

## Partnering With Our Colleagues

Caplin & Drysdale's employee benefits attorneys regularly partner with the firm's other practice groups, including:

- Business Tax
- Complex Litigation
- Corporate Law
- Creditors' Rights
- Exempt Organizations
- International Tax
- Political Law
- Private Client
- Tax Controversies
- Tax Crimes
- Tax Litigation
- White Collar Defense

Contact us to learn more about the full range of our employee benefits services.

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# Caplin & Drysdale

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## Employee Benefits

Putting It All Together

# Caplin & Drysdale

Attorney Advertising

# Employee Benefits

## Representing a Broad Cross-Section of Employers as well as Benefit Plan Providers

Caplin & Drysdale's employee benefits group advises and represents multinational corporations, investment advisors, tax-exempt organizations, governmental entities, international organizations and other employers on tax and ERISA matters involving employee benefits.

The employee benefits group works closely with the firm's exempt organizations practice group in providing employee benefits advice to charities and other tax-exempt organizations, including the design and operation of 403(b), 457(b), and 457(f) plans. The firm has a long history of involvement in the development of regulations and other guidance under both 403(b) and 457.

As a complement to the firm's international tax practice, the employee benefits group advises companies headquartered outside of the United States, as well as U.S.-headquartered companies with overseas employees, on employee benefits matters pertaining to employees who are U.S. citizens or residents.

In addition, the employee benefits group has longstanding advisory relationships with life insurance companies and other providers of investment products and services for retirement and health plans. We advise these organizations on matters of tax and ERISA compliance for employee benefit plans as well as on the tax and ERISA rules applicable to IRAs and, more generally, to annuity and life insurance contracts.

Caplin & Drysdale provides a full range of tax and legal services to companies, organizations, and individuals throughout the United States and around the world.

## Qualified Retirement Plans

Caplin & Drysdale assists its clients in every stage of the design and operation of qualified retirement plans, including the preparation of applications for advance determination letters for defined benefit, 401(k), and other qualified plans. In addition, the firm has extensive experience with the IRS correction procedures for qualification defects that arise for such plans and in representing employers in plan examinations by the IRS.

## Health and Welfare Plans

The Patient Protection and Affordable Care Act of 2010 ("PPACA") added another layer of complexity to an already intricate regulatory regime for health and welfare plans under ERISA, COBRA, HIPAA, and HITECH, as well as the provisions of the Internal Revenue Code governing VEBAs, self-insured health plans (including health reimbursement arrangements), and cafeteria plans. Caplin & Drysdale's employee benefits group has in-depth experience in all of these areas.

## Executive Compensation

The firm has experience in all aspects of the tax rules governing executive compensation plans, including the rules of 409A and 457A governing nonqualified deferred compensation plans, the special FICA rules applicable to nonqualified deferred compensation plans, the rules governing the deductibility of performance-based compensation for officers of public companies, and the golden parachute rules. The firm has represented employers in controversies with the IRS in all of these areas. Further, the firm represents individual executives in the negotiation of employment agreements and severance packages.

## Title I of ERISA

Title I of ERISA imposes extensive obligations on plan sponsors and other fiduciaries of employee benefit plans. Caplin & Drysdale assists its clients in adapting and maintaining fiduciary best practices, advises on prohibited transactions and exemptions, and represents clients in Department of Labor inquiries and investigations. It has also represented both employers and plan service providers in disputes and litigation involving ERISA claims.

## Participation in Regulatory and Legislative Developments

Attorneys in Caplin & Drysdale's employee benefits group participate in the development of regulations and agency policy in the employee benefits area through testimony at hearings before the IRS and the Department of Labor, the submission of written comments on regulatory proposals, the submission of ruling requests, and meetings with policymakers. On a less frequent basis, we lobby on legislative proposals relating to employee benefits that affect our clients. In these aspects of our employee benefits practice, we have undertaken to maintain our reputation as a thoughtful and credible voice in the Washington employee benefits community.

Employers and employee benefit plan service providers constantly face difficult technical questions requiring skilled legal advice.

Caplin & Drysdale