

EMPLOYEE BENEFITS & PENSIONS

AT A GLANCE

McDermott Will & Emery is a pioneer in the field of employee benefits. For more than 50 years, we have been advising clients on a variety of employee benefits and executive compensation matters. With the continuing stream of complex technical legislation and regulations, and the increasing globalization of workforces, benefit plan administration has become much more challenging. Employers and plan fiduciaries must constantly re-examine and redesign their programs in light of the latest government guidance or case law. Because our lawyers are highly skilled and experienced, they are able to guide clients through the most complex problems with a level of employee benefits and international understanding not found at most firms.

Experience

Our employee benefits lawyers advise clients in various industries on 401(k) plans, profit-sharing plans, ESOPs and employment agreements. We perform plan compliance reviews and develop employee compensation strategies regarding stock options, retirement benefits, health insurance, life insurance and disability benefits. Our team also has extensive experience with fringe benefits and payroll taxes. We provide several specific services:

- *Employee benefits controversy and litigation:* We regularly represent plan sponsors and administrators in claims controversies and litigation regarding ESOPs, fiduciary duty, health benefits, plan termination and severance pay.
- *ESOPs:* Our team advises on all aspects of ESOP-related matters. We assist clients in complex financial transactions, represent lending institutions in ESOP loans and counsel most of the leading independent fiduciaries for ESOPs.
- *Executive compensation:* Our lawyers advise on all aspects of executive compensation, such as nonqualified deferred compensation, golden parachutes, section 162(m) and multinational executive benefits.
- *Retirement plans:* We routinely counsel and advise companies that sponsor retirement plans with assets exceeding \$100 million on tax and ERISA compliance, fiduciary liability issues and claims administration.
- *Welfare benefit plans:* Our team advises on the design and administration of health, welfare and other fringe benefits plans, as well as on HIPAA, COBRA, ADEA, ADA and many other laws.

International Reach

Our practice readily serves clients with cross-border needs. We give practical, commercial and creative employee benefits, employment and pensions advice to a wide range of clients. Our London Pensions & Incentives Practice Group and European employment lawyers have a range of experience advising employers and trustees on all aspects of international pensions, deferred compensation, equity compensation and best practices.

Scope of Services

- Benefit plan compliance
- Employee benefits litigation
- Employee stock ownership plans
- Executive compensation
- Fringe benefits
- Retirement plans
- Welfare benefit plans

Our Team

60+ lawyers

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Hot Topics

We are prepared to handle matters relating to the most current issues in business and law.

- Movement from pension to defined contribution plans
- Consumer-driven health plans
- New executive compensation requirements
- Navigating the international provisions of Code 409A
- Introduction of pan-European pension funds
- UK and European age discrimination laws

Awards & Recognition

Our employee benefits and pensions practice is globally recognized.

- *Chambers USA 2008* recognized our Firm as leading in employee benefits and executive compensation, ERISA litigation, and labor and employment: benefits and compensation.
- *The Legal 500 United States 2008* edition ranked McDermott as a leading law firm in the area of tax: employee benefits and also recognized McDermott's excellence in ERISA litigation and executive compensation.
- *The Experts' Guide to the World's Leading Labour and Employment Lawyers* listed several of our lawyers.
- BTI Consulting Group, Inc., named our partners Client Service All-Star Team Members for Law Firms in its national survey of general counsel.

Our Firm

McDermott Will & Emery is a leading international law firm with a diversified business practice. We represent a wide range of commercial, industrial and financial enterprises, both publicly and privately held. Our clientele include some of the world's largest corporations, small and medium-sized businesses, and individuals.

Currently numbering 1,100 lawyers, we have offices in Boston, Brussels, Chicago, Düsseldorf, Houston, London, Los Angeles, Miami, Munich, New York, Orange County, Rome, San Diego, Silicon Valley and Washington, D.C. McDermott Will & Emery has a strategic alliance with MWE China Law Offices (Shanghai).