

## Employee Benefits

The employee benefits practice of Brooks Pierce provides plan documents and legal advice in all categories, such as qualified plans, non-qualified plans, welfare plans (including cafeteria plans), HIPAA and COBRA compliance, and executive compensation and benefits, including compliance with Section 409A of the Internal Revenue Code. We have designed a wide variety of employee stock ownership plans, profit sharing plans, 401(k) plans, and cafeteria plans for our clients. Our lawyers also work with two North Carolina-qualified multiple-employer welfare arrangements ("MEWAs") through which association members offer a variety of welfare benefits to their employees. Additionally, our attorneys provide tax advice relating to employee benefits plans and general advice on employee benefits matters on an on-going basis and in connection with merger and acquisition transactions. The employee benefit attorneys at our firm have substantial experience in corporate acquisitions and finance, have litigated tax cases in the United States Tax Court, and have represented clients at administrative proceedings before the Internal Revenue Service and the North Carolina Department of Revenue.

### Publications & Alerts

- Employer Duties in Providing Employee Benefits
- Extension of COBRA Subsidy Rules Requires Quick Action by Employers