



Employee Benefits & Executive Compensation

The Williams Mullen Employee Benefits & Executive Compensation Practice has the experience and capacity to help public and private employers navigate the complex challenges of managing employee benefits. Every day we work closely with clients on issues involving all areas of employee benefits law, such as ESOPs, 401(k) plans, pension plans, health plans, disability plans, cafeteria plans, nonqualified deferred compensation, stock-based compensation, severance arrangements, and executive compensation. Our team also helps employers create executive compensation arrangements that complement qualified plan benefits for key employees. In addition to our consulting services, our attorneys are prepared to represent our clients if ERISA litigation or income tax controversies arise.

We are also driven to keep our clients aware of and in compliance with changes in the law. Committed to a proactive approach to client service, we provide client alerts, legislation summaries and case summaries to keep clients informed of significant trends in the law. Creative, efficient and responsive problem-solving characterizes our practice.

Employee Benefits & Executive Compensation Services

- Employee Stock Ownership Plans (ESOPs)

- **ERISA Fiduciary Duty, Disclosure and Reporting**

Our attorneys advise employers, plan administrators, trustees, investment advisors and other plan fiduciaries regarding their fiduciary duties and liabilities, techniques for limiting such liabilities and allocation of fiduciary duties. We address fiduciary matters including prohibited transaction rulings, exemptions under ERISA and representation in DOL investigations or audits.

- **Executive Compensation and Nonqualified Compensation Plans**

We regularly advise our clients on incentive stock options, non-statutory stock options, restricted stock and stock appreciation rights. Our team works closely with our clients to perform reviews to ensure that our clients are in compliance with securities laws. We also design supplemental executive retirement plans, retention programs and deferred compensation plans that are funded by employer stock. We help business executives, boards and compensation committees in designing, implementing, administering, and adjusting compensation plans to accommodate changes in the law and the dynamic business environments of our clients in today's increasingly-competitive world. As needed, we team with our corporate securities law attorneys to address the disclosure and reporting issues that are inherent in executive and equity compensation arrangements.

- **Tax Qualified Retirement Plans**

We help our clients create plans that address their business goals, while taking advantage of the tax benefits available under the Internal Revenue Code. We steer our clients through the myriad of technical requirements, so that the resulting retirement plan meets both client-specific needs and all necessary compliance obligations. Throughout the life of the plan, we provide guidance on plan interpretation and administration, and we help in the amendment of existing plans. If plan termination is necessary, we assist with sensitive employee communication materials and obtain any necessary approvals.

- **Welfare Benefit Plans**

We provide clients with comprehensive counseling on the design and operation of medical and dental plans, cafeteria, dependent care, medical reimbursement, transportation allowance, group-term life, retiree health, and flexible benefit plans, and guide clients through the often complex administrative contracts that underlie these plans and arrangements. Health and welfare employee benefit plans necessitate compliance with ERISA, the Internal Revenue Code, COBRA and HIPAA.

Related News

- Remedies for Plan Communications Errors Clarified
- Benefit Limits and Contributions for 2013
- Chambers USA Recognizes Williams Mullen as a Leader in Business Law
- Williams Mullen has 47 first-tier metropolitan rankings in Best Lawyers and U.S. News Media Group's Best Law Firms inaugural publication
- Brydon M. DeWitt Explains the Value of Employer-Sponsored Health Coverage
- Brydon M. DeWitt Quoted in "Young Adult Children Can Stay on Parents' Health Insurance Policies"
- Catherine M. Marriott Named YWCA of Richmond Outstanding Woman in Law
- Catherine M. Marriott Named "Influential Woman of Virginia"
- Health Care Reform: The Employer Shared Responsibility and "Full-Time Employees"
- Plan Administrators' 2011 Checklist and 2013 Forecast
- \$1.7 Million HIPAA Settlement Reinforces Importance of Effective Information Governance of Electronic PHI (ePHI)
- Matching Contribution Feature Subjects 403(b) Plan to ERISA
- Three Healthcare Questions as 2014 Approaches
- SCOTUS DOMA Ruling Impacts Employee Benefits
- Employer Healthcare Mandate Delayed
- Sponsors of Self-Insured Health Plans Must Pay the PCORI Fee by July 31
- All Same-Sex Marriages Valid for Federal Tax Purposes
- HIPAA Compliance Action Required Soon
- Three Healthcare Questions For Construction Industry Employers

