

## Steven J. Friedman

Shareholder

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## Focus Areas

Employee Benefits  
Executive Compensation  
Financial Services

## Overview

Steven J. Friedman advises employers on a variety of aspects of employee benefits law, including:

- The structuring and implementation of qualified and non-qualified retirement plans
- Welfare and fringe benefits programs
- Early retirement programs
- Severance plans

He also has extensive experience counseling employers on Employee Retirement Income Security Act and tax compliance issues related to employee benefits plans, dealing with the governmental agencies that regulate such plans and construing employee benefits laws, such as the Consolidated Omnibus Budget Reconciliation Act and the Family and Medical Leave Act. Additionally, Steven advises clients on the manner in which employee benefits plans may be terminated, modified or restructured and has proficiency in plan conversion issues.

Steven has broad experience dealing with the legal, financial and administrative issues arising under executive compensation arrangements, including:

- Deferred compensation
- Supplemental executive retirement arrangements
- Stock-related compensation
- Stock appreciation rights
- Phantom stock plans
- Stock option plans

He also analyzes issues related to section 409A of the Internal Revenue Code. His expertise extends to employee benefits issues in connection with corporate transactions. A regular commentator to governmental agencies on pending legislation, Steven has also appeared on television and has been quoted in many national legal and business publications on employee benefits topics.

Prior to joining Littler Mendelson, Steven spent nearly 10 years as benefits counsel for a major multinational electronics and entertainment company. He also worked as an adjunct professor at Baruch College where he taught a tax course on employee benefits in 2008.

## Professional and Community Affiliations

- Member, New York State Bar Association
- Member, Tax Section, Employee Benefits Committee, American Bar Association

## Recognition

- Named, The Best Lawyers in America®, 2010-2025
- Named, Super Lawyer, New York, *Super Lawyers*
- Global Elite Thought Leader, Pensions & Benefits, *Who's Who Legal*, 2024
- Recommended, Labour & Employment, *Who's Who Legal*, 2024

## Education

LL.M. in Taxation, New York University School of Law, 1988

J.D., Boston University, 1985

B.B.A., Emory University, 1982

## Bar Admissions

New York

New Jersey

## Publications & Press

### **Sponsoring a Group Health Plan for Employees? What Employers Need to Know About the Consolidated Appropriations Act**

*Littler Insight*

February 16, 2024

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

*Littler Press Release*

August 19, 2021

**IRS Issues Guidance on the American Rescue Plan Act COBRA Subsidy**

*Littler Insight*

May 26, 2021

**DOL Issues Guidance on the American Rescue Plan Act COBRA Subsidy**

*Littler ASAP*

April 9, 2021

**How Benefits Can Ease Workers' Return To The Office**

*Law360*

March 31, 2021

**The American Rescue Plan Act Includes Required COBRA Subsidy**

*Littler Insight*

March 23, 2021

**Target to cover time off, transportation for hourly workers getting coronavirus vaccine**

*HR Dive*

February 18, 2021

**SHRM, other business groups ask EEOC for vaccine incentive guidance**

*HR Dive*

February 10, 2021

**5 Questions to Ask Before Adopting a Vaccine Policy**

*Construction Dive*

January 6, 2021

**5 questions to ask before adopting a coronavirus vaccine policy**

*HR Dive*

December 21, 2020

**Reopening and Rehiring Raise Benefits and Pay Considerations**

*SHRM Online*

September 1, 2020

**Reopening and Rehiring During the COVID-19 Pandemic – Critical Employee Benefits and Executive Compensation Considerations**

