LEECH | TISHMAN

ERISA, Employee Benefits & Executive Compensation

Leech Tishman's Employee Benefits attorneys offer companies, partnerships, and non-profit organizations detailed and comprehensive knowledge on all aspects of tax qualified retirement plans, 403(b) plans, 401(k) plans, welfare and fringe benefits, executive and nonqualified deferred compensation, and other employee benefit programs.

Qualified and Retirement Plan Consulting

- 401(k) and profit-sharing plans
- ESOPs
- Money purchase pension plans
- Taft-Hartley plans or multiemployer plans
- Multiple employer plans
- Defined benefit (including cash balance) plans
- Summary plan descriptions
- Determination letter applications
- Plan terminations
- Nondiscrimination testing
- Employee plans compliance resolution system (EPCRS) corrections and applications
- IRS and Department of Labor audits
- Fiduciary issues and prohibited transactions
- Due diligence and document drafting related to mergers and acquisitions
- Delinquent filer voluntary compliance program
- Multiemployer plan withdrawal liability assistance
- Employee / independent contractor issues

Welfare and Fringe Benefit Plan Consulting

- Welfare benefit plans (including wrap plans)
- Cafeteria and flexible spending account plans
- Pre-tax transportation programs
- VEBAs (and other types of trusts to fund welfare plans)
- Educational assistance plans
- Severance plans
- Family and Medical Leave Act compliance
- COBRA assistance and compliance
- Due diligence regarding employee benefit programs before and after a merger or acquisition
- Affordable Care Act assistance and compliance
- Nondiscrimination testing

Executive and Non-Qualified Deferred Compensation

- Design and draft nonqualified deferred compensation plans
- Top-hat plans
- Stock appreciation rights ("SARs") and phantom stock plans
- Stock option arrangements
- Restricted stock plans
- Golden parachute and Sections 280G and 4999 compliance
- Section 409A compliance

Plan Design and Consulting for Tax-Exempt Organizations and Governments

- 403(b) plans
- 457(b) plans
- 457(f) plans