

Employee Benefits

Leech Tishman's Employee Benefits attorneys offer companies and non-profit organizations in-depth knowledge on all aspects of qualified retirement plans, welfare and fringe benefits, executive and nonqualified deferred compensation, and similar programs.

Our Employee Benefits attorneys have experience in the following areas:

Qualified and Retirement Plan Consulting

- ➤ 401(k) and profit-sharing plans
- ➤ ESOPs
- Money purchase pension plans
- Davis-Bacon/Prevailing Wage Plans
- > Defined benefit (including cash balance) plans
- Summary plan descriptions
- Determination letter applications
- Plan terminations
- Nondiscrimination testing
- Employee plans compliance resolution system (EPCRS) applications
- > IRS and Department of Labor audits
- > Fiduciary issues and prohibited transactions
- Due diligence related to mergers and acquisitions
- Delinquent filer voluntary compliance program
- > Multiemployer plan withdrawal liability consulting
- Employee / independent contractor issues

Welfare and Fringe Benefit Plan Consulting

- Welfare benefit plans (including wrap plans)
- Cafeteria and flexible spending account plans
- Pre-tax transportation programs
- VEBAs (and other types of trusts to fund welfare plans)
- Educational assistance plans
- Severance plans
- Family and Medical Leave Act compliance
- COBRA consulting
- Due diligence on employee benefit programs prior to merger or acquisition
- Affordable Care Act consulting
- Nondiscrimination testing

Executive and Non-Qualified Deferred Compensation

- Nonqualified deferred compensation plans
- Top hat plans
- Stock appreciation rights ("SARs") and phantom stock plans
- Stock options
- Restricted stock plans
- Golden parachute consulting
- 409A consulting

Plan Design and Consulting for Tax-Exempt Organizations and Governments

- > 403(b) plans
- > 457(b) plans
- > 457(f) consulting

Leech Tishman Fuscaldo & Lampl is a full-service law firm dedicated to assisting individuals, businesses, and institutions. Leech Tishman offers legal services in alternative dispute resolution, bankruptcy & creditors' rights, construction, corporate, employee benefits, employment, energy, environmental, health & safety, estates & trusts, family law, government relations, immigration, insurance coverage & corporate risk mitigation, intellectual property, internal investigations, international legal matters, litigation, real estate, and taxation. Headquartered in Pittsburgh, PA, Leech Tishman also has offices in Chicago, Los Angeles, New York and Wilmington, DE. For more information call 412.261.1600 or visit us at www.leechtishman.com.