

Calfee is nationally recognized for our employee benefits and executive compensation programs. We represent publicly and privately held corporations, non-profit organizations, jointly trusted retirement and welfare benefit plans, banks and trust departments, and government entities in all phases of designing and administering employee benefit and retirement programs. In addition to extensive experience with tax-qualified retirement and employee welfare benefit plans, the group's practice also has an intense focus on the design and implementation of sophisticated executive compensation programs, ESOPs, merger and acquisition matters and ERISA litigation.

Representative Experience

Executive Compensation

- > Employment and consulting contracts
- > Incentive compensation/bonus plans
- > Deferred compensation and stock appreciation rights
- > Change in control arrangements/Rabbi trusts
- > Stock options/restricted stock
- > Supplemental executive retirement plans
- > 401(k) wraparound plans
- > Split dollar life insurance
- > Executive perquisites

Qualified Retirement Plans

- > Pension, profit sharing and stock bonus plans
- > Cross tested plans
- > Cash balance plans
- > IRS approval process
- > Plan design and documentation
- > Coverage and nondiscrimination testing support

Welfare Benefits

- > Flexible benefit plans
- > PPOs, medical and similar plans
- > Self-insured arrangements
- > VEBA's

ESOPs

- > Alternative equity transfer techniques
- > Analysis of stock redemption issues
- > Assistance in obtaining appraisals and financing
- > Corporate governance and equity issues
- > S corporation ESOPs

Acquisition and Divestiture

- > Transaction structuring
- > Compliance and liability analysis
- > Multi-employer plans
- > Plan mergers and spin-offs

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Regulatory Compliance

- > Regulatory interpretation
- > Fiduciary compliance
- > Reporting and disclosure
- > HIPAA and COBRA compliance
- > IRS and DOL audits
- > IRS and DOL correction programs

ERISA Litigation

- > Disputed benefit claims (administrative proceedings and litigation)
- > Breach of fiduciary duty claims
- > Discrimination claims under ERISA Section 510
- > COBRA claims
- > Multi-employer withdrawal liability claims
- > Department of Labor proceedings