- Benefit Limits and Contributions for 2014
- Health Flexible Spending Arrangements Become More Flexible
- Williams Mullen Welcomes Tax Attorney J. Patrick Becker
- Health and Welfare Benefits Compliance Checklist
- ACA ? Where Are We Now? Health and Welfare Benefits Compliance Update
- Employer Healthcare Mandate Transition Relief Announced
- New COBRA and CHIP Notices Highlight Affordable Care Act Marketplaces
- ESOP Fiduciaries Lose ?Presumption of Prudence?
- 100 Williams Mullen Attorneys Named 2015 Best Lawyers in America
- Benefit and Contribution Limits for 2015
- Health Care Reform Challenges for Educational Institutions
- Brydon DeWitt Featured in Inside Business Article About Health Care Reform Compliance
- Court Permits Beneficiary Designations By Telephone
- Employee Benefits Attorney Marc Purinton Joins Williams Mullen as Partner
- Marc Purinton quoted in VBA Journal about the Affordable Care Act
- Williams Mullen Welcomes Tax Associate Bobby Hamlett
- Supreme Court Rules on Plan Fiduciaries Duty to Monitor Plan Investments
- FDI USA Newsletter - June 2015
- Williams Mullen employee benefits attorneys provide commentary on SCOTUS decisions
- Supreme Court Upholds ACA Premium Assistance Nationwide
- Brydon DeWitt discusses Supreme Court decision on ACA tax credits with the Richmond Times-Dispatch
- Brydon Dewitt quoted in Employee Benefits Advisor about King V. Burwell
- Supreme Court Ruling on Marriage of Same-Sex Couples Has Employee Benefit Plan Implications
- 106 Williams Mullen Attorneys named 2016 Best Lawyers in America
- Marc Purinton Assumes Role as Chair of Williams Mullen?s Employee Benefits & Executive Compensation Practice
- Benefit and Contribution Limits for 2016
- Williams Mullen Ranked Nationally in 16 Legal Practices by U.S. News ? Best Lawyers ?Best Law Firms? 2016
- Bipartisan Budget Agreement Triggers New Audit Rules for Partnerships; Repeals ACA Automatic Enrollment
- Marc Purinton Featured in Richmond Times-Dispatch 'Decision Maker' Q&A
- 50 Williams Mullen Attorneys Named to Virginia Business magazine?s 2015 ?Legal Elite?
- FDI USA News - December 2015
- Williams Mullen Announces the Election of Eight New Partners
- 56 Williams Mullen Attorneys Named 2016 Virginia Super Lawyers; 22 Named 2016 Rising Stars

- IRS Changes Direction on New Compliance Questions on Form 5500
- Affordable Care Act Compliance Update for 2016
- Richmond Times-Dispatch Covers Laura Windsor and Marc Purinton Workshop on Sexual Orientation and Gender Identity Discrimination in the Workplace
- 100 Williams Mullen Attorneys Named 2017 Best Lawyers in America
- Nine Williams Mullen Attorneys Named 2017 "Lawyers of the Year" by Best Lawyers®
- IRS Permits Several Waivers for Taxpayers Who Miss Rollover Deadline
- New Nondiscrimination Rules Impact Health Care Providers and Health Plans
- Benefit and Contribution Limits for 2017
- Williams Mullen Welcomes Three First-Year Associates - Nov, 2016
- IRS Announces Amendment Period for 403(b) Plans, Proposes to Allow Forfeitures to Fund QNECS and QMACs
- Williams Mullen Advises Bank of McKenney in Merger with Citizens Community Bank
- 114 Williams Mullen Attorneys Listed in The Best Lawyers in America 2018
- Benefit and Contribution Limits for 2018
- Williams Mullen Advises Citizens National Bank in Merger with Old Point Financial
- Plan Administrators? 2017 Year-End Checklist
- Congress Passes Tax Act
- GOP Tax Reform: Impact on Executive Compensation and Employee Benefit Plans
- New Disability Claims Procedures Impact a Broad Range of Employee Benefit Plans
- 53 Williams Mullen Attorneys Named to 2018 Virginia Super Lawyers List; 20 Named 2018 Rising Stars
- Selecting the Best Retirement Plan for Your Practice
- 110 Williams Mullen Attorneys Listed in Latest Edition of The Best Lawyers in America©
- 14 Williams Mullen Attorneys Named "Lawyers of the Year" by The Best Lawyers in America©
- PODCAST: What Do Government Contractors Need to Know About the Affordable Care Act in 2018?
- Benefit and Contribution Limits for 2019
- IRS Issues Updated Rollover Notices
- Plan Administrators' 2018 Year-End Checklist
- New Parking Expense Rules for Taxable Employers and Tax-Exempt Organizations
- PODCAST: Family and Medical Leave Tax Credit
- PODCAST: Wellness Program Compliance Update
- 47 Williams Mullen Attorneys Named to 2019 Virginia Super Lawyers List; 17 Named 2019 Rising Stars
- IRS Issue Snapshot: S Corporation ESOPs and IRC section 409(p)
- PODCAST: Health Reimbursement Regulations