*Littler Insight*

August 26, 2020

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

*Littler Press Release*

August 20, 2020

**Revise Policies to Facilitate Return to Work**

*SHRM Online*

April 22, 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

**Justices' LGBT Bias Ruling May Have Big Impact On Benefits**

*Law360*

October 18, 2019

**Natural Disasters Damage Retirement Accounts, Too**

*PLANSponsor*

September 27, 2019

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

*Littler Press Release*

August 15, 2019

**Benefits Legislation & Regulation To Watch In 2019**

*Law360*

January 1, 2019

**The Biggest Benefit Policy Changes of 2018**

*Law360*

December 13, 2018

**DOL Puts Forward Association Retirement Plans**

*SHRM Online*

October 24, 2018

**Retirement Legislation Chances Brighten**

*Pensions & Investments*

August 19, 2018

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

*Littler Press Release*

August 15, 2018

**Can Open MEPS Close the Access Gap with Small Employers?**

*Benefits Pro*

July 31, 2018

**Littler Attorneys Named in 2018 Who's Who Legal Labour, Employment & Benefits Guide**

*Littler Press Release*

June 5, 2018

**5 Regulations Benefits Attorneys Need to Watch**

*Law360*

April 3, 2018

**Play or Pay: Rising Penalties' Role in Complying with the ACA**

*SHRM Online*

October 18, 2017

**Littler Attorneys Named in 2017 Who's Who Legal Guide**

*Littler Press Release*

September 28, 2017

**Considerations for Adopting a Safe-Harbor Plan Design**

*PlanSponsor*

September 27, 2017

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

*Littler Press Release*

August 17, 2017

**Texas Rules Against Benefits for Same-Sex Spouses**

*Employee Benefit News*

July 9, 2017

**The Age of Ambiguity**

*Human Resources Executive Online*

June 22, 2017

**Benefits Eligibility Might Be Modified if ACA Repealed**

*SHRM Online*

May 23, 2017

**Littler Survey Reveals Employers Caught in a Tangled Web of Federal, State and Local Laws**

*Littler Press Release*

May 11, 2017

**House Passes American Health Care Act: Fate in the Senate Uncertain**

*Littler Insight*

May 9, 2017

**Republicans Threaten to Terminate Tax Breaks on Employer-provided Healthcare**

*Benefits Pro*

March 7, 2017

**The Burden of Health Care**

*PLANSponsor*

December 1, 2016

**Overtime Rule Change Impacts Client Benefit Calculations**

*PlanAdviser*

October 14, 2016

**Pension Plans Given OK for Split Lump-Sum/Annuity Payouts**

*SHRM Online*

September 15, 2016

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

*Littler Press Release*

August 16, 2016

**Dissecting the Department of Labor's Final Fiduciary Rule**

*Littler Podcast*

May 24, 2016

**Contraceptive Mandate Still in Play**

*Business Insurance*

May 22, 2016

**Supreme Court Suggests Compromise in Contraceptive Cases**

*SHRM Online*

May 17, 2016

**Pensions & Retirement Plans 2016**

*Getting the Deal Through*

May 1, 2016

**Pensions & Retirement Plans 2016**

*Getting the Deal Through*

May 1, 2016

**Department of Labor Issues Final Fiduciary Rule**

*Littler Insight*

April 7, 2016

**Supreme Court Seeks Alternatives in Contraceptives Case**

*SHRM Online*

March 31, 2016

**Contraceptive Case Argued Before Supreme Court**

*SHRM Online*

March 24, 2016

**Will SCOTUS Contraceptive-Coverage Case Invite Future ACA Challenges?**

*Employee Benefit Adviser*

March 24, 2016

**Religious Nonprofits Make Contraceptive Mandate Case to Supreme Court**

*Business Insurance*

March 23, 2016

**How a Divided Supreme Court Could Change Your Company's Health Care Policy**

*Inc.*

March 23, 2016

**White House May Have Advantage in Upcoming ACA Contraception Case**

*Modern Healthcare*

March 21, 2016

**Scalia's Death Could Leave Court Deadlocked on Contraceptives**

*Business Insurance*

February 17, 2016

**New Year, New ACA Provisions, Court Cases and More**

*California Healthline*

January 6, 2016

**Delay in Implementing Cadillac Tax Raises Questions on Health Insurance**

*InsideCounsel*

January 4, 2016

**ACA Outlook: What Will 2016 Hold for the Affordable Care Act and Employers?**

*Littler Insight*

December 31, 2015

**Most New York City Employers Must Offer Commuter Transportation Benefits to Full-Time Employees**

*Littler Insight*

December 18, 2015

**ACA Strategies for Employers**

*Today's General Counsel*

October 1, 2015

**Contraceptive Coverage Mandate Under Fire**

*Business Insurance*

September 27, 2015

**Appeals Courts Split on Contraceptive Mandate 'Opt-Out'**

*Society for Human Resource Management (SHRM)*

September 24, 2015

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

*Littler Press Release*

August 18, 2015



**Immediate reactions to the King v. Burwell decision**

*Becker's Hospital Review*

June 25, 2015

**Attorney React To Supreme Court's ACA Save**

*Law360*

June 25, 2015

**Obamacare survives key legal challenge as subsidies remain in place**

*InsideCounsel*

June 25, 2015

