



## Warren E. Fusfeld

Shareholder

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## Focus Areas

Executive Compensation  
Employee Benefits  
Employment Taxes

## Overview

Warren E. Fusfeld works with both public and private companies in the areas of employee benefits and taxation, including:

- Executive compensation, including equity-based compensation programs
- Other incentive and performance-based compensation arrangements
- Deferred compensation, both qualified and non-qualified
- All areas of employee and executive plan design, both ERISA and non-ERISA, covering all aspects of planning, drafting and implementation

He also handles employee benefit plan audits by the Internal Revenue Service and the Department of Labor. Additionally, he has assisted a number of public companies with disclosure, shareholder relations and corporate governance issues and has provided legal guidance directly to the compensation committees of a number of publicly-traded companies.

Warren also has had significant involvement advising clients on employee benefits and ERISA in the context of business transactions, including mergers and acquisitions and other transactions in which ERISA plan asset rules are implicated.

His practice includes counseling clients in the following industries:

- Finance
- Insurance
- Retail

- Homebuilding
- Gaming
- Non-profit
- Educational institutions
- Church employers
- Government agencies

Co-chair of Littler Mendelson's Executive Compensation Practice Group, Warren has spoken and published articles on a variety of topics related to executive compensation and employee benefits more generally, including tax law changes, executive deferred compensation plans, and the tax rules regarding deduction of compensation paid to executive officers of public companies.

Prior to working at Littler, Warren was the chair of the Employee Benefits Practice Group at another firm where he worked for 23 years.

## Professional and Community Affiliations

- Member, Section of Taxation, American Bar Association
- Member, Employee Stock Ownership Plan Association
- Member, Penjerdel Employee Benefits and Compensation Association
- Member, Pennsylvania Bar Association
- Member, Philadelphia Bar Association
- Member, National Association of Stock Plan Professionals
- Member, International Association of Gaming Advisors

## Recognition

- Awarded, AV<sup>®</sup> Peer Review Rating, *Martindale-Hubbell*

## Education

J.D., University of Pennsylvania Law School, *cum laude*

B.A., University of Pennsylvania, *summa cum laude*

## Bar Admissions

Pennsylvania

## Courts

U.S. Tax Court

## Languages

French

Persian

Hindi

Urdu

## Publications & Press

### **Bonuses, Clawbacks and Bad Behavior**

*New York Law Journal*

March 8, 2023

### **Publicly Traded Employers Will Need to Claw Back Incentive Pay from Former and Current Executive Officers**

*Little Insight*

January 11, 2023

### **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**

*Little Insight*

August 26, 2020

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

*Little Insight*

July 1, 2016

### **New Compensation Disclosures for Public Companies**

*Little ASAP*

August 10, 2015

### **IRS Moves to Prohibit Lump Sum Windows for Retirees**

*Little ASAP*

July 15, 2015

### **SEC Takes Action to Set Standards for Compensation Committees and Compensation Advisers**

*Little ASAP*

June 22, 2012

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

*Little Insight*

February 14, 2012

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

*Little Insight*

July 8, 2011

**SEC Issues Proposed Rules Regarding Incentive-Based Compensation Arrangements for Certain Financial Institutions**

*Little Insight*

March 22, 2011

**Little Strengthens Employee Benefits Practice with Addition of Warren E. Fusfeld and Melissa B. Kurtzman to the Firm's Philadelphia Office**

*Little Press Release*

March 20, 2009

**Equity Compensation for U.S. Citizens Working in India - The Impact of the Indian Fringe Benefit Tax**

*The Metropolitan Corporate Counsel*

November 1, 2008

## Speaking Engagements

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

December 17, 2020

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

November 12, 2020

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

January 10, 2019

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

May 11, 2017

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

Los Angeles, CA

October 11, 2012

**Top 10 Ways Employers are - Inadvertently – Violating IRC 409A**

Littler Mendelson, Scottsdale, AZ

May 10, 2012

**2011 and Beyond: Maximizing Your Employee Benefit Plans During Uncertain Legislative Times**

Philadelphia, PA

October 12, 2011

**New York Benefits Summit**

New York, NY

February 10, 2011