

## J. René Toadvine

Shareholder

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## Focus Areas

Employee Benefits  
Executive Compensation  
Business Restructuring and M&A  
ERISA and Benefit Plan Litigation

## Overview

J. René Toadvine maintains a nationwide practice that focuses on representing management in all facets of employee benefits matters, including:

- Employee benefits tax issues
- The Employee Retirement Income Security Act (ERISA) and benefits planning
- Executive compensation
- Employee benefits in mergers and acquisitions
- Bank finance and ERISA issues in securitizations

René designs and drafts all types of employee benefits and executive compensation plans with adherence to compliance regulations, including:

- Qualified and non-qualified retirement plans
- Health and welfare plans
- Severance plans
- Disability plans
- Equity compensation
- Deferred compensation

Appearing before administrative agencies, including the Employee Benefits Security Administration, the Department of Treasury, the Internal Revenue Service, the Pension Benefit Guaranty Corporation, and the Department of Labor, René has specific knowledge of:

- ERISA
- 409A
- Internal Revenue Code
- The Health Insurance Portability and Accountability Act (HIPAA)
- The Consolidated Omnibus Budget Reconciliation Act (COBRA)

René represents a wide variety of companies, including:

- Manufacturing
- Distribution
- Retail
- Health Care
- Cable
- Technology
- Engineering
- Real estate

René previously served on Littler's Board of Directors and as the office managing shareholder of the firm's Charlotte, North Carolina, and Columbia, South Carolina, offices. Additionally, he is a member of the Level A to B Write-On Subcommittee and a core member of the Employee Benefits Leadership Group.

Before joining Littler, René was a partner and counsel at two other law firms. Prior to attending law school, René practiced as a senior actuarial analyst in the life and health insurance industry.

## Professional and Community Affiliations

- Member, Charlotte Benefits Forum
- Member, Southern Employee Benefits Conference
- Member, Employee Benefits Committee, Section of Taxation, American Bar Association
- Member, Hickory Grove Christian School Board
- Former Member and Chair, Covenant Day School Board
- Former Board Member, Charlotte Rescue Mission

