



**Melissa H. Weaver**  
PARTNER

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Melissa Weaver has practiced employee benefits law for over 35 years. Having previously served as an in-house attorney, she has a unique understanding of the needs of business owners regarding the design and implementation of employee benefits and deferred compensation plans.

### QUALIFIED RETIREMENT PLANS

Melissa works with employers to design, draft, implement and maintain qualified retirement plans that benefit both the employer and the employees. She advises on best practices and provides counsel when issues arise, whether in the context of an employer's operations, in connection with a merger or acquisition, or as the result of an investigation or audit by the Internal Revenue Service, the Department of Labor, the Pension Benefit Guaranty Corporation, or otherwise. She also assists with fiduciary compliance and education under ERISA, internal plan audits, and with the voluntary correction programs offered by the Internal Revenue Service and Department of Labor.

"My job is to help our clients attract and retain their most valuable asset: their people."

### EXECUTIVE AND DEFERRED COMPENSATION

Melissa has considerable experience assisting clients in the design, implementation and administration of executive compensation and non-qualified deferred compensation plans, including employment agreements, equity compensation plans, SERPs, severance agreements, and compliance with Section 409A of the Internal Revenue Code. She often advises on the treatment of such plans in the context of mergers, acquisitions and corporate reorganizations.

## HEALTH AND WELFARE PLANS

Melissa provides counsel and support in the implementation of various welfare plans, including health, life, accident, disability, cafeteria and flexible benefit plans, and compliance with ERISA, the Affordable Care Act, COBRA, HIPAA, and other federal and state laws.

## EXPERIENCE

Representative experience includes:

- Assisting a multinational corporation with the design and implementation of a voluntary window severance program;
- Drafting long term and short term incentive programs to formalize practices of large employer and improve compliance with Internal Revenue Code Section 409A;
- Assisting a non-profit entity with the development and qualification of a multiple employer welfare arrangement (“MEWA”) in an effort to expand access to affordable health care in communities across North Carolina;
- Assisting a 501(c)(3) entity in the restatement of its 403(b) plan and identification and correction of multiple errors made in the operation of the plan related to loans, in-service distributions and Roth contributions;
- Assisting a for-profit entity with approximately 250 employees with identification of its severance plan as an ERISA plan and the filing of Form 5500 for the prior ten years under the Department of Labor’s Delinquent Filer Voluntary Compliance Program;
- Assisting a multinational corporation with the identification and correction of numerous operational and documentary errors in one of its U.S. defined benefit pension plans, and securing a compliance letter approving the corrections from the IRS under its Voluntary Correction Program;
- Assisting three sponsors of multiple employer welfare arrangements that provide health insurance to the employees of member employers with internal reviews of their plan documentation and processes, with suggested improvements to same in response to increased audit activity of MEWAs by the Department of Labor;
- Assisting a multinational entity in the identification of errors related to the administration of the company’s U.S. 401(k) plan and the failure to implement a promised increase in the matching contribution under the plan, and the correction of that error;
- Providing ongoing representation and advice to a group of governmental entities regarding their qualified retirement plan;

- Assisting numerous in a review of current health and welfare plans and best practices for documenting those plans for ERISA compliance purposes.

## SERVICES

Agribusiness

Corporate & Business

Employee Benefits

Insurance & Professional Services

Labor & Employment

Manufacturing

Not-for-Profits

Tax

Financial Services and Banking

Health Care

Technology

## CREDENTIALS

### Honors & Recognitions

Selected by her peers for inclusion in *The Best Lawyers in America*® in Employee Benefits (ERISA) Law (2018-2023)

AV Preeminent Peer Review Rated by Martindale-Hubbell®

### Education

University of Virginia School of Law, J.D., 1985; Executive Editor, *Virginia Tax Review*

Virginia Tech, B.S., 1982, *summa cum laude*

## Admissions

North Carolina

## PROFESSIONAL & CIVIC

Founding member, Cardinal Chapter, National Charity League; Board member (2004-2013);  
President (2009-2011)

Member, American Bar Association, Tax Section

Member, North Carolina Bar Association, Tax Section

Member, Triangle Benefits Forum; Membership Vice President (2008-2009)

Member, Raleigh Professional Women's Forum

## ABOUT ME

Where we come from shapes and defines us. That has certainly been my experience in my legal career. After joining Brooks Pierce following graduation from the University of Virginia School of Law and practicing there for almost 14 years, I left "home" and moved with my husband, three children, and three golden retrievers to Raleigh, to work in-house with one of the firm's good clients. Another 13 or 14 years flew by, during which time I raised my kids, volunteered extensively in my community, traveled as often as I could to my beloved Outer Banks, and broadened my viewpoint by working in a large national firm, in a boutique firm with a focus on start-ups, and on my own. I took something different from each of those experiences, but I always carried with me the values and the manner of practicing law that I learned at Brooks Pierce. I happily returned to the firm in 2011, ready to apply the experiences outside Brooks Pierce to my employee benefits practice. I am delighted to say that while there was no shortage of new faces at the firm and new clients to serve, many staff members, attorneys and clients I knew and practiced with years ago are still associated with the firm and remain today. I think that is the greatest testament to what makes Brooks Pierce special, both for its clients and for those who work here. We are in it for the long haul. We build relationships. We care about each other, about our clients, about our clients' businesses. It's how we do things here.

## NEWSROOM

### News

Brooks Pierce Attorneys Recognized in *The Best Lawyers in America*® 2023 Guide  
08.18.2022

Brooks Pierce Represents First Bank in South Carolina Expansion  
07.05.2022

72 Brooks Pierce Attorneys Recognized in *The Best Lawyers in America*® 2022 Guide  
*The Best Lawyers in America*®, 08.19.2021

Brooks Pierce Helps Facilitate New Lending Program to Support Small Businesses  
11.03.2020

Brooks Pierce Attorneys Represent Management in Bank “Merger of Equals”  
09.09.2020

### Speaking Engagements

Brooks Pierce Attorneys Present in North Carolina Bar Association COVID-19 Webinar Series  
04.28.2020

Brooks Pierce Attorneys Present Webinar on the CARES Act for Durham Tech Small Business  
Center  
04.16.2020

Brooks Pierce Hosts Webinar on Navigating the CARES Act  
04.03.2020

Brooks Pierce Attorneys Present on Employment Law and Benefits at NC Bankers Association HR  
Workshop  
03.25.2019

Twenty Brooks Pierce Attorneys to Speak at the 2015 Festival of Legal Learning  
02.09.2015

### Publications

SECURE 2.0: Recent Changes to Retirement Plan Laws  
01.13.2023

IRS Announces New Pilot Program to Allow Plan Sponsors to Fix Retirement Plan Errors Before

Audit

06.10.2022

Employer-Provided Incentives for Vaccinations—Finally Some Guidance

*COVID-19 Response Resource Center: Timely Counsel for your Business*, 05.28.2021

Availability of Health Insurance Subsidy Requires Employers to Act

*COVID-19 Response Resource Center: Timely Counsel for your Business*, 04.16.2021

Employer Tax Relief Under COVID-19 Legislation

*COVID-19 Response Resource Center: Timely Counsel for your Business*, 03.18.2020