulatory compliance but also assist in attracting, retaining, and motivating top-level talent.

Employee Benefits & ERISA

We have extensive experience with various benefit plans and programs, including qualified and non-qualified retirement plans, health and welfare plans, 401(k) and profit-sharing plans, and fringe benefits programs for employers, plan sponsors, fiduciaries, and administrators. We assist clients in resolving challenges and securing favorable rulings from the IRS, the Department of Labor, and other regulatory bodies. Additionally, we regularly advise clients on the interplay between federal and state laws affecting their benefit plans and continuously monitor regulatory developments to identify new reporting and compliance requirements.

Executive Compensation

Our attorneys guide public companies through complex IRS tax rules on executive compensation, including Section 409A, golden parachute payments, Section 162(m) employee remuneration, and performance-related property transfers. We help ensure compliance with disclosure and reporting requirements under Sarbanes-Oxley, Dodd-Frank, SEC regulations, and proxy disclosure rules. For tax-exempt organizations, we address unique compensation-related challenges, helping them navigate regulatory requirements and manage scrutiny of their executive compensation plans.

What We Do

Employee Benefits & ERISA

- Qualified and non-qualified retirement plans
- 401(k) and profit-sharing plans
- Health and welfare plans
- Fringe benefit plans
- Claims administration issues
- Regulatory compliance
- Employee Retirement Income Security Act (ERISA)
- Fiduciary responsibility counseling
- Multiemployer (Taft-Hartley) plans
- ERISA and employee benefits litigation

Executive Compensation

- C-Level and senior management employment agreements
- Equity compensation plans
- Phantom stock and share plans
- Non-qualified deferred compensation plans
- Mirror or "wrap" 401(k) plans
- Supplemental executive retirement plans (SERPs)



- SEC, Sarbanes Oxley and Dodd Frank compliance

Our Experience

Employee Benefits & ERISA

- Counseled publicly traded companies in planning, drafting and implementing non-qualified deferred compensation plans
- Drafted 403(b) plans for governmental entities
- Represented private employers before the IRS regarding delinquent annual filings
- Successfully negotiated on behalf of the sponsor of a disqualified plan an agreement with the IRS to limit the negative tax consequences to the employer/plan sponsor and the plan participants
- Obtained favorable determination letters from the IRS for initial adoption of and amendments to retirement plans
- Obtained a summary judgment for the employer in an action brought by an early retiree for additional pension benefits under the employer-sponsored pension plan
- Received a favorable federal court decision in an action brought by a former participant alleging a misrepresentation of benefits
- Counsel large welfare benefit plans regarding internal claims and appeals and external review processes under health care reform
- Advise plan administrators regarding participant requests for review of adverse benefit determinations
- Successfully defended corporate fiduciaries against claims of breach of fiduciary duty due to improper investments and failure to follow plan documents
- Counsel and assist employers and plan sponsors in the correction of retirement plan errors using the IRS voluntary correction program
- Successfully assisted group health plans in securing payments of their subrogation claims
- Obtained a favorable federal court decision for a plan administrator in a case claiming the denial of benefits was arbitrary and capricious
- Counsel employers and plan sponsors on applicable health plan changes required by federal health care reform laws
- Successfully negotiated with the Department of Labor on behalf of several fiduciaries and plan administrators for a reduction of penalties and interest assessed for multiple prohibited transactions and claims of breach of fiduciary duty
- Successfully represented employers in arbitrations and litigation as to withdrawals from multiemployer pension plans
- Drafted tax-favored fringe benefit plans, including transportation, premium conversion and full flexible spending account plans, for numerous public and private employers, and counseled those employers as to the successful implementation of those plans

Executive Compensation

- Counseled publicly traded companies in planning, drafting and implementing non-qualified deferred compensation plans
- Developed business strategies in response to increased scrutiny and widespread criticism of executive compensation from the public, shareholder advocacy groups, and federal legislators
- Advised large tax-exempt organizations, including national and regional healthcare systems, continuing care retirement communities, universities, colleges, fraternal benefit societies, on a wide variety of compensation-related issues
- Advised small tax-exempt associations to ensure that their executive pay packages meet regulatory obligations required for retaining tax-exempt status