



Employee Benefits Overview

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