



## Sean D. Brown

Shareholder

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## Practice Areas

Employee Benefits  
Executive Compensation

## Overview

Sean D. Brown focuses his practice on assisting and advising employers on the complex federal laws governing various types of employee benefit arrangements, including defined contribution and defined benefit retirement plans, nonqualified deferred compensation plans, health and welfare benefit plans, and fringe benefits.

Sean has extensive experience designing plans, and drafting plan documents, amendments, and summary plan descriptions to ensure employer plans are compliant with ERISA and the Internal Revenue Code. In addition, he has assisted clients with correcting compliance issues under IRS and Department of Labor correction programs. He also addresses numerous issues with plan fiduciaries such as participant disclosures, plan investments, and potential prohibited transactions.

Sean earned an Employee Benefits Certificate from Georgetown University Law Center in 2010.

## Professional and Community Affiliations

- Graduate Tax Scholar, Georgetown University Law Center

## Events & Speaking Engagements

### 2022 Philadelphia Regional Employer Conference

Philadelphia, PA  
October 28, 2022

### Fiduciary Best Practices

March 4, 2021

## Education

LL.M. Taxation and Employee Benefits, Georgetown University Law Center, 2010, *With Distinction*

J.D., University of Minnesota Law School, 2007, *magna cum laude*

B.S., Brigham Young University, 2004

## Bar Admissions

Pennsylvania

North Carolina

## Languages

Finnish

## Publications & Press

### **Littler Elevates 28 Attorneys to Shareholder**

*Press Release*

January 3, 2018

### **DOL Fiduciary Rule Still a Go for June 9, but its Future Remains Uncertain**

*Littler ASAP*

June 7, 2017

### **Mandatory Payroll Deduction Savings Programs Are on the Rise**

*Littler ASAP*

November 7, 2016

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

*Littler ASAP*

July 1, 2016

### **Department of Labor Issues Final Fiduciary Rule**

*Littler ASAP*

April 7, 2016

### **IRS Requests Comments on New Compliance Questions in Form 5500**

*Littler ASAP*

April 5, 2016

### **IRS Provides Welcome Guidance on Mid-Year Amendments to Safe Harbor 401(k) Plans**

*Littler ASAP*

February 10, 2016

**IRS Notice 2016-03 Modifies the IRS Determination Letter Program**

*Littler ASAP*

January 25, 2016

**IRS Reduces Voluntary Compliance Program Filing Fees for Most Plans**

*Littler ASAP*

January 22, 2016

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

*Littler ASAP*

July 15, 2015

**Federal Agencies Issue Final Regulations Expanding Definition of Excepted Benefits to Cover Certain Types of Limited Wraparound Coverage**

*Littler ASAP*

March 19, 2015

**Proposed Regulations Would Expand Definition of Excepted Benefits to Cover Certain Types of Limited Wraparound Coverage**

*Littler ASAP*

December 23, 2014

**IRS Issues Final and Proposed Regulations on Hybrid Pension Plans**

*Littler ASAP*

October 9, 2014

**HATFA Extends MAP-21 Pension Funding Stabilization**

*In the News*

September 30, 2014

**HATFA Extends MAP-21 Pension Funding Stabilization**

*Littler ASAP*

September 29, 2014

**Federal Agencies Issue Final Rules Relating to Permissible Orientation Periods Under the ACA**

*Littler ASAP*

June 27, 2014

**HHS Delays Online Enrollment in Federal SHOP Exchange by One Year**

*Littler ASAP*

December 6, 2013

**DOL Revises Fee Disclosure Guidance Applicable to Brokerage Windows**

*Littler ASAP*

August 2, 2012

**IRS Further Extends Code Section 436 Amendment Deadline and Anti-Cutback Relief and Provides Sample Amendment**

*Littler ASAP*

December 2, 2011

**HIPAA Privacy and Security Audits Begin in November 2011**

*Littler ASAP*

November 18, 2011

**DOL Finalizes Investment Advice Regulations**

*Littler ASAP*

October 28, 2011

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

*Littler ASAP*

July 8, 2011

**IRS Issues Guidance on Form W-2 Reporting for Costs of Employer-Provided Coverage**

*Littler ASAP*

April 5, 2011

**IRS Extends Effective Date of PPACA Nondiscrimination Rule & Other PPACA Guidance Issued**

*Littler ASAP*

December 29, 2010