



CAPABILITIES

- Cafeteria Plans, Life & Disability Insurance Plans & Welfare Plans
- Deferred Compensation Arrangements & Section 409A Compliance
- ERISA & Other Employee Benefits Litigation
- Health Plans, Consumer Directed Health Plans, Health Reimbursement Arrangements & Health Savings Accounts
- Qualified Retirement Plans, 401(k), Pension, Profit Sharing Plans & ESOPs
- Representation of Employers in Connection with Collectively-Bargained & Multiemployer Plans

Employee benefits costs have increased so rapidly that they now often represent more than 30% of total compensation expense. Employers seeking to retain a skilled workforce confront the challenges of designing and maintaining attractive, yet cost-efficient benefit plans, while complying with a constantly expanding body of federal, state and local laws and regulations.

OUR APPROACH

The attorneys in our Employee Benefits & Executive Compensation practice group counsel employers in designing, implementing and administering all types of employee benefit plans and compensation arrangements. We have extensive experience with tax-qualified retirement plans, deferred compensation arrangements, executive compensation programs, as well as health, life and disability insurance, severance pay and fringe benefits plans. Our Benefits & Compensation attorneys also work closely with our Business & Corporate attorneys to assist clients with employee benefits issues that arise in mergers and acquisitions, reorganizations and initial public offerings, as well as with succession planning and design of executive incentive and retention compensation arrangements.

Our clients include public and private for-profit employers, non-profit organizations and governmental entities. We assist plan sponsors in designing, adopting, administering, amending and terminating all types of employee benefit plans. We represent employers in the wide variety of legal matters that arise in sponsoring a plan, such as contracts with service providers and fund managers, employee benefits litigation and breach of fiduciary duty claims.

This description of the Jaeckle Employee Benefits & Executive Compensation practice group was prepared by the Employee Benefits attorneys at Jaeckle Fleischmann & Mugel, LLP and is intended for general information purposes only and should not be considered legal advice. You are urged to contact an attorney concerning any specific questions you have relating to your own situation. Prior results do not guarantee a similar outcome. 06.09v2



CAPABILITIES

- Executive Compensation, Employment Agreements, SERPs, Change in Control Agreements, Retention Agreements, Bonus Plans & Stock Award Plans
- Individual Income & Estate Tax Planning with Respect to Compensation & Benefits
- Representation of Boards of Directors & Compensation Committees on Director & Executive Officer Compensation Matters
- Counsel on Director's and Officer's Liability Insurance Coverage & Cash Balance Plans

EXECUTIVE COMPENSATION

We also advise employers, Boards of Directors and executives with respect to executive compensation agreements and related benefits and plans, including stock options, restricted stock, incentive plans, deferred compensation agreements, “golden parachutes”, “golden handcuffs”, retention agreements, change in control agreements and severance plans. Based on the new deferred compensation rules passed in 2004, we have developed particular expertise related to the actions necessary to keep executive compensation arrangements in compliance with new Code Section 409A. We also work in tandem with our securities attorneys regarding SEC disclosure of executive compensation.

Your Team



MICHELE O. HEFFERNAN

mheffernan@jaeckle.com; 716.843.3850

PARTNER

Michele O. Heffernan concentrates her practice in analysis and drafting of all forms of pension, profit sharing, 401(k), employee stock ownership, and welfare plans; advising businesses regarding supplemental retirement, deferred compensation, incentive, stock option, and other executive compensation programs; representation of clients with respect to multiemployer pension plan issues; and consultation regarding benefit plan issues arising in business acquisitions and divestitures. She holds a BA from the College of New Rochelle and a JD from the University at Buffalo School of Law.



ROBERT W. PATTERSON

rpatterson@jaeckle.com; 716.843.3910

PARTNER

Robert W. Patterson concentrates his practice on employee compensation and benefits matters, including pension, 401(k) and other qualified retirement plans, health, cafeteria (§125) and other welfare plans, deferred compensation plans, executive compensation, and advising businesses with regard to benefit plan issues relating to mergers and acquisitions. He holds a BA from the State University of New York at Buffalo and a JD from the University at Buffalo School of Law.



RAYMOND P. REICHERT

rreichert@jaeckle.com; 716.843.3886

PARTNER

Raymond P. Reichert has devoted substantially his entire career to the practice of tax law, including federal and New York income tax, New York sales and use tax, and other miscellaneous taxes. He also counsels clients with respect to qualified and nonstatutory stock options and compensatory partnership and LLC interests. Mr. Reichert holds a BA from Fordham University and a JD from the University at Buffalo School of Law.