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Employee Benefits

Miller Canfield clients understand why prestigious *Chambers USA* recognizes our Employee Benefits and Executive Compensation practice as one of the best in the state, noting several individual lawyers for their expertise.

Working with our attorneys, clients receive sound, pragmatic counsel on virtually all types of employee benefit plans, employment contracts, executive compensation matters and insured and self-insured health and welfare plans. These issues generally relate to:

- Pension and profit-sharing plans
- Cafeteria plans
- Cash bonus plans
- 401(k) plans, IRAs and Keogh plans
- Multi-employer plans
- 501(c)(9) trusts (VEBAs)
- Nonqualified deferred compensation arrangements
- Plans involving the transfer of employer stock to employees (including ESOPs)
- Governmental retirement and deferred compensation plans.
- Employee benefits aspects of mergers and acquisitions

Counsel in the full range of employment benefits also addresses various kinds of employee welfare plans, such as providing health care benefits, disability income, death benefits, legal services, child care reimbursement, and other benefits.

Our attorneys design and draft new plans tailored to clients' specific needs, but we also keep close tabs on the legislative and regulatory environment so that our clients are well-advised of changes that may affect the value and administration of their plans. With the goal of avoiding the costly risks of regulatory non-compliance, we routinely analyze new or pending legislation affecting employee benefits in general and client plans in particular. We proactively prepare client plan amendments to comply with new legislation as it is enacted and continuously work with clients to maintain their compliance with applicable tax and labor laws including fiduciary responsibility and prohibited transaction rules.



We work every day with other Miller Canfield attorneys on the employee benefits aspects of business clients' mergers and acquisitions, securities registrations, labor negotiations and arbitrations, withdrawal liability, and litigation. Our goal is to eliminate or resolve the many potential employee benefit problems that can arise in merged, acquired or spun-off company benefit plans involving reporting, disclosure and funding requirements, unrelated business income, spousal benefits, qualified domestic relations orders, continuation of retirees' medical coverage, measures to limit fiduciary liability, and the like. We also help clients to plan and minimize taxes on distributions from qualified plans and IRAs.

Our experience is both broadened and strengthened by the wide variety of clients with whom we are privileged to work: publicly traded businesses, closely held businesses, professional corporations, joint ventures, school districts, colleges and other educational institutions, municipalities and other governmental entities, investment advisers, insurance companies, brokerage firms, executives, nonfiduciary service providers, sponsors of investment vehicles, and trustees.