- IRS Announces Changes to Determination Letter Options
- PODCAST: ERISA Plan Status of Voluntary Benefits
- PODCAST: Correcting Health Savings Account Contribution Errors
- PODCAST: House Passes Retirement Reform Legislation
- PODCAST: Recruiting and Retention - Can Your 401K Make a Difference?
- PODCAST: Best Practices for Retirement Plan Committees
- Williams Mullen Helps Boston Barricade Complete ESOP Transaction
- Federal Judge Dismisses ERISA Fiduciary Breach Claim against University for Lack of Standing
- Williams Mullen Represents The C.F. Sauer Company in Sale to Private Equity Firm
- 119 Williams Mullen Attorneys Listed in 2020 Edition of The Best Lawyers in America©
- PODCAST: New Rules for Top Hat Plan Filings
- Williams Mullen Representing C&F Financial Corporation in Acquisition of Peoples Bankshares, Inc.
- PODCAST: Importance of Investment Policy Statements
- PODCAST: Health Reimbursement Arrangement Update
- PODCAST: Employee Benefits in Mergers and Acquisitions
- PODCAST: Captive Insurance Arrangements
- PODCAST: New Hardship Distribution Regulations for 401(k) Plans
- Benefit and Contribution Limits for 2020
- Plan Administrators? 2019 Year-End Checklist
- PODCAST: Student Loan Benefits
- PODCAST: Plan Administrators? 2019 Year-End Checklist
- PODCAST: Government Investigative Demands
- The SECURE Act Makes Significant Changes to Benefit Plans
- PODCAST: SECURE Act Implications for 401(k) Plans
- COVID-19 Prompts Treasury to Delay April 15 Deadline For Payment of Taxes Owed
- Coronavirus Relief Legislation Establishes New Employee Leave Requirements
- Families First Coronavirus Response Act (FFCRA) - Chart
- Government Agencies Announce Plan to Implement COVID-19 Leave and Tax Credits
- Coronavirus: Employers Must Post New FFCRA Notice by April 1, 2020
- CARES Act - Congress? Third COVID-19 Bill and What it Means for Employers
- COVID-19 Legislation - Employment and Employee Benefit Provisions of the FFCRA and CARES Act - Chart
- DOL Issues New Rule on COVID-19 Sick and Family Leave Pay
- PODCAST: COVID-19 Edition - Practical Guidance on Leave Relief for Employers
- Furloughs, Layoffs & Reductions in Force: The Distinctions Impacting Employee Benefits and Employment Laws

- Section 83(b) Elections: Limited COVID-19 Relief, but Keep Your Records
- 29 Williams Mullen Attorneys, 11 Practice Areas Recognized in Chambers USA 2020
- PODCAST: COVID-19 Edition - Employee Benefit Plans
- 35 Williams Mullen Attorneys Named to 2020 Virginia Super Lawyers List; 13 Named 2020 Rising Stars
- New Opportunities for Health Flexible Spending Arrangements and Cafeteria Plans
- PODCAST: COVID-19 Edition - New Opportunities for Health Flexible Spending Arrangements and Cafeteria Plans
- PODCAST: DOL Updates ERISA Electronic Disclosure Guidelines
- PODCAST: Supreme Court Decision Protecting LGBTQ Workers
- Employee Benefits Considerations When Conducting Furloughs and Layoffs
- COVID-19 Comeback Plan: Employee Benefits Considerations When Conducting Furloughs and Layoffs
- IRS and DOL Grant Plan Administrators Some Relief During Pandemic
- The DOL Proposes New Regulations on the Use of Environmental, Social, and Governance (ESG) Factors When Selecting Plan Investments
- PODCAST: COVID-19 Edition - Deadline Extensions Impacting HIPAA, COBRA and ERISA
- PODCAST: DOL Proposed Changes for Socially Responsible Investment Options
- PODCAST: COVID-19 Edition - Employee Benefits Considerations When Conducting Furloughs and Layoffs
- PODCAST: New Virginia Laws Impacting Worker Classification
- Craig Rascoe Named to 2020 Class of ?Leaders in the Law? by Virginia Lawyers Weekly
- PODCAST: Cybersecurity Considerations for Retirement Plan Sponsors
- Benefit and Contribution Limits for 2021
- 2020 Annual Employee Benefits Compliance Checklist for Plan Administrators
- PODCAST: Plan Administrators? 2020 Year-End Checklist
- Congress Provides New Round of COVID-19 Relief
- Department of Labor Issues Final Rule on Employee Misclassification
- PODCAST: New Round of COVID-19 Relief Expands Assistance for Employers
- PODCAST: Employee Misclassification - Exploring the DOL New Final Rule and Its Impact on Employers
- Podcast: Payroll Integration for Plan Sponsors
- Department of Labor Issues Guidance on Continued COVID-19 Timeframe Relief
- PODCAST: DOL?s Guidance on Continued COVID-19 Timeframe Relief
- Key Employee Benefit Aspects of the American Rescue Plan Act
- Plan Sponsors Should Review Restated Pre-Approved Plan Documents with Care
- PODCAST: Biden Administration Quick Take ? Three Employment Law Initiatives We?re Monitoring

