Ronald J. Koniuta

Of Counsel

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Ronald J. Koniuta is a member of the Employee Benefits & Pension Practice Area at Reid and Riege. He focuses on employee benefit plans including qualified profit sharing and pension plans, tax-sheltered annuity plans for tax-exempt organizations, nonqualified plans and welfare benefit plans. His experience includes the design and implementation of retirement plans, consulting with clients on retirement plan issues in relation to mergers and acquisitions, representing companies and plans under audit by the IRS, Department of Labor and the PBGC, and consulting with clients regarding on-going planning, fiduciary liability and taxation issues.

Ron also focuses on executive and equity compensation including advising public and closely held entities on the tax, corporate, employment and securities law aspects of equity compensation plans, nonqualified stock options, incentive stock options, restricted stock, restricted stock units, employee stock purchase plans and stock appreciation rights. He advises senior executives and boards on all matters relating to executive compensation, including employment, severance and change in control arrangements.

In addition, he offers employers of all sizes and types a proactive approach to managing the compliance risks associated with implementing and maintaining employee benefit plans and programs. Ron can be retained to perform compliance reviews in the areas of executive compensation, retirement plan governance (including fiduciary liability), group health plans, and qualified retirement plans. A compliance review, in any of these areas will include an extensive review of the strengths and weaknesses of an employer's current practices and policies, identify any risk areas, and provide constructive recommendations.

In addition to working with companies to develop various benefit programs, Ron advises clients on the issues that arise on a day-to-day basis in these plans. A member of the employee benefits community since 1982, Ron was an accountant and pension consultant prior to attending law school. After his law school graduation, he practiced ERISA law at two Connecticut law firms. Additionally, Ron holds a master's degree in Business Administration from the University of Connecticut.

Ron is a seasoned benefits professional, with experience in both the legal and technical aspects of employee benefit plans, as well as the practical

Admissions

- State of Connecticut, 1995
- U.S. District Court, 2011
- U.S. Tax Court, 1995

Education

- Western New England College School of Law, J.D., 1994
- University of Connecticut, M.B.A., 1987
- University of Connecticut, B.A., 1979

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)

administrative concerns that businesses and plan administrators face on a daily basis. He has earned the designation of Associated Professional Member from the American Society of Pension Professionals and Actuaries (ASPPA).

Ron has spoken on benefits topics for local audiences and is the author of numerous employee benefit articles. He is an active member of the American Bar Association's Labor and Employment Section and is an editor of and contributor to the ABA publication *Employee Benefits Law*, a publication by BNA books.

Ron completed 40 hours of direct mediation training in areas such as conflict analysis and conflict management strategies. He has successfully handled negotiations for initial collective bargaining agreements, amendable contracts and various numerous agreements. Ron's experience and training make him available to serve as counsel to, or as a member of, the employer's negotiating committee. He is an ERISA neutral for Litigation Alternatives Incorporated of West Hartford, Connecticut.

Professional Affiliations

- Connecticut Bar Association, Labor and Employment Retirement and Welfare Benefits Subcommittee
- American Bar Association, Retirement Plan Design, Qualification & Administration Subcommittee, Labor & Employment Section, Employee Benefits Committee
- Polish American Bar Association of Connecticut
- Actuarial Society of Greater New York
- American Immigration Lawyers Association
- American Society of Pension Professionals & Actuaries, Government Affairs Committee
- Government Finance Officers' Association, Connecticut Section
- Human Resources Association of Central Connecticut, First Legislative Chair
- National Association of Stock Plan Professionals, Connecticut Chapter
- New England States Government Finance Officers' Association
- Worldwide Employee Benefits Network

Publications

- "Treasury Proposes Regulations on Relief for Employers Sponsoring 401(k) Safe Harbor Nonelective Contribution Arrangements," *ASPPA asap*, No. 09-24 (May 22, 2009)
- "401(k) Plan Participant Suffering Investment Losses May Recover for Breach of Fiduciary Duty," 29 *H.R. Communicator for Central Connecticut* No. 5 (May 2008)
- "Court Expands Employment At-Will Doctrine," 28 *H.R. Communicator for Central Connecticut* No. 8 (September 2007)
- "The IRS Provides Guidance on the Requirements Applicable to Roth Contributions Under Code Section 402A," Manufacturing Alliance of Connecticut (May 2006)