



REID AND RIEGE, P.C.
COUNSELLORS AT LAW

Tax Qualified Retirement Plans



Compliance with Tax Qualification Rules and ERISA

The Employee Benefits & Pension Practice Area works with clients to resolve issues that arise in connection with their tax qualified profit sharing plans (including 401(k) plans), employee stock ownership plans (ESOPs), stock bonus plans, target benefit plans, money purchase pension plans and defined benefit pension plans. On a regular basis, we draft the necessary plan documents and summary plan descriptions and also obtain IRS determination letters with respect to the tax qualified status of plans. Also, we advise clients regarding the application of ERISA's fiduciary rules. In addition, we assist clients in resolving operational problems pursuant to compliance programs administered by the Internal Revenue Service and the U.S. Department of Labor.

ESOPs and Other Plans That Invest in Employer Stock

Our attorneys are experienced in dealing with the special rules, including fiduciary standards, that apply to those tax qualified retirement plans that are designed to invest in stock of the sponsoring employer. These plans include ESOPs, stock bonus plans and certain profit sharing plans.

403(b) Plans of Tax-Exempt Entities

Our attorneys work regularly in designing and drafting 403(b) plans of tax-exempt entities so that these plans are subject to tax-favored treatment and are in compliance with all applicable laws.

Governmental Plans

Our attorneys are experienced in advising governmental employers so that their retirement plans are structured to comply with the particular tax qualification rules that pertain to governmental plans and also with the other federal, state and local laws that apply to these plans.

Mergers and Acquisitions

The Employee Benefits & Pension Practice Area regularly resolves qualified retirement plan issues that must be considered when a client is buying or selling a business.

Attorneys

- Brendan J. Butler
- John J. Jacobson
- Ronald John Koniuta
- Lori L. Underberger

Tax Qualified Retirement Plans continued

Benefits Litigation

Our attorneys work with the firm's Litigation Practice Area when it is necessary to handle disputes, including disputes involving benefit claims, that arise in connection with qualified retirement plans.