

## EMPLOYEE BENEFITS

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### Who We Are

By any measure, whether based on the percentage of an employer's compensation dollars devoted to employee benefits or the role benefits play in employee recruitment and retention, employee benefit programs are a critical component of an organization's business strategy. Our employee benefits attorneys draw upon a wealth of practical experience and technical knowledge in all aspects of employee benefits, including:

- Design and implementation of tax-favored retirement and welfare benefit plans
- Development of executive compensation programs, including equity-based plans
- Compliance with ERISA and Internal Revenue Code requirements
- Plan administration
- Taxation of plan distributions and benefits
- Fiduciary law aspects of ERISA

Clients include public companies and closely held businesses; colleges, hospitals and other non-profit organizations; and governmental entities.

### Representative Matters

A sampling of benefits and executive compensation matters undertaken includes:

- Drafting and amending tax qualified retirement plans, and representing plan sponsors in obtaining IRS determination letters.
- Drafting and implementing nonqualified deferred compensation plans, supplemental executive retirement plans (SERPs), stock plans and other executive-only retirement arrangements, and advising on the applicable federal tax rules under Internal Revenue Code Sections 409A, 162(m) and 280G.
- Designing and drafting employee stock ownership plans (ESOPs) and providing ongoing advice concerning ESOP operation.
- Assisting with plan compliance self-audits, and obtaining favorable IRS closing agreements for qualified plans that experience compliance failures or defects, using the Employee Plans Compliance Resolution System (EPCRS) administered by the IRS.
- Assisting plan sponsors with ERISA reporting and disclosure obligations and with ERISA fiduciary

liability oversight, training, management and ERISA Section 404(c) compliance.

- Drafting non-retirement benefit plan documents, including health care plans, both insured and self-funded; welfare benefit plan wrap documents; and Section 125 cafeteria/flexible benefit plan documents, with particular attention to compliance with HIPAA privacy and security requirements, Internal Revenue Code Section 105(h) and Section 125 non-discrimination rules, COBRA's continuation coverage requirements, and the ever-growing array of federal law requirements applicable to such plans.
- Advising employers concerning their obligations, and compliance alternatives, under the Patient Protection and Affordable Care Act (a/k/a health care reform).
- Representing employers in federal and state court, and before the Internal Revenue Service, the U.S. Department of Labor and the Pension Benefit Guaranty Corporation, in disputes and other matters relating to employee benefit plans they sponsor.
- Representing employers in labor arbitration proceedings relating to collectively bargained employee benefit obligations, including withdrawal liability and other matters arising out of multiemployer pension plan participation.
- Drafting and review of qualified domestic relations orders (QDROs) and QDRO procedures.
- Assisting plan sponsors with negotiating service and trust agreements with plan trustees, third party administrators, insurance carriers and other vendors.
- Designing and implementing severance pay arrangements and voluntary early retirement programs, including evaluating the impact of tax laws and federal and state age discrimination laws on such programs.

## CHAIR:

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**Mark A. Smith**

Partner

Tel: (717) 399-1526

Email: [msmith@barley.com](mailto:msmith@barley.com)

## RELATED PROFESSIONALS:

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Nikolajs V. Gaikis

Associate

Tel: (717) 299-4198

Email: [ngaikis@barley.com](mailto:ngaikis@barley.com)



Becky W. Munscher

Paralegal

Tel: (717) 852-4991

Email: [rmunscher@barley.com](mailto:rmunscher@barley.com)



Drake D. Nicholas

Partner

Tel: (717) 231-6622

Email: [dnicholas@barley.com](mailto:dnicholas@barley.com)



Mark A. Smith

Partner

Tel: (717) 399-1526

Email: [msmith@barley.com](mailto:msmith@barley.com)