**Attorneys advise businesses to stay the course after oral arguments on Obamacare case**

*Inside Counsel*

March 5, 2015

**What a Supreme Court Ruling Against Obamacare Means for You**

*Inc.*

March 5, 2015

**How King v. Burwell Could Impact 5 Key Healthcare System Stakeholders**

*Health Data Management*

March 4, 2015

**Get Started: Small businesses that gave workers health insurance money may get tax season jolt**

*FOX Business*

January 26, 2015

**Changes to employee benefits have employers on alert**

*Inside Counsel*

January 8, 2015

**House Expected to Pass 40-Hour Workweek Threshold for ACA**

*Society for Human Resource Management (SHRM)*

January 7, 2015

**ACA Outlook: What Will 2015 Hold for Employers?**

*Society for Human Resource Management (SHRM)*

December 23, 2014

**ACA Outlook: What Will 2015 Hold for the Affordable Care Act and Employers?**

*Littler Insight*

December 18, 2014

**Last-Minute Actions Before Employer Mandate Kicks In**

*Society for Human Resource Management (SHRM)*

November 17, 2014

**Open enrollment dominated by frustration over health care reform compliance**

*Business Insurance*

October 27, 2014

**Money employers give for insurance can be taxed**

*Washington Post*

September 24, 2014

**Why This Latest Court Challenge Could Spell Doom for Obamacare**

*Inc.com*

September 4, 2014

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

*Littler Press Release*

August 18, 2014

**Health reform law may unravel if D.C. Circuit ruling on premium subsidies stands**

*Business Insurance*

August 3, 2014

**7 legal stories every inside counsel should know right now**

*InsideCounsel*

August 1, 2014

**Appeals Courts Set Up Next Health Reform Fight for Justices**

*National Law Journal*

July 23, 2014

**Federal/State Activity, ACA, Privacy and Whistleblowing Most Concern Employers, Says Survey**

*HR Compliance Expert*

July 23, 2014

**Rulings on Subsidies Bring More ACA Confusion**

*Society for Human Resource Management (SHRM)*

July 22, 2014

**Dueling Decisions Leave Obamacare Subsidies In Limbo**

*Forbes*

July 22, 2014

**Can Obamacare Withstand Another Showdown Before the Supreme Court?**

*Inc.*

July 22, 2014

**Biggest Health Care Cases Of 2014: Midyear Report**

*Law360.com*

July 21, 2014

**Employers Experiencing Lull Before ACA Storm**

*PLANSPONSOR*

July 18, 2014

**ACA, data security create regulatory hurdles for employers**

*Employee Benefit News*

July 17, 2014

**Forget Hobby Lobby: This Case Could Finally Undo Obamacare**

*Inc.*

July 11, 2014

**Could Halbig v. Sebelius unravel Obamacare?**

*InsideCounsel*

July 11, 2014

**Littler Survey Reveals Impact on Employers of a Divided Government, Myriad Forces Reinventing the Workplace**

*Littler Press Release*

July 8, 2014

**'Aggressive' compliance enforcement a top concern for employers**

*Employee Benefit Advisor*

July 8, 2014

**Supreme Court Axes "Presumption of Prudence" in ESOP Stock-Drop Cases**

*Littler Insight*

July 7, 2014

**Hobby Lobby' Leaves Employers in Limbo, Say Critics**

*Corporate Counsel*

July 3, 2014

**What the Hobby Lobby Ruling Means for Small Business**

*Bloomberg Businessweek*

July 2, 2014

**Hobby Lobby decision creates controversy about contraception, Obamacare**

*InsideCounsel*

July 1, 2014

**Hobby Lobby Arms ACA Opponents For Future Battles**

*Law360.com*

June 30, 2014

**How Hobby Lobby's Victory Will Alter Business as Usual**

*Inc.*

June 30, 2014

**Lawyers Weigh In On Supreme Court's Hobby Lobby Ruling**

*Law360.com*

June 30, 2014

**Hobby Lobby Prevails in Challenge to Contraception Mandate**

*National Law Journal*

June 30, 2014

**HHS Loses Contraceptive Coverage Case**

*Society for Human Resource Management (SHRM)*

June 30, 2014

**Supreme Court backs Hobby Lobby's religious objection to contraception use**

*Employee Benefit News*

June 30, 2014

**Supreme Court Holds Congress To Its Word In Hobby Lobby Decision**

*Forbes*

June 30, 2014

**Littler Launches Healthcare Reform Web Portal**

*Littler Press Release*

May 29, 2014

**Guests Amy Otto, Steve Friedman and Tom Grant**

*HealthCare Consumerism Radio*

May 16, 2014

**Advice for Small Businesses Considering Dropping Health Coverage**

*BloombergBusinessweek*

May 8, 2014

**U.S. House of Representatives Approves Exemption to Affordable Care Act for Expatriate Insurance Plans**

*Littler ASAP*

May 6, 2014

**The Cost of Noncompliance**

*Bloomberg BNA Workforce Strategies*

November 25, 2013

**My Supply-Side Senses Are Starting to Tingle**

*Macro and Other Market Musings Blog*

October 16, 2013

**Shutdown crippling guidance and regulation for employee benefits**

*Employee Benefit News*

October 11, 2013

**Should Employers Pay or Play?**

*Bloomberg BNA*

October 1, 2013

**Steve Friedman, Littler, Discusses Impact of ACA on Small Businesses**

*The Institute for Healthcare Consumerism*

September 24, 2013

**What Do Employers Need to Know About the ACA Marketplace Notices?**

*Littler Insight*

September 19, 2013

**Obamacare Still Lets Employers Discriminate—for Now**

*Bloomberg Businessweek*