## Recognition

- Named, The Best Lawyers in America®, 2013-2023
- Order of the Coif

## Education

J.D., Indiana University Maurer School of Law, 1993, *magna cum laude*

B.S., Northern Kentucky University, 1984

## Bar Admissions

North Carolina

District of Columbia

Kentucky

## Publications & Press

**More Than 230 Littler Lawyers Recognized in 2023 Edition of Best Lawyers in America®**

August 18, 2022

**Best Lawyers in America© 2022 Edition Honors More Than 240 Littler Lawyers**

*Littler Press Release*

August 19, 2021

**Best Lawyers in America© 2021 Edition Honors More Than 250 Littler Lawyers**

*Littler Press Release*

August 20, 2020

**Ten Common Benefits Issues Related to the COVID-19 Pandemic, Employee Furloughs and Reductions in Force**

*Littler Insight*

April 6, 2020

**Employee Benefit and Executive Compensation Provisions in the CARES Act**

*Littler Insight*

March 30, 2020

**Best Lawyers in America© 2020 Edition Honors More Than 200 Littler Lawyers; 14 Named Lawyer of the Year**

*Littler Press Release*

August 15, 2019

**Best Lawyers in America© 2019 Edition Honors More Than 200 Littler Lawyers**

*Littler Press Release*

August 15, 2018

**Best Lawyers in America© 2018 Edition Honors More Than 200 Littler Lawyers**

*Littler Press Release*

August 17, 2017

**The Best Lawyers in America© Honors More Than 180 Littler Lawyers in Its 2017 Edition**

*Littler Press Release*

August 16, 2016

**Littler Attorneys Recognized in the Best Lawyers in America© 2016 Edition**

*Littler Press Release*

August 18, 2015

**Littler Attorneys Included in the Best Lawyers in America© 2015 Edition**

*Littler Press Release*

August 18, 2014

**Littler Attorneys Named in Best Lawyers in America® 2014 Edition**

*Littler Press Release*

August 15, 2013

**Best Lawyers in America® Names 164 Littler Attorneys to 2013 Edition**

*Littler Press Release*

September 7, 2012

**IRS Announces Pension Plan Limitations for Tax Year 2012**

*Littler Insight*

November 1, 2011

**Mitigate or Litigate: Flexible Working and Legal Exposure**

*Littler Report*

February 1, 2011

**Changing the Playing Field: A Look at the Major Provisions Of the Final 403(b) Regulations Impacting 403(b) Plans**

*Littler Insight*

March 31, 2009

**Stimulus Package: An In-Depth Look at the New COBRA Subsidy in the ARRA**

*Littler Insight*

February 19, 2009

**IRS Announces Retirement Plan COLA Adjustments for 2009**

*Little Insight*

October 21, 2008

**IRS Extends 409A Compliance Deadline and Provides Guidance on 409A Reporting**

*Little Insight*

November 7, 2007

**IRS Extends Section 409A Documentation Deadline – Action Still Required By December 31, 2007**

*Little Insight*

September 19, 2007

**Section 409A Broadly Impacts Employment Agreements, Severance Arrangements and Settlement Agreements**

*Little Insight*

August 9, 2007

**Comprehensive Pension Reform Becomes Law: A Look At Changes Primarily Affecting Defined Benefit Plans**

*Little Insight*

October 25, 2006

**Comprehensive Pension Reform Becomes Law: A Look At Changes Primarily Affecting Defined Contribution Plans**

*Little Insight*

October 19, 2006

**The IRS Extends Transitional Rules for Deferred Compensation – And Reminds Employers of Their Current Obligations**

*Little Insight*

October 13, 2006

**Compliance Update: The Voluntary Fiduciary Compliance Program (VFCP)**

*Little Insight*

July 31, 2005

**Recently Issued Guidance on the Automatic Rollover of Mandatory Qualified Retirement Plan Distributions**

*Little Insight*

February 1, 2005

**Speaking Engagements**

**Secure 2.0 - Stay Compliant and Optimize Your 401(k) Plan**

Charlotte, NC

February 23, 2023

**2022 Carolinas Regional Employer Conference**

Charlotte, NC

September 8, 2022

**Latest on COVID-19: New Relief Measures Affecting Employee Benefit Plans**

The Employers Association webinar

May 20, 2020

**COVID-19 FAQs with Littler**

April 22, 2020

**The Top 10 Employee Benefits and Executive Compensation Issues in 2017**

May 11, 2017

**ERISA Compliance Tips for the Benefits Professional**

CFO Arts Conference, Boston, MA

November 3, 2016

**Executive Compensation Pitfalls – From 409A to the ACA**

2016 Employee Benefits Regional Roadshow, Houston, TX

October 26, 2016

**Retirement Plans Under Attack by Plan Participants and Government Agencies: An Action Plan for Employers**

2016 Employee Benefits Regional Roadshow, Houston, TX

October 26, 2016

**Temporary Employees and the ACA**

The Employers Association, Charlotte, NC

October 4, 2016

**ERISA Compliance Tips for the General Practitioner**

Farm Bureau A3 Conference - Administrators, Attorneys & Accounting Professionals, Nashville, TN

September 7, 2016

**Executive Compensation Pitfalls – From 409A to the ACA**

2016 Employee Benefits Regional Roadshow, Charlotte, NC

July 28, 2016

**Retirement Plans Under Attack by Plan Participants and Government Agencies: An Action Plan for Employers**

2016 Employee Benefits Regional Roadshow, Charlotte, NC

July 28, 2016

**Retirement Plans Under Attack by Plan Participants and Government Agencies: An Action Plan for Employers**

2016 Employee Benefits Regional Roadshow, New York, NY

June 15, 2016

**The Affordable Care Act: Looking At and Beyond 2015**

Charlotte Area Hotel Association

September 10, 2015

**2015 Southeast Employer Conference**

Atlanta, GA

August 20, 2015

**Using Measurement and Stability Periods under ACA**

Charlotte, NC

April 28, 2015

**ACA Update: Fees and Reporting Requirements**

Charlotte, NC

April 23, 2015

**Using Measurement and Stability Periods under ACA**

Charlotte, NC

February 10, 2015

**ACA Update: Fees and Reporting Requirements**

Charlotte, NC

January 29, 2015

**Simplify the Path to Financial Wellness**

Charlotte, NC

November 20, 2014

**The 2014 Charlotte Employer — International Edition**

Charlotte, NC

September 23, 2014

**Demystifying 401(k) Plan Fees and Fiduciary Compliance for Self-Directed Brokerage Accounts**

Charlotte, NC

May 15, 2014

**Calling all European Employers: Affordable Care Act Update**

German American Chamber of Commerce and French American Chamber of Commerce, Charlotte, NC  
December 6, 2013

**Health Care Reform Update**

Charlotte, NC  
November 5, 2013

**Contracts Symposium**

Association of Corporate Counsel, Charlotte Chapter, Charlotte, NC  
November 1, 2013

**Retirement Plan Industry Update**

Charlotte, NC  
October 31, 2013

**Legal Update: Employee Benefits**

The Employers Association, Charlotte, NC  
August 28, 2013

**Employment Law Update**

Nashville, TN  
May 21, 2013

**Don't Let These Top 5 Employment Trends Spook You**

Charlotte, NC  
October 25, 2012

**Employee Benefit Plans**

North Carolina Bar Center  
May 17, 2012

**Health in a Handbasket - Where Healthcare is Headed and What Employers Should Do about It**

Littler Mendelson, Scottsdale, AZ  
May 10, 2012

**Healthcare Reform**

Technology Association of Georgia (TAG) Human Resources Society  
July 2011



**New York Benefits Summit**

New York, NY  
February 10, 2011

**Employee Benefits and Executive Compensation in a Declining Market: Challenges and Opportunities**

Annual Compensation and Benefits Update - Employers Association  
November 2010

**Health Care Reform - An In-Depth Review of Grandfathering and Non-Discrimination Testing**

Johnson & Bryan Insurance  
October 2010

**Health Care Reform - Are You Ready?**

Association of Corporate Counsel  
September 2010

**Health Care Reform**

HR Advantage 2010  
August 2010

**Health Care Reform**

Technology Association of Georgia (TAG) HR Society  
July 2010

**Employee Benefit Plans - A Primer**

Business Law Section - North Carolina Bar Association  
May 2010

**10 Innovative Retirement Plan Designs**

39th Annual Retirement & Benefits Management Seminar - Moore School of Business, University of South Carolina  
April 2010

**Landmines, Trends and Tools**

Charlotte, NC  
December 4, 2009

**The New COBRA Subsidy: What Your Organization Needs to Do – And When**

March 19, 2009

**What You Don't Know About Deferred Compensation Can Harm You: Do You Have an Action Plan?**

Charlotte, NC

January 16, 2008