



## C&g: EMPLOYEE BENEFITS & EXECUTIVE COMPENSATION 360°

Cohen & Grigsby counsels employers and others in the employee benefits industry as they navigate a complex field of tax and ERISA regulations. Our attorneys work closely with our clients to design employee benefit packages that help them to compete for talented labor while remaining compliant with the many employee benefit-related regulations.

*Attorneys with diverse expertise. Rewarding relationships that endure.*

Our practice group is committed to assisting clients across the broadest range, representing employers, administrators, plan fiduciaries, investment advisors, and other service providers in matters arising under the Employee Retirement Income Security Act (ERISA), the Internal Revenue Code, and the myriad of other laws affecting retirement, deferred compensation, and health and welfare plans.

*One firm. Unlimited possibility.*

The Cohen & Grigsby Employee Benefits & Executive Compensation Group regularly assists clients in the following general areas:

### **Qualified Retirement Plan Compliance**

- Documentation and design of qualified retirement plans, including defined contribution, 401(k), defined benefit, cash balance, 403(b), and ESOP plans
- Guiding organizations through the complex qualification and compliance rules of the Internal Revenue Code in implementation and administration of qualified plans
- Evaluating and resolving complex benefit plan issues, including internal compliance audits, voluntary compliance filings with governmental agencies, and advising clients regarding the optimal correction of operational and documentary failures
- Managing the employee benefits component of mergers & acquisitions, both buy side and sell side, including plan risk assessment and advising clients regarding technical and HR implications

### **Church & Government Plans**

- Documentation and design of church and government qualified and nonqualified plans
- Advising church and government employers regarding unique issues applicable to these plans, including exceptions from ERISA, special rules under the Internal Revenue Code, and other laws and exceptions applicable to church and government plans

### **Fiduciary Standards of Care**

- Education and training of employee benefits committees, managers, and administrators regarding fiduciary responsibility for plan decisions and investments
- Providing advice regarding fiduciary duties and liabilities

### **Nonqualified Plan Compliance (IRC Sec. 409A and 457)**

- Documentation and design of nonqualified deferred compensation plans, including stock appreciation and phantom stock plans; stock option, bonus, and restricted stock plans; annual and long-term incentive programs; employee stock purchase plans; and other deferred compensation plans and arrangements subject to Code Sections 409A, 457(b), and 457(f)
- Advising clients regarding implementation and administration of all types of nonqualified retirement plans
- Operational and documentary corrections for compliance with Code Sections 409A and 457 and ERISA

### **Health & Welfare Benefit Plan Compliance**

- Advising clients on Affordable Care Act compliance, employer coverage mandates, and state health care law compliance
- Counseling clients regarding implementation and design of health and welfare plans, including HRAs, FSAs, cafeteria plans, wellness programs, disability plans, and severance benefits
- Providing compliance assistance under COBRA, HIPAA, GINA, and FMLA

### **ERISA Dispute Resolution**

- Defending cases involving interference with ERISA rights, breach of fiduciary duties, 401(k) fee and investment litigation, and multiemployer pension plan withdrawal liability
- Assisting and advising clients regarding Department of Labor audits, investigations, and litigation