August 29, 2013

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

*Littler Press Release*

August 15, 2013

**Employer Mandate Delay: Beware of Ignoring the ACA**

*Littler Insight*

August 14, 2013

**Will Obamacare Hurt Jobs? It's Already Happening, Poll Finds**

*CNBC*

June 19, 2013

**Confused IRS Tax Rules Threaten Obamacare Rollout**

*The Fiscal Times*

June 19, 2013

**ACA Employer Play or Pay Requirements: What Does it Mean for Employers?**

*Littler Insight*

June 11, 2013

**ACA Bad for Small Business**

*Employee Benefit Advisor*

May 29, 2013

**ACA Bad for business, say small employers**

*Employee Benefit News*

May 14, 2013

**Workplace Policy Institute: The Labor, Employment and Benefits Law Implications of the Affordable Care Act - Are You Prepared?**

*Littler Report*

May 9, 2013

**Littler's Healthcare Reform Consulting Group Addresses Affordable Care Act Compliance**

*Littler Press Release*

May 9, 2013

**Court denies contraception coverage injunction**

*InsideCounsel*

March 1, 2013

**The 2012 Global Employer: Highlights of Littler's Fifth Annual Global Employer Institute**

*Littler Report*

February 21, 2013

**The IRS's Retirement Plan Correction Program Has Been Updated and Expanded**

*Littler Insight*

February 14, 2013

**A Guide to Employee Benefits Administration and Leaves of Absence**

*Littler Insight*

November 21, 2012

**Lessons for 401(k) Plan Fiduciaries**

*HR Magazine*

November 1, 2012

**Employers must choose to pay or play under the Affordable Care Act**

*InsideCounsel*

November 1, 2012

**Employers with Insured Health Plans Must Take Care in Providing Healthcare Subsidies to Departing Executives**

*Littler Insight*

October 29, 2012

**Time is Running Out! December 31 Deadline Nears for Documentary Correction of Payments Contingent on the Execution of a Release Under Section 409A**

*Littler Insight*

October 15, 2012

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

*Littler Press Release*

September 7, 2012

**HHS shaming power has little effect on health plans**

*Employee Benefit News*

August 1, 2012

**Health Care Reform: Critical Next Steps for Employers**

*TLNT*

July 27, 2012

**Pension Funding Relief With Strings Attached**

*Compliance Week*

July 17, 2012

**Post-PPACA: Time For Employers To Take Action**

*Law360.com*

July 13, 2012

**Get ahead of the curve on 401(k) disclosures**

*benefitspro*

July 11, 2012

**High Court Health Care Ruling Leaves Open Questions on Benefits Structure, Lawyers Say**

*Bloomberg BNA Pension & Benefits Daily*

June 29, 2012

**Health care ruling spurs employment action, tort debate**

*LawyersUSA*

June 29, 2012

**HR Leaders Scrambling After Supreme Court's Health Care Reform Ruling**

*Workforce Management*

June 29, 2012

**Health Care Reform Stands & Employers Must Now Take Action**

*Littler Insight*

June 28, 2012

**Agencies Issue Final Rule Regarding Summary of Benefits and Coverage**

*Littler Insight*

February 16, 2012



**The 2011 Global Employer: Highlights of Littler's Fourth Annual Global Employer Institute**

*Littler Report*

February 15, 2012

**Another Unexpected Surprise for International Assignees: Section 457A (No, Not 409A!) of the U.S. Tax Code**

*Littler Insight*

February 14, 2012

**IRS Revises Guidance on Form W-2 Informational Healthcare Coverage Reporting Under PPACA**

*Littler ASAP*

January 6, 2012

**IRS Healthcare Coverage Reporting Requirement Remains Voluntary for 2011**

*Littler ASAP*

November 15, 2011

**DOL Finalizes Investment Advice Regulations**

*Littler ASAP*

October 28, 2011

**Best Lawyers in America® Names 108 Littler Lawyers to 2012 Edition**

*Littler Press Release*

September 12, 2011

**Agencies Issue Proposed Rule Outlining PPACA Requirements for Summary of Benefits and Coverage**

*Littler Insight*

September 6, 2011

**The Marriage Equality Act: How Will New York's Same-Sex Marriage Law Impact Employee Benefits?**

*Littler Insight*

July 12, 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

**Health Care Reform One Year Later: The Status of the Patient Protection and Affordable Care Act Implementation**

*Littler Insight*

March 31, 2011

**Mandatory Shareholder Approval of Executive Compensation: SEC Releases Final Rules on "Say on Pay"**

*Littler Insight*

March 3, 2011

**The Littler Ten: Employment, Labor and Benefit Law Trends for Navigating the New Decade**

*Littler Report*

September 30, 2010

**Seventy-Two Littler Attorneys Named to The Best Lawyers in America® 2011**

*Littler Press Release*

August 9, 2010

**New Instructions for the Small Employer Tax Credit Under PPACA**

*Littler ASAP*

May 19, 2010

**Health Care Law Will Impose Various Obligations on Employers, Insurers over Time**

*Littler ASAP*

May 7, 2010

**Health Care Reform: Are You Prepared? A Timeline for Employers to Follow**

*Littler Insight*

May 6, 2010

**IRS Publishes 2010 Average Premiums by State to Help Small Employers Gain Access to the New Tax Credit for Health Care Contributions**

