O'NEIL CANNON
HOLLMAN DEJONG & LAING S.C.

Wisconsin's Premier Lawyers & Litigators

# EMPLOYEE BENEFITS AND COMPENSATION

A company's benefits and compensation plans are essential to its success in attracting, rewarding, and retaining employees. The risk of alleged or actual compliance errors in this highly-regulated area, however, presents unique challenges and an exposure to audits, taxes, penalties, and litigation.

We help business owners, human resources professionals, third-party administrators, plan investment advisors, accountants, record-keepers, and other law firms by using our familiarity with and in-depth understanding of IRS and ERISA rules to provide analysis and advice tailored to each client and each situation. In collaboration with our employment law, corporate law, and litigation practice groups, O'Neil, Cannon, Hollman, DeJong & Laing S.C.'s employee benefits practice provides a full range of employee benefits and compensation services, including:

## Executive Compensation and Nonqualified Deferred Compensation

- Design and review of equity-based and deferred compensation arrangements, including stock options, stock appreciation rights, restricted stock, phantom stock, SERPs, top-hat plans, and excess benefit plans.
- Focus on compliance with Internal Revenue Code Section 409A and other tax, payroll, and reporting rules relevant to equity-based and deferred compensation programs, including bonus incentive arrangements.

## Qualified Retirement Plans

- Advice on the legal and operational requirements of single- and multiple-employer defined contribution (including 401(k), profit-sharing and ESOPs) plans and defined benefit pension plans.
- Apply extensive experience in correcting IRS and ERISA plan errors through IRS programs, including VCP, SCP and Audit CAP, and the DOL VFC and DFVC programs.
- Represent plan sponsors in IRS, DOL, and PBGC audits.
- Benefits planning and transition assistance in M&A transactions.
- Counsel regarding fiduciary liability, reporting and disclosure, distributions, prohibited transactions, excise taxes, and multiemployer plan withdrawal liability.
- Provide cost-effective resolutions, amendments and volume-submitter plan documentation.
- Available to partner with client's third-party administrator, record-keeper, investment advisor, or other legal counsel as needed to ensure operational and documentary compliance.

## Health and Welfare Plans

- Consultation and relevant drafting for group health, life, and disability insurance plans, cafeteria/flex plans, FSAs, HSAs, HRAs), and Wrap Plan documents.
- Draft HIPAA Privacy, Security, and Breach Notification Policies and Procedures; counsel Covered Entities and Business Associates on internal HIPAA security risk assessment, review, and compliance.
- Implement ACA look-back measurements policies and procedures; assist with review of ACA penalties.
- Advice on interaction of ACA, COBRA, HealthCare.gov coverage, ADA, ADEA, Wellness plan, Medicare, Medicaid reimbursement, and subrogation rules.