

Warren E. Fusfeld

Shareholder

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Practice 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® 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

Languages

French
Persian
Hindi
Urdu

Courts

U.S. Tax Court

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

Littler ASAP

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

Littler ASAP

August 26, 2020

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

Littler ASAP

July 1, 2016

New Compensation Disclosures for Public Companies

Littler ASAP

August 10, 2015

IRS Moves to Prohibit Lump Sum Windows for Retirees

Littler ASAP

July 15, 2015

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

Littler ASAP

June 22, 2012

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

Littler ASAP

February 14, 2012

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

Littler ASAP

July 8, 2011

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

Littler ASAP

March 22, 2011

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

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

Events & 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