*Littler ASAP*

May 6, 2010

**New Updates to the CHIP Model Notice**

*Littler ASAP*

April 27, 2010

**Must-Know Facts About Health Reform - March 2010**

*Corporate Counsel*

March 24, 2010

**Health Care Reform – What are Key Considerations for Employers?**

*Littler Insight*

March 23, 2010

**Employer CHIP Notice Will Assist Employers' Compliance with CHIPRA**

*Littler Insight*

March 17, 2010

**COBRA Subsidy Extended and Expanded**

*Littler Insight*

March 8, 2010

**Obama Signs Bill Temporarily Extending COBRA Benefits**

*Littler ASAP*

March 3, 2010

**Employer CHIP Model Notice Released**

*Littler ASAP*

February 10, 2010

**The Top 10 Questions Employers Should Ask About Health Care Legislation**

*Littler Insight*

January 15, 2010

**61 Littler Attorneys Named to The Best Lawyers in America® 2010**

*Littler Press Release*

August 14, 2009

**Brian Dixon, Steven Friedman and Gerald Hathaway Explain Key Aspects of Furlough Implementation**

*Society for Human Resource Management (SHRM)*

June 12, 2009

**The Emerging New Workforce: Employment and Labor Law Solutions for Contract Workers, Temporaries, and Flex-Workers**

*Littler Report*

May 11, 2009

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

*Littler Insight*

February 19, 2009

**Steven Friedman Explains Effects of Obama's Cap on Executive Salaries**

*The National Law Journal*

February 5, 2009

**A Section 409A Year-End Reminder: Action May Be Required Now**

*Littler Insight*

November 18, 2008

**Michelle's Law Extends Group Health Benefit Plan Eligibility for Dependent Students on a Medically Necessary Leave of Absence**

*Littler Insight*

November 18, 2008

**Emergency Act Leaves Many Unanswered Questions**

*Law360.com*

October 17, 2008

**And You Thought the Bailout Was Bad: Employment Law Risks in the Current Financial Crisis**

*Littler Insight*

October 13, 2008

**The Emergency Economic Stabilization Act of 2008 Extensively Regulates Executive Compensation, but Leaves Many Unanswered Questions**

*Littler Insight*

October 8, 2008

**IRS Releases 2009 Health Savings Account Limits**

*Littler Insight*

May 28, 2008

**IRS Changes the Rules for Performance-Based Compensation**

*Littler Insight*

April 30, 2008

**2008 Compliance Strategies for Employers in Light of Final 409A Regulations**

*Compensation & Benefits Review, Vol. 40, Issue 2*

April 2008

**US Supreme Court Allows EEOC Medicare Coordination Ruling to Stand**

*Littler Insight*

March 27, 2008

**DOL Checklist Offers Key to the Mysteries of Wellness Program Identification**

*Littler Insight*

March 25, 2008

**US Supreme Court Allows EEOC Medicare Coordination Ruling to Stand**

*Littler ASAP*

March 2008

**Steve Friedman Discusses Outcome of New EEOC Rule on Medicare**

*Law360.com*

January 3, 2008

**Key Challenges in Compensating Executive Under Section 409A Human Resources 2008 – Answers to Your Top 25 Questions**

*Thompson Publishing*

2008

**New Rules Permit 2% Shareholder-Employee To Deduct Employer-Paid Accident and Health Premiums and Reimbursements**

*Littler Insight*

December 28, 2007

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

*Littler Insight*

November 7, 2007

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

*Littler Insight*

September 19, 2007

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

*Littler ASAP*

September 2007

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

*Littler Insight*

August 9, 2007

**Steve Friedman Comments on Lack of Backlash from Stock Options Backdating**

*CFA Magazine*

July 11, 2007

**Friedman Urges Employers to Ensure Compliance With Section 409A, Internal Revenue Code**

*SHRMOnline*

April 20, 2007

**Final Section 409A Regulations Affect a Wide Range of Compensation Devices and Require Employer Action by Year-End**

*Littler Insight*

April 19, 2007

**Civil Unions Protected and Discrimination Barred in New Jersey**

*Privacy & Data Security Law Journal*

April 2007

**IRS Releases First Pension Protection Act Guidance**

*Littler Insight*

February 1, 2007

**Lisa Chagala and Steve Friedman Offer Alternatives to Smoking Employees**

*HR Daily Advisor*

January 10, 2007

**New Jersey Extends Statutory Rights and Protections to Civil Union Partners and Prohibits Discrimination on the Basis of Gender Identity or Expression**

