



Lori L. Underberger

Of Counsel



Lori L. Underberger is a member of the firm's Employee Benefits & Pension Practice Area. Her practice includes the drafting and administration of qualified pension, profit sharing and 401(k) plans, employee stock ownership plans, cafeteria plans and nonqualified benefit plans. She advises and strategizes with employers on day-to-day issues that arise as well as on all aspects of plan design, operations and procedures.

Lori frequently deals with the Internal Revenue Service and the Department of Labor regarding tax qualification of defined benefit and defined contribution plans, and the numerous issues that arise in the administration of these plans, voluntary correction submissions and plan audits. Her experience includes counseling companies on correction of compliance issues and preparing submissions under the Internal Revenue Service Voluntary Correction Program and the Department of Labor Delinquent Filer Voluntary Compliance Program. Lori routinely assesses potential risks in the merger and acquisition context from the initial due diligence of reviewing retirement plan documents and company procedures to assessing potential risks and analyzing whether plans should be maintained, merged or terminated, drafting plan merger documentation, plan termination submissions and participant communications.

Her background encompasses research on the intricacies of 409A nonqualified deferred compensation plans and the drafting of wrap documents for health and welfare plans.

Professional Affiliations

- Connecticut Bar Association
- American Bar Association

Community Involvement and Other Pursuits

Congregation B'nai Israel, Board of Trustees, Treasurer (2012-2016)

Speaking Engagements

Lori presented "Making Sure Benefit Plans Comply with Government Regulations" at the Connecticut Business & Industry Association (CBIA) 2013 Compensation & Benefits Conference on April 10, 2013.

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Admissions

- State of Connecticut, 1997

Education

- George Washington University Law School, J.D., 1985
- Brandeis University, B.A. (*cum laude*), 1982

Practice Areas

- Employee Benefits & Pension
- Executive Compensation Plans & Nonqualified Deferred Compensation Plans
- Tax Qualified Retirement Plans
- Welfare Benefit Plans (Including Cafeteria Plans & Flexible Spending Account Arrangements)