

SERVICES

Employee Benefits

Escalating costs, increased governmental regulation and the current economic climate have all influenced the approach businesses need to take to employee benefit issues. Butzel emphasizes hands-on client service, particularly during challenging times, often serving as an extension of a company's human resources and tax planning departments, providing comprehensive legal counsel and business advice, along with the cross-disciplinary resources to handle any issues that may arise. We advise both for-profit and non-profit entities ranging from professional corporations with one or two employees to employers with several thousand employees at locations across the country or the world. Our attorneys also advise governmental entities on benefit issues, including issues relating to VEBAs, 403(b) plans, 457(b) plans, and 457(f) plans. The Employee Benefits Group works closely with actuaries, accountants, other benefits consultants and members in the firm's other practice areas in the design and implementation of benefits programs. Our attorneys also regularly represent clients before the Internal Revenue Service, the Pension Benefit Guaranty Corporation and the Department of Labor.

Our group has the bench strength to handle a tremendous volume and variety of work. Our attorneys provide ongoing legal services on a range of issues, including the design, drafting, preparation and termination of qualified retirement plans, counsel in connection with employee welfare and cafeteria plans, benefits, as well as advisory services to businesses that can be critical in corporate transactions such as sales, restructurings, plant closures, mergers, acquisitions, financing arrangements, liquidations and other business transactions. We represent employers with pension and health and welfare plan issues including benefit issues in private and public sector union negotiations. We also represent employers who contribute to multiemployer plans and provide advice regarding audit defense, withdrawal liability strategy, and approaches to plans in endangered or critical funding status.

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Areas of Concentration

ERISA and Employee Benefits
Litigation

Executive Compensation

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We provide on-going advice to clients on the tax, compliance and strategic implications of executive compensation arrangements. We regularly advise clients regarding the Employee Retirement Income Security Act, and the Patient Protection and Affordable Care Act. The Employee Benefits Group also advises clients with regard to interpretation and compliance with the benefits aspects of, and the interstices between ERISA and other laws affecting employees, such as the Family and Medical Leave Act, Americans With Disabilities Act, Age Discrimination In Employment Act, Title VII, HIPAA, GINA, the Internal Revenue Code and other federal and state benefits-related statutes.

Our group also has highly experienced ERISA and employee benefits litigators. In addition to representing plan sponsors, fiduciaries and plan professionals during Department of Labor investigations, our litigators fashion pre-litigation strategies with an eye towards reducing litigation risk and minimizing costs in high-stakes litigation. Our litigators have handled individual and class action litigation across the country involving ERISA, and, where ERISA is inapplicable, state law:

- retiree health care benefit termination
- severance plan benefit denials
- medical disability benefit denials
- pension miscalculation claims
- anti-cutback rule violations
- discriminatory plan design
- cash balance plans and other hybrid plans
- fiduciary and co-fiduciary breaches
- executive compensation (including SERPs)
- interference with rights under ERISA and ERISA-governed plans
- excessive fees
- prohibited transactions
- non-compliance with ERISA disclosure requirements
- multiemployer plan trustee disputes
- multiemployer plan delinquent contribution and withdrawal liability disputes
- public sector plan trustee misconduct under state law
- ERISA and employee benefits appellate litigation

Our experienced ERISA and employee benefits litigators have also served as amicus counsel to national trade associations in the federal circuits and in the US Supreme Court and have been selected by insurers to defend benefits litigation.

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Members of our group have published widely and teach Employee Benefits and ERISA Litigation at various law schools in Michigan, Alabama and Chicago and are frequent lecturers to state and national employee benefits organizations and in webinars. One member of the group is the author of two law school casebooks on executive compensation: *Executive Compensation* (2016) and *Employee Benefits and Executive Compensation* (2011).

Four of our attorneys in this group are Fellows of the American College of Employee Benefits Counsel, and one is also a Fellow of the College of Labor and Employment Lawyers, honors conferred only upon those who, in the judgment of other Fellows and the Board of Governors of each College, have distinguished themselves as outstanding professionals for more than 20 years of practice. Several are listed in *The Best Lawyers in America* and in *Chambers USA* and are *Super Lawyers* in their respective fields.