*Littler Insight*

January 5, 2007

**Benefits Issues in Mergers and Acquisitions, IICLE Practice Handbook**

*Labor and Employment Issues in Transactions, Business Restructuring and Workforce*

2007

**Just In Time For the Holidays - Changes In Health Savings Account Rules Under the New Health Opportunity Patient Empowerment Act of 2006**

*Littler Insight*

December 22, 2006

**Steve Friedman Notes Blocking Exit Packages May Snowball**

*The Wall Street Journal*

December 1, 2006

**Just In Time For the Holidays – Changes In Health Savings Account Rules Under the New Health Opportunity Patient Empowerment Act of 2006**

*Littler ASAP*

December 2006

**Steve Friedman Comments on 401K Oversight Lawsuits**

*Compliance Weekly*

October 31, 2006

**Steve Friedman Comments on Converse Backdating Scandal**

*Forbes.com*

October 24, 2006

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

*Littler Insight*

October 13, 2006

**Cash Balance Comeback - New Opportunities for Employers in Wake of Court Decision and New Legislation**

*Littler Insight*

August 17, 2006

**Penalizing Applicants and Employees For Smoking: A Potential Smoking Gun?**

*Littler Insight*

July 5, 2006

**Supreme Court Breathes New Life Into the Ability of Benefits Plans to Sue Under ERISA to Seek Recoupment**

*Littler Insight*

May 19, 2006

**Steve Friedman Urges Employers to Comply with HIPAA Privacy Rule**

*SHRM Online*

March 29, 2006

**New Jersey Mandates Insurance Coverage for Dependents Under Age 30**

*Littler Insight*

January 31, 2006

**Year-End Employee Benefits and Executive Compensation Checklist**

*Littler ASAP*

December 2005

**Steps Every 401(k) Sponsor Should Take to Minimize Fiduciary Risks**

*Employee Benefits Plan Review*

October 2005

**Flexibility From IRS For Flexible Spending Accounts**

*World Trade Executive*

July/August 2005

**IRS Allows Employers to Provide Grace Period for Flexible Spending Accounts (FSAs)**

*Littler Insight*

June 6, 2005

**Recent District Court Decision May Hamper Employers Ability to Reduce Retiree Health Care Programs for Medicare-Eligible Retirees**

*Littler Insight*

April 1, 2005

**Changing Rules on Deferred Compensation Plans**

*GC New York*

March 14, 2005

**New Legislation May Require Extensive Changes for New and Existing Executive Compensation Arrangements**

*Case n' Point (online newsletter of the California Bar Association)*

January 2005

**New Rules Defining Dependents Will Impact Employee Benefits**

*Littler Insight*

December 29, 2004

**New Legislation May Require Extensive Changes for New and Existing Executive Compensation Arrangements**

*Littler Insight*

October 11, 2004

**SEC Turns Up the Heat on 401(k) Fiduciaries**

*Littler Insight*

August 1, 2004

**Cloud of Doubt Regarding "Reverse Age Discrimination" Blown Away: Supreme Court Rules That ADEA Does Not Prohibit Practices Favoring "Older" Employees**

*Littler Insight*

March 30, 2004



**Public Companies Should Consider Restricting 401(k) Plan Loans for Executive Officers and Directors**

*Littler Insight*

June 30, 2003

**Recent Legislative and Regulatory Provisions Require That Employers Pay Close Attention to Their Employee Benefits Plans**

*Littler Insight*

March 31, 2003

**Speaking Engagements**

**2024 Carolinas Regional Employer Conference**

Charlotte, NC

September 12, 2024

**Face the (Cyber) Nation - Employee Benefits**

Littler Executive Employer Conference, Phoenix, AZ

May 10, 2024

**Don't Be The 401(k) Fiduciary with a Multi-Million Dollar Settlement - Learning from Recent ERISA Class Actions**

Littler Executive Employer Conference, Phoenix, AZ

May 11, 2023

**Answers to the Expat Riddle – How Do We Deal with the Employment of Non-US Expats in the US?**

Littler Executive Employer Conference, Phoenix, AZ

May 11, 2023

**Post-Roe Roulette: How the Dobbs Decision Impacts Employer-Sponsored Benefit Plans and Employment Policies**

Association of Corporate Counsel – South Florida Chapter, Hollywood, FL

September 16, 2022

**Benefits Jeopardy: Incentives and Benefits for the Modern Workforce**

Littler Executive Employer Conference

May 6, 2022

**Kentucky Wage & Hour Update Live Training**

Lexington, KY

March 16, 2022

**The COVID-19 Vaccine – Legal and Practical Implications**

January 20, 2021

**The COVID-19 Vaccine – Legal and Practical Implications**

January 13, 2021

**2020 Virtual Benefits Symposium: Addressing Issues in the New Normal**

December 17, 2020

**Reopening and Rehiring – What Are the Most Critical Employee Benefits and Executive Compensation Issues?**

July 9, 2020

**You Thought the IRS Didn't Care About ACA? ACA Shared Responsibility Penalty Taxes Are Alive and Well – and the IRS May Soon Be Coming After You!**

