

Sean D. Brown

Shareholder

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Focus Areas

Employee Benefits
Executive Compensation
Littler Fiduciary Toolkit

Overview

Sean D. Brown focuses his practice on assisting and advising employers on the complex federal laws governing various types of employee benefit arrangements, including defined contribution and defined benefit retirement plans, nonqualified deferred compensation plans, health and welfare benefit plans, and fringe benefits.

Sean has extensive experience designing plans, and drafting plan documents, amendments, and summary plan descriptions to ensure employer plans are compliant with ERISA and the Internal Revenue Code. In addition, he has assisted clients with correcting compliance issues under IRS and Department of Labor correction programs. He also addresses numerous issues with plan fiduciaries such as participant disclosures, plan investments, and potential prohibited transactions.

Sean earned an Employee Benefits Certificate from Georgetown University Law Center in 2010.

Professional and Community Affiliations

- Graduate Tax Scholar, Georgetown University Law Center

Education

LL.M. Taxation and Employee Benefits, Georgetown University Law Center, 2010, *With Distinction*

J.D., University of Minnesota Law School, 2007, *magna cum laude*

B.S., Brigham Young University, 2004

Bar Admissions

Pennsylvania

North Carolina

Languages

Finnish

Publications & Press

Littler Elevates 28 Attorneys to Shareholder

Littler Press Release

January 3, 2018

DOL Fiduciary Rule Still a Go for June 9, but its Future Remains Uncertain

Littler ASAP

June 7, 2017

Mandatory Payroll Deduction Savings Programs Are on the Rise

Littler Insight

November 7, 2016

IRS Issues Proposed Regulations Under Code Section 457 Affecting Deferred Compensation Plans of Tax-Exempt Organizations

Littler Insight

July 1, 2016

Department of Labor Issues Final Fiduciary Rule

Littler Insight

April 7, 2016

IRS Requests Comments on New Compliance Questions in Form 5500

Littler ASAP

April 5, 2016

IRS Provides Welcome Guidance on Mid-Year Amendments to Safe Harbor 401(k) Plans

Littler ASAP

February 10, 2016

IRS Notice 2016-03 Modifies the IRS Determination Letter Program

Littler ASAP

January 25, 2016

IRS Reduces Voluntary Compliance Program Filing Fees for Most Plans

Littler ASAP

January 22, 2016

IRS Moves to Prohibit Lump Sum Windows for Retirees

Littler ASAP

July 15, 2015

Federal Agencies Issue Final Regulations Expanding Definition of Excepted Benefits to Cover Certain Types of Limited Wraparound Coverage

Littler ASAP

March 19, 2015

Proposed Regulations Would Expand Definition of Excepted Benefits to Cover Certain Types of Limited Wraparound Coverage

Littler ASAP

December 23, 2014

IRS Issues Final and Proposed Regulations on Hybrid Pension Plans

Littler ASAP

October 9, 2014

HATFA Extends MAP-21 Pension Funding Stabilization

BenefitsLink.com Retirement Plans Newsletter

September 30, 2014

HATFA Extends MAP-21 Pension Funding Stabilization

Littler ASAP

September 29, 2014

Federal Agencies Issue Final Rules Relating to Permissible Orientation Periods Under the ACA

Littler ASAP

June 27, 2014

HHS Delays Online Enrollment in Federal SHOP Exchange by One Year

Littler ASAP

December 6, 2013

DOL Revises Fee Disclosure Guidance Applicable to Brokerage Windows

Littler ASAP

August 2, 2012

IRS Further Extends Code Section 436 Amendment Deadline and Anti-Cutback Relief and Provides Sample Amendment

Littler ASAP

December 2, 2011

HIPAA Privacy and Security Audits Begin in November 2011

Littler ASAP

November 18, 2011

DOL Finalizes Investment Advice Regulations

Littler ASAP

October 28, 2011

IRS Proposed Regulations Clarify Certain Equity Compensation Rules Under IRC Section 162(m)

Littler Insight

July 8, 2011

IRS Issues Guidance on Form W-2 Reporting for Costs of Employer-Provided Coverage

Littler Insight

April 5, 2011

IRS Extends Effective Date of PPACA Nondiscrimination Rule & Other PPACA Guidance Issued

Littler Insight

December 29, 2010

Speaking Engagements

Fiduciary Best Practices

March 4, 2021