

Retirement, Health & Deferred Compensation Benefits

The attorneys at Bullivant Houser Bailey PC provide full representation in ERISA matters. The Employment Retirement Income Security Act of 1974 (ERISA) governs the establishment and operation of retirement plans (multi-employer or single employer), welfare benefit plans (including COBRA and HIPAA compliance) and employee stock ownership plans (ESOPs). Our attorneys represent companies establishing such plans, the plans themselves and the fiduciaries responsible for those plans. In such representation we prepare plan documents including Summary Plan Descriptions, Plan Rules and Regulations, Trust Documents, Summary Annual Reports, notices of material modifications, required Treasury Submissions and we ensure that the plans are appropriately amended and modified to comply with changes in the law. Our attorneys also prepare disclosure documents to participants. We routinely review existing ERISA plan documents to make sure they are in compliance with all current laws. If a plan should find itself audited, our attorneys will assist throughout the audit process, dealing directly with the Department of Labor and Internal Revenue Service on your behalf.

Our attorneys also advise on management-only "top hat" plans with more limited ERISA compliance requirements. We also counsel clients on compliance of their nonqualified deferred compensation arrangements, top hat or otherwise, with respect to new IRC Section 409A. We work with our employment attorneys on plans including supplemental executive retirement plans (SERPs) and severance benefits, and with our corporate/securities attorneys on stock awards and equity plans.

Our ERISA litigation attorneys are experienced in defending plans and their fiduciaries and trustees, and also in bringing actions on behalf of companies and their shareholders against plans and their fiduciaries and trustees.

Pension Representation

- Collectively bargained Taft-Hartley plans for the construction industry
- Single employer defined benefit, defined contribution and money purchase plans
- 401(k) plans, including domestic relations orders, DOL and IRS audits

Welfare Benefit Plan Representation

- Advice and preparation of plan documents including individual or wrap welfare benefit plans and summary plan descriptions (SPDs) for health, dental, vision, cafeteria and self-insured plans
- Federal and state COBRA compliance - advice and preparation of initial, election and termination of federal and state COBRA benefit notices; coordination of COBRA with negotiated benefits under Section 409A
- HIPAA (health privacy) compliance

ESOPs

- Advice, including feasibility studies
- Preparation of plan documents, including amendments to corporate charter documents, the plan, trust and disclosure documents

ERISA Litigation

- Representation of companies, shareholders, plans, fiduciaries and trustees
- Defense of plans, fiduciaries and trustees for actions brought against them

Non-Qualified Deferred Compensation, Including 409A Compliance

- Advice and preparation of "top hat" plans for management
- Advice regarding application of IRC Section 409A
- Preparation of 409A compliant plans

Bullivant Houser Bailey Retirement, Health & Deferred Compensation Benefits Team

John A. Magliana, Jr., Portland

TEAM LEADER

Pension, Nonqual/409A, ESOP,
ERISA Litigation
Direct Dial: 503.499.4648
john.magliana@bullivant.com

Robert B. Miller, Portland

Chair, Bullivant Litigation Practice Mgt. Group
ERISA Litigation
Direct Dial: 503.499.4676
bob.miller@bullivant.com

Regina J. Schroder, Sacramento

Chair, Bullivant Tax Practice Mgt. Group
Nonqual/409A, Welfare Benefit
Direct Dial: 916.930.2520
regina.schroder@bullivant.com

Susan Olson, San Francisco

Multi-Employer/Taft Hartley Pension, Pension,
Welfare Benefit, Domestic Relations Order for
Pension Benefits, ERISA Litigation
Direct Dial: 415.352.2733
susan.olson@bullivant.com

Ronald L. Richman, San Francisco

Multi-Employer/Taft Hartley Pension,
ERISA Litigation
Direct Dial: 415.352.2722
ron.richman@bullivant.com

Katherine S. Somervell, Portland

ERISA Litigation, Pension,
Welfare Benefit
Direct Dial: 503.499.4454
katherine.somervell@bullivant.com

Darin Christensen, Portland

Nonqual/409A, ESOP
Direct Dial: 503.499.4497
darin.christensen@bullivant.com

Gail Manuguid, Seattle

ERISA Litigation
Direct Dial: 206.521.6512
gail.manuguid@bullivant.com