November 7, 2019

**Top 10 Ways to Defuse Tax and Benefits Litigation Threats in Employment, Welfare and Retirement-Oriented Documents**

January 10, 2019

**2018 Annual Employee Benefits and Executive Compensation Summit**

New York, NY

June 21, 2018

**How to Properly Conduct a Retirement Plan Committee Meeting**

June 7, 2018

**ERISA Compliance in 2018: Changes, Observations and Current Issues**

Fairport, NY

May 9, 2018

**The Constantly Shifting Sands of Employee Benefits: How to Level the Landscape**

Littler Executive Employer, Phoenix, AZ

May 3, 2018

**2018 Annual Employee Benefits and Executive Compensation Summit**

Los Angeles, CA

January 11, 2018

**What's in Your Fiduciary Toolkit? A Guide to Good Fiduciary Governance**

Littler's Annual Employee Benefits and Executive Compensation Summit, New York, NY

June 15, 2017

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

May 11, 2017

**Financial Services and Corporate Compliance**

New York, NY

November 30, 2016

**Inaugural U.K. Conference**

November 8, 2016

**Dealing with Plans Under Attack**

NJCPA Conference

May 24, 2016

**Employee Benefits and Executive Compensation Issues on Termination of Employment**

Philadelphia, PA

May 12, 2016

**The Affordable Care Act: Imperatives for Employers in 2016 and Beyond**

The 2016 Executive Employer<sup>®</sup> Conference, Scottsdale, AZ

May 5, 2016

**Dancing on a Minefield: Executive Compensation's New Rules**

The 2016 Executive Employer<sup>®</sup> Conference, Scottsdale, AZ

May 5, 2016

**New Guidance Requires Greater Fiduciary Oversight of Retirement Plans**

April 26, 2016

**2016 Employee Benefits Update - Rochester**

Fairport, NY

January 28, 2016

**2016 Employee Benefits Summit - Southern California**

Los Angeles, CA

January 14, 2016

**2015 Tri-State Employer Conference**

New York, NY

November 5, 2015

**An Analysis of the Final ACA Employer Reporting Forms for 2015**

September 17, 2015

**DOL's Proposed Changes to the White Collar Regulations: What Should Employers Do Now?**

New York, NY

August 13, 2015

**DOL's Proposed Changes to the White Collar Regulations: What Should Employers Do Now?**

New York, NY

July 30, 2015

**The Affordable Care Act: What You Need To Know in 2015**

New York, NY

February 24, 2015

**The ACA and Its Impact on Collective Bargaining Agreements**

August 19, 2014

**Preparing for 2015: What You Need to Do Now to Get Ready for Upcoming Affordable Care Act Changes**

July 15, 2014

**The Affordable Care Act: Preparation for 2015 & Beyond**

Melville, NY

June 20, 2014

**2014 Employee Benefits Summit**

Atlanta, GA

June 19, 2014

**Overview of ERISA Fiduciary Responsibilities**

2014 New Jersey Fiduciary Summit - Xponential Growth Solutions (XGS), Bridgewater, NJ

April 24, 2014

**Workplace Uncertainties Under the ACA: Preparing the Employer and Employee for the Road Ahead**

Hofstra Labor & Employment Law Journal, Hempstead, NY

November 1, 2013

**The Shifting Landscape of Employee Benefits – Imperatives for 2013 and Beyond**

Boston, MA

September 19, 2013

**Affordable Care Act Update**

New York, NY

June 11, 2013

**The Affordable Care Act — Critical Next Steps for Employers**

Philadelphia, PA

May 22, 2013

**The Affordable Care Act — Critical Next Steps for Employers**

Melville, NY

April 2, 2013

**The Impact of the 2012 Elections on Labor, Employment and Benefits Law**

Fairport, NY

January 24, 2013

**Preparing For 2014 – Dealing With the ACA's Safe Harbor Rules For Determining Who is a Full-Time Employee**

New York, NY

January 15, 2013

**Health In a Hand Basket - What Employers Need to Know Now**

December 11, 2012

**The ACA's Impact on Employment and Severance-Related Documents and the Increase in DOL Plan Audit Activity**

December 5, 2012

**The Bottom Line: Achieving Financial Excellence in the Apparel and Footwear Industry**

New York, NY

December 4, 2012

**Running with Scissors: What U.S. Employers Should Know Before Cutting Global Staff**

Littler Mendelson, Washington D.C.

