

Miller & Martin Employee Benefits & Executive Compensation attorneys are experienced and committed to helping employers evaluate, implement and maintain competitive employee benefits and executive compensation plans. Our clients span the spectrum of the firm's practice and range from individuals and local businesses to nonprofit organizations, governmental agencies and multinational Fortune 500 companies.

Many aspects of employee benefit plans are closely regulated by the federal government through the Internal Revenue Code, the Employee Retirement Income Security Act (ERISA) and other statutes. Plans may also be subject to collective bargaining agreements. Given the complex and sometimes unexpected interplay of employee benefit plan rules and regulations, sound legal advice is critical when designing and administering benefit plans.

We are skilled in representing multiemployer plans created for labor unions and in assisting growing companies with the merger and consolidation of benefit plans. Our attorneys can partner extensively with employers on the design and administration of retirement plans, fringe and welfare benefit plans, and executive compensation programs, and are adroit at interpreting and applying benefits-related legislation such as ERISA, COBRA and the Affordable Care Act. Should trouble arise, our attorneys are adept at benefits litigation.

SELECTED EXPERIENCE

- Representing major corporations on a broad range of employee benefits issues, including early retirement window benefits, reductions in force, mergers, IRS and DOL audits and corrective action programs.
- Representing tax-exempt organizations on issues related to employee benefits, including establishing and maintaining 403(b) annuity plans.
- Advising governmental entities with respect to legislation affecting their retirement plans.
- Defending clients before state and federal courts nationwide in actions involving pension, welfare and fringe benefit plans.
- Representing employers with respect to nonqualified deferred compensation, stock options and other areas of executive compensation.
- Representing a manufacturing company in settlement of ERISA breach of fiduciary duty claims arising from investment losses in a 401(k) plan with over \$10 million in assets.
- Assisting a Fortune 500 company in preparing and distributing nationwide employee communications regarding pension and welfare benefit plans, including collectively bargained retirement plans.
- Analyzing fiduciary duties, prohibited transactions and related issues associated with investment funds that hold ERISA plan assets.

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