- DOL Issues Model Notices and FAQs for COBRA Subsidy
- PODCAST: COBRA Notice Litigation
- PODCAST: Employee Retention Tax Credit Expansion
- PODCAST: Back to the Future: SECURE Act and SECURE Act 2.0
- PODCAST: Cyber Security Guidance for Benefit Plan Sponsors and Participants
- PODCAST: Best Practices for Reducing ERISA Litigation Risk
- PODCAST: Missing Plan Participants
- Williams Mullen Represents Blue Ridge Bankshares in Announced Merger with FVCBankcorp, Inc.
- 13 Williams Mullen Attorneys Named "Lawyers of the Year" by Best Lawyers®
- PODCAST: Cautionary Tales for Preapproved Plan Documents
- 124 Williams Mullen Attorneys Listed in 2022 Edition of The Best Lawyers in America©
- COBRA Subsidy Expiration Notice is Due September 15
- PODCAST: Williams Mullen's Benefits Companion - Are Brokerage Windows Right for Your Retirement Plan?
- PODCAST: Can Employers Impose a Health Insurance Surcharge on Plan Participants Not Vaccinated for COVID-19?
- Virginia DOLI Issues New COVID-19 Rules for Employers
- PODCAST: Time to Tidy-Up Plan Documents
- ESOP ESSENTIALS: CAN MY COMPANY OFFER AN ESOP? Selected Tax Guidance on Choice of Entity, Business Structure and ESOPs
- Benefit and Contribution Limits for 2022
- PODCAST: OSHA COVID-19 Vaccination Regulations
- 2021 Annual Employee Benefits Compliance Checklist for Plan Administrators
- PODCAST: New Prescription Drug and Health Coverage Reporting Requirements
- PODCAST: 2023 Benefits Forecast with Mercer
- At-Home COVID Tests Must be Reimbursed by Insurance Companies
- PODCAST: Group Health Plan Service Provider Compensation Disclosure Requirements
- Williams Mullen Welcomes Employee Benefits & Executive Compensation Associate
- New Lifetime Income Illustrations Required This Year
- PODCAST: ?The Great Resignation? - Structuring Benefits to Attract and Retain Talent
- 409A INSIGHTS: INVOLUNTARY TERMINATION - Second Circuit Highlights Key Definitional Aspects in Soto v. Disney Severance Pay Plan
- PODCAST: What Constitutes Plan Assets Under ERISA?
- PODCAST: Cryptocurrency in 401(k) Plans
- PODCAST: Employment Edition - Flexible and Remote Working Arrangements
- Health Plan Transparency Requirements are Effective Now
- PODCAST: Health Plan Transparency Requirements

- **PODCAST: New Lifetime Income Illustrations Required Soon**
- **PODCAST: Millennials, Boomers and Retirement Planning**
- **Retirement Plan Sponsors Should Note Two Deadlines in July**
- **PODCAST: Helping Employers Address the Gender Gap in Retirement Savings**