November 7, 2012

**Financial Services HR Roundtable: Failure to Communicate and Other Problems**

New York, NY

October 18, 2012

**The Shifting Landscape of Employee Benefits – Imperatives for 2012 and Beyond**

Los Angeles, CA

October 11, 2012

**Atlanta Employer Conference**

Atlanta, GA

September 28, 2012

**Patient Protection and Affordable Care Act – What it Means After the Supreme Court’s Decision and What Employers Should Do About It**

Littler Mendelson, Atlanta, GA

September 28, 2012

**U.S. Supreme Court Upholds Health Care Reform – What Does This Mean for Your Company?**

July 11, 2012

**U.S. Supreme Court Upholds Health Care Reform – What Does This Mean for Your Company?**

June 29, 2012

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

Littler Mendelson, Scottsdale, AZ

May 10, 2012

**Financial Services Roundtable: Update on Compensation Trends in the Financial Services Industry**

New York, NY

March 9, 2012

**Cross-Border Employment and Labor Law Topics: The Nuts and Bolts of a Global Mobility Program**

October 27, 2011

**Financial Services HR Roundtable: Employment Agreements for Financial Institutions**

New York, NY

October 11, 2011

**The 2011 Littler Health Care Summit**

New York, NY

June 8, 2011

**Communications, Fiduciary Liability, and Plan Administration Challenges Facing Retirement Plan Sponsors**

New York, NY

May 11, 2011

**New York Benefits Summit**

New York, NY

February 10, 2011

**Health Care Reform: What Employers Need to Know Now**

New York, NY

November 30, 2010

**Health Care Reform: What Employers Need to Know Now**

November 10, 2010

**Health Care Reform: What Employers Need to Know Now**

Boston, MA

September 29, 2010

**Health Care Reform: What Does It Mean for Employers?**

April 2, 2010

**Reductions in Force: The Puzzle, The Process And Alternatives**

Las Vegas, NV

April 1, 2009

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

March 19, 2009

**Reductions in Force: The Puzzle, The Process**

New York, NY

March 6, 2009

**Employee Severance and Release Agreements: The Courts' Latest Rulings**

Strafford Legal Teleconference

July 2008

**Navigating the New Complexities of Deferred Compensation**

Strafford Legal Teleconference

May 2008

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

Charlotte, NC

January 16, 2008

**Employee Severance: Crafting and Negotiating Enforceable Contracts**

Strafford Legal Teleconference

January 2008

**A Benefits Double-Feature**

Denver, CO

October 4, 2007

**Final 409A Regulations, Countdown to 12/31/07 Compliance**

Strafford Legal Teleconference

October 2007

**A Benefits Double - Feature**

Boston, MA

June 26, 2007

**What You Don't Know About Deferred Compensation Can Hurt you - Do You Have a 2007 Action Plan?**

Minneapolis, MN

June 21, 2007

**Hot Topics in Health Benefit Plans**

Lorman Education Services Seminar

June 2007

**Executive Compensation: How to Comply with New IRS Rules on Section 409A**

Audio Conference - IOMA

May 2007

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

Littler Mendelson Webinar

May 2007

**The New World of Deferred Compensation under Section 409A**

New York State Bar Association

December 2006

**Legal and Practical Considerations of Operating a Business**

National Business Institute

November 2006

**Employment Related Records**

Lorman Education Services Seminar

May 2006

**The New Deferred Compensation Rules – Critical Concepts You Need to Know**

Littler Mendelson

November 2005



**Health Plan Issues**

Association of Law Administrators  
September 2005

**Executive Compensation Governance**

Open Compliance and Ethics Group  
September 2005

**A Primer on New Deferred Compensation Rules**

American Corporate Counsel  
May 2005

**Benefits Update**

American Corporate Counsel  
April 2005

**Fiduciary Concerns of 401(k) Plan Sponsors**

Defined Contribution/401(k) Plan West Coast Conference  
October 2004

**Employee Benefits and Executive Compensation Update**

East Coast Employer Conference - Littler Mendelson  
September 2004

**Employment Related Records in New York**

Lorman Education Services Seminar  
June 2004

**COBRA Update**

Mid-Atlantic Employers' Association  
June 2004

**HIPAA Compliance**

Association of Law Firm Administrators  
May 2004

**Benefits Considerations in Mergers and Acquisitions**

Society of Certified Employee Benefits Specialists - South Florida Chapter  
April 2004

### **COBRA Update**

Mid-Atlantic Employers' Association

January 2004

### **Books & Book Chapters**

- Getting the Deal Through, *Law Business Research Ltd.*, Pensions & Retirement Plans - Global Overview, Chapter Author, 2013 and 2014
- Getting the Deal Through, *Law Business Research Ltd.*, Pensions & Retirement Plans - USA, Chapter Co-Author: Melissa B. Kurtzman, 2013 and 2014
- *Executive Compensation, Open Compliance and Ethics Group Manual*, Co-Editor, 2005