

## EMPLOYEE BENEFITS & ERISA



### OVERVIEW

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The employee benefits arena has become an increasingly important area of focus for management teams at companies of all sizes. The design, implementation, and maintenance of a competitive benefits package is critical to a company's ability to attract and retain top talent in today's job market. At the same time, providing those benefits is now more costly than ever before. In addition, the human resources issues related to those employee benefits are more sensitive than ever before.

Rising employee expectations and demands in conjunction with expanding, complicated and ever-changing governmental regulation have made employee benefits matters one of the most complex issues that employers face. Very few areas of a business impact as many individuals, yet are as heavily regulated, as employee benefits. Every business faces employee benefits issues, yet few are able to adequately meet these challenges without assistance. Foulston Siefkin has a long commitment to understanding the special business and legal requirements of a diverse group of non-profit and for profit employers. As such, we provide legal advice and services in the employee benefits area to both Fortune 500 and emerging start-up companies in a wide range of industry segments.

At Foulston Siefkin, we focus our practice on working closely with our clients' human resources staff, in-house counsel, and/or benefits consultants to provide practical, innovative, and business-centered approaches to meeting our clients' needs. In doing so, we offer a full range of services in the area of employee benefits law with an emphasis placed on achieving the client's desired tax benefits while at the same time complying with the substantive rules of ERISA, the Internal Revenue Code, and applicable state law. Over the years, the successes of our clients and the long-term relationships we have developed are a testimony to our results-driven approach to the practice of law.

Our employee benefits attorneys have been involved in advising clients on a broad spectrum of matters involving qualified retirement plans, welfare benefits, and executive compensation. We have also provided our clients with specialized expertise in ERISA related litigation matters and business matters that are collateral to the employee benefits arena such as providing advice in mergers and acquisitions,

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consolidations, divestitures, spin-offs, and other transactional matters.

For updated news on this topic, visit: [FoulstonEmploymentLawBlog.com](http://FoulstonEmploymentLawBlog.com).

## AREAS OF REPRESENTATION

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### Qualified Retirement Plans

Foulston Siefkin has assisted numerous employers in designing, implementing, and maintaining qualified retirement plans such as 401(k) plans, 403(b) plans and defined benefit pension plans. We offer to our clients custom designed retirement plans or a defined contribution regional prototype retirement plan which can help employers meet a variety of retirement plan needs on an economical basis. We also provide ongoing assistance to the plan sponsor to ensure proper reporting, proper day-to-day plan administration, and compliance with ERISA and the Code. As part of our practice, we assist clients with the benefit plan aspects of transactions such as mergers and acquisitions, with responding to government agency audits or examinations, with making the proper filings with governmental agencies, and in prohibited transaction situations.

### Non-qualified Plans and Executive Compensation

A key aspect of any company's benefits package is those items that assist the company in recruiting and retaining good employees. Foulston Siefkin can assist in the design, implementation and maintenance of executive compensation programs including deferred compensation plans, bonus and stock plans, option plans, phantom programs, split-dollar life insurance arrangements, stock purchase plans, rabbi trusts and other compensation arrangements. We also have experience with Section 457 plans.

### Welfare Benefit Plans

The Employee Benefits practice with respect to welfare benefit plans involves a broad and diverse range of issues. At Foulston Siefkin, we assist employers, plan administrators, and service providers with the design, implementation and maintenance of various health and welfare benefit programs including flexible benefit ("cafeteria") plans under Section 125, medical plans, disability plans, life insurance plans, health care flexible spending plans, dependent care flexible spending plans, educational assistance plans, transportation/parking expense plans, severance plans and items for reductions in force situations. We also have considerable experience in assisting our clients in operational issues related to welfare benefit plans such as COBRA health care continuation issues, the tax implications of fringe benefits, the use of funding vehicles for welfare plans, compliance with the Health Insurance Portability and Accountability Act ("HIPAA"), coordination of benefits issues, qualified medical child support orders, compliance with the Mental Health Parity Act, issues, and compliance with the various laws and regulations prohibiting discrimination as they relate to welfare benefits.

### ERISA Litigation

Foulston Siefkin has successfully assisted employers and fiduciaries in numerous areas of employee benefits litigation. Our diverse experiences enable us to assist our clients in avoiding litigation and to the extent litigation is unavoidable we assist our clients in minimizing any potential liability or costs.

## RELATED LINKS

- Kansas Department of Revenue
- Kansas Department of Revenue Form K-4
- Kansas Withholding Tax Guide
- KS Dept of Revenue Notice 07-07
- American Jobs Creation Act
- IRS Notice 2005-1
- Internal Revenue Code Section 409A
- Pension Research Council
- U.S. Labor Department's Bureau of Labor Statistics' Employee Benefits Survey
- Association of Private Pension and Welfare Plans
- American Society of Pension Actuaries
- U.S. Labor Department's Pension and Welfare Benefits Administration
- Employee Benefits Research Institute
- ERISA Industry Committee
- Financial Accounting Standards Board
- International Foundation of Employee Benefit Plans
- IRS Tax Information for Businesses
- Social Security Administration
- Society of Actuaries

## PUBLICATIONS

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### ISSUE ALERTS

#### 2021

Coronavirus: American Rescue Plan Act Expands FFCRA Voluntary Leave Tax Credit Program

#### 2020

Coronavirus: DOL Revises Paid Leave Requirements Under FFCRA

Coronavirus: New York Court Vacates Portions of FFCRA Regulations

Coronavirus: U.S. Department of Labor Issues Regulations Explaining Paid Sick Leave and Expanded FMLA Benefits Under FFCRA

Coronavirus: Kansas Gov. Issues Statewide Stay-At-Home Order

Coronavirus: Key Tax and Business Provisions

Coronavirus: DOL Issues FFCRA Employee Notice Form

Coronavirus: Telehealth Requirements Relaxed Amid COVID-19 Public Health Emergency

Coronavirus: Tax and Employee Benefit Considerations

#### 2015

OFCCP Publishes Final Pay Transparency Regulations for Government Contractors

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**2012**

Ten Things Employers Should Know About the Uniform Summary of Benefits and Coverage (SBC)

## PRESENTATIONS

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**2014**

Wellness Plans and ERISA (Private Client Event)

DOL Audits of Employee Benefit Plans (Private Client Event)

Employee Benefits: DOMA, Cafeteria Plans, and More (panel discussion) (Kansas SHRM)

**2013**

Affordable Care Act Implementation Update (Foulston Siefkin LLP)

**2012**

Tax and Accounting Issues for the Occasional Financial Lawyer (Topeka Bar Association)

## ATTORNEYS/OTHER PROFESSIONALS

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