

## EMPLOYEE BENEFITS

Hall Render attorneys routinely counsel corporations, government entities and nonprofit organizations in all aspects of employee benefits. We advise our clients in the design, drafting, implementation and interpretation of all types of retirement, welfare benefit and fringe benefit plans. We also represent employee benefits professionals, such as consultants and third party administrators.

Once a plan is established, we continue to advise clients on the legal and tax implications of the maintenance, operation, amendment, government reporting, participant communication and termination of these plans. Our attorneys are experienced in complying with government requirements. We regularly help clients stay in compliance and correct compliance errors if they occur.

Several government agencies have jurisdiction over employee benefit plan matters. Our experience in representing employers and individuals in connection with investigations includes working with the Internal Revenue Service, the Department of Labor and the Pension Benefit Guaranty Corporation. We also serve our clients as trial and appellate counsel in litigation matters involving employee benefits.

### AREAS OF FOCUS

- 403(b) Tax-Sheltered Annuity Plans
- Adoption Assistance Plans
- Cafeteria Plans
- Dependent Care Assistance
- Education Assistance Plans
- Individual Retirement Accounts
- Long-Term Disability Plans
- Medical Plans
- Non-Qualified Retirement (Deferred Compensation) Plans
- Qualified Retirement Plans
- Severance Pay Plans