

Employee Benefits

Leech Tishman's Employee Benefits attorneys offer companies and non-profit organizations in-depth knowledge on all aspects of qualified retirement plans, welfare and fringe benefits, executive and nonqualified deferred compensation, and similar programs.

Qualified and Retirement Plan Counseling

- » 401(k) and profit-sharing plans
- » ESOPs
- » Money purchase pension plans
- » Davis-Bacon/Prevailing Wage Plans
- » Defined benefit (including cash balance) plans
- » Summary plan descriptions
- » Determination letter applications
- » Plan terminations
- » Nondiscrimination testing
- » Employee plans compliance resolution system (EPCRS) applications
- » IRS and Department of Labor audits
- » Fiduciary issues and prohibited transactions
- » Due diligence related to mergers and acquisitions
- » Delinquent filer voluntary compliance program
- » Multiemployer plan withdrawal liability consulting
- » Employee / independent contractor issues

Welfare and Fringe Benefit Plan Counseling

- » Welfare benefit plans (including wrap plans)
- » Cafeteria and flexible spending account plans
- » Pre-tax transportation programs
- » VEBA's (and other types of trusts to fund welfare plans)
- » Educational assistance plans
- » Severance plans
- » Family and Medical Leave Act compliance
- » COBRA consulting
- » Due diligence on employee benefit programs prior to merger or acquisition
- » Affordable Care Act consulting
- » Nondiscrimination testing

Executive and Non-Qualified Deferred Compensation

- » Nonqualified deferred compensation plans
- » Top hat plans
- » Stock appreciation rights ("SARs") and phantom stock plans
- » Stock options
- » Restricted stock plans
- » Golden parachute consulting
- » 409A consulting

Plan Design and Consulting for Tax-Exempt Organizations and Governments

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