Related Events

- **Benefits Forum 2022: Retirement Plans - Risks, Rewards & What's Ahead**
- **M&A Webinar Series: Employee Benefits Considerations in Mergers and Acquisitions**
- **ERISA Case Law Update - Triangle Benefits Forum**
- **Annual Benefits Forum: How To Be an ERISA Superhero**
- **ERISA Case Law Update - Triangle Benefits Forum**
- **Nonprofit Law Basics and 2020 Updates**
- **COVID-19 Comeback Convention**
- **COVID-19 Impact on Employee Benefits ? CVEBC Fall Meeting**
- **Legal Impacts of COVID-19 on Retirement Plans**
- **M&A Webinar Series - Deferred Compensation in M&A Transactions: Where to Look, How to Pay**
- **WEBINAR: Annual Benefits Forum - Charting a Course for Recovery for Employers and Employees**
- **Va. Association of Health Underwriters Webinar Series**
- **Navigating the Employment Tax and ERISA Implications of Worker Misclassification**
- **ERISA Case Law Update - Triangle Benefits Forum**
- **FFCRA & CARES Act Progress Update**
- **FFCRA & CARES Act Progress Update**
- **Webinar: Recent Case Studies in Fiduciary Failures**
- **VMA Webinar: How to Leverage the CARES Act for Your Business**
- **Virginia Community Capital: COVID-19: Resources for Our Communities**
- **Helping Employers Navigate the CARES Act & FFCRA Provisions**
- **Webinar: COVID-19 Employment and Employee Benefits Law Considerations**
- **NOW A WEBINAR - SECURE Act: New Opportunities for Plan Sponsors and Participants**
- **ERISA Case Law Update - Triangle Benefits Forum**
- **Webinar - SECURE Act: What Plan Sponsors Need to Know**
- **Case Law and Regulatory Update ? Triangle Benefits Forum**
- **2019 Employee Benefits Forum**
- **Auto Enrollment and Auto Escalation for State and Local Governments**
- **Employee Benefit Plan Compliance Update**
- **Health Plan Compliance ? Central Virginia Association of Health Underwriters**
- **Winter 2019 Tax Forum**

- EBP Fiduciary Responsibility ? Education & Not-for-Profit Seminar
- Successfully Navigating a Year of Changes in Employee Benefits
- 2018 Employee Benefits Forum: Plan Sponsor's Toolkit: DIY Maintenance and Repairs
- Employee Benefits Webinar: Practical Tips for 403(b) Plan Sponsors
- Legal Aspects of Health & Welfare Plans
- Common Pitfalls and Best Practices in Group Health Plans
- Yes, You are a Fiduciary - Virginia Government Finance Officers? Association Spring Conference
- Employment Law Update: Recent Cases and Compliance Rules to Know About
- ERISA Case Law Updates - Triangle Benefits Forum
- GOP Tax Reform and New Disability Plan Regulations: Impact on Executive Compensation and Employee Benefit Plans
- Nontraditional or Alternative Assets Held in IRAs
- Compliance Essentials ? ?How to Stay Out of Trouble?
- 2017 Benefits Forum: Fiduciary Risk Management
- Education Webinar: College Retirement Plan Compliance in a New Era of Increased Litigation
- Estate Planning Strategies with IRAs: Know the Rules; Run the Numbers!
- Spring 2017 Tax Forum
- Process & Decision Making of the ESOP Administration Committee
- Virginia Association of Community Banks - 39th Annual Convention & Trade Show
- New Challenges & New Opportunities for Respecting Sexual and Gender Diversity in the Workplace
- Employee Benefits Forum 2016
- Exclusive Opportunity for Williams Mullen Clients: Custom Seminar on Managing Sexual and Gender Diversity in the Workplace
- Webinar: Critical M&A Consideration for Bank CEOs and Directors
- New Challenges and New Opportunities for Respecting Sexual Diversity in the Workplace
- Virginia Society of CPA's Specialized Knowledge Day
- Worker Misclassification - How to Avoid Tax and Employment Liability
- Employee Benefits Forum
- 2015 Virginia Bankers Association CFO Conference
- The Basics of Employee/Independent Contractor/Leased Employee Classification
- Joint Employee Benefits - L&E Seminar
- Decision 2012 and Its Impact on the Future of Health Care Reform
- WMACCA Richmond - More Timely Than Ever: Healthcare Reform Outlook
- Health Care Reform: Three Big Questions as 2015 Approaches
- Workshop - Affordable Care Act: Helping Businesses Find Solutions
- Williams Mullen Winter 2014 Richmond Tax Forum

- Williams Mullen Fall 2013 Richmond Tax Forum
- DOMA Webinar ? What?s Your Action Plan?
- Best Practices for Health and Welfare Plan Administration
- Affordable Care Act Seminar
- Williams Mullen Winter 2013 Richmond Tax Forum
- New Realities of the Affordable Care Act and the Retirement Plan Participant Fee Disclosures
- Williams Mullen Spring 2011 Tax Forum
- Williams Mullen Fall Tax Forum 2011 - Raleigh, NC
- Ask the Experts
- Williams Mullen Winter Tax Forum 2011 - Raleigh, NC
- Complying with the New Health Care Law - What Every Employer Needs to Know in 2011

Related Attorneys

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