



Steven J. Friedman

Shareholder

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Focus Areas

Employee Benefits
Executive Compensation
Littler Fiduciary Toolkit
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®, 2010-2022
- Named, Super Lawyer, New York, *Super Lawyers*

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

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

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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

Will SCOTUS Contraceptive-Coverage Case Invite Future ACA Challenges?

Employee Benefit Adviser

March 24, 2016

Contraceptive Case Argued Before Supreme Court

SHRM Online

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

Attorney React To Supreme Court's ACA Save

Law360

June 25, 2015

Immediate reactions to the King v. Burwell decision

Becker's Hospital Review

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

Could Halbig v. Sebelius unravel Obamacare?

InsideCounsel

July 11, 2014

Forget Hobby Lobby: This Case Could Finally Undo Obamacare

Inc.

July 11, 2014

Aggressive' compliance enforcement a top concern for employers

Employee Benefit Advisor

July 8, 2014

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

Littler Press Release

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

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

Dancing on a Minefield: Executive Compensation's New Rules

The 2016 Executive Employer® Conference, Scottsdale, AZ
May 5, 2016

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

The 2016 Executive Employer® 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

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