

Steven J. Friedman

Shareholder

900 Third Avenue New York, NY 10022 main: +1 (212) 583-9600 direct: (212) 583-2687 fax: +1 (212) 832-2719 sfriedman@littler.com



Practice Areas

Employee Benefits Executive Compensation Financial Services

Overview

Steven J. Friedman advises employers on a variety of aspects of employee benefits law, including:

- The structuring and implementation of qualified and non-qualified retirement plans
- Welfare and fringe benefits programs
- Early retirement programs
- Severance plans

He also has extensive experience counseling employers on Employee Retirement Income Security Act and tax compliance issues related to employee benefits plans, dealing with the governmental agencies that regulate such plans and construing employee benefits laws, such as the Consolidated Omnibus Budget Reconciliation Act and the Family and Medical Leave Act. Additionally, Steven advises clients on the manner in which employee benefits plans may be terminated, modified or restructured and has proficiency in plan conversion issues.

Steven has broad experience dealing with the legal, financial and administrative issues arising under executive compensation arrangements, including:

- Deferred compensation
- Supplemental executive retirement arrangements
- Stock-related compensation
- Stock appreciation rights
- Phantom stock plans
- Stock option plans



He also analyzes issues related to section 409A of the Internal Revenue Code. His expertise extends to employee benefits issues in connection with corporate transactions. A regular commentator to governmental agencies on pending legislation, Steven has also appeared on television and has been quoted in many national legal and business publications on employee benefits topics.

Prior to joining Littler Mendelson, Steven spent nearly 10 years as benefits counsel for a major multinational electronics and entertainment company. He also worked as an adjunct professor at Baruch College where he taught a tax course on employee benefits in 2008.

Professional and Community Affiliations

- Member, New York State Bar Association
- Member, Tax Section, Employee Benefits Committee, American Bar Association

Events & Speaking Engagements

2024 Carolinas Regional Employer Conference Charlotte, NC September 12, 2024

Face the (Cyber) Nation - Employee Benefits

Littler Executive Employer Conference, Phoenix, AZ May 10, 2024

Don't Be The 401(k) Fiduciary with a Multi-Million Dollar Settlement - Learning from Recent ERISA Class Actions

Littler Executive Employer Conference, Phoenix, AZ May 11, 2023

Answers to the Expat Riddle – How Do We Deal with the Employment of Non-US Expats in the US?

Littler Executive Employer Conference, Phoenix, AZ May 11, 2023

Post-Roe Roulette: How the Dobbs Decision Impacts Employer-Sponsored Benefit Plans and Employment Policies

Association of Corporate Counsel – South Florida Chapter, Hollywood, FL September 16, 2022

Benefits Jeopardy: Incentives and Benefits for the Modern Workforce

Littler Executive Employer Conference May 6, 2022

Kentucky Wage & Hour Update Live Training

Lexington, KY



March 16, 2022

The COVID-19 Vaccine – Legal and Practical Implications

January 20, 2021

The COVID-19 Vaccine – Legal and Practical Implications

January 13, 2021

2020 Virtual Benefits Symposium: Addressing Issues in the New Normal December 17, 2020

Reopening and Rehiring – What Are the Most Critical Employee Benefits and Executive Compensation Issues? July 9, 2020

You Thought the IRS Didn't Care About ACA? ACA Shared Responsibility Penalty Taxes Are Alive and Well – and the IRS May Soon Be Coming After You! November 7, 2019

Top 10 Ways to Defuse Tax and Benefits Litigation Threats in Employment, Welfare and Retirement-Oriented Documents

January 10, 2019

2018 Annual Employee Benefits and Executive Compensation Summit

New York, NY June 21, 2018

How to Properly Conduct a Retirement Plan Committee Meeting

June 7, 2018

ERISA Compliance in 2018: Changes, Observations and Current Issues

Fairport, NY May 9, 2018

The Constantly Shifting Sands of Employee Benefits: How to Level the Landscape

Littler Executive Employer, Phoenix, AZ May 3, 2018

2018 Annual Employee Benefits and Executive Compensation Summit

Los Angeles, CA January 11, 2018



What's in Your Fiduciary Toolkit? A Guide to Good Fiduciary Governance

Littler's Annual Employee Benefits and Executive Compensation Summit, New York, NY June 15, 2017

The Top 10 Employee Benefits and Executive Compensation Issues in 2017 May 11, 2017

Financial Services and Corporate Compliance New York, NY November 30, 2016

Inaugural U.K. Conference

November 8, 2016

Dealing with Plans Under Attack NJCPA Conference May 24, 2016

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 Affordable Care Act: Imperatives for Employers in 2016 and Beyond

The 2016 Executive Employer[®] Conference, Scottsdale, AZ May 5, 2016

New Guidance Requires Greater Fiduciary Oversight of Retirement Plans April 26, 2016

2016 Employee Benefits Update - Rochester

Fairport, NY January 28, 2016

2016 Employee Benefits Summit - Southern California

Los Angeles, CA January 14, 2016



2015 Tri-State Employer Conference

New York, NY November 5, 2015

An Analysis of the Final ACA Employer Reporting Forms for 2015

September 17, 2015

DOL's Proposed Changes to the White Collar Regulations: What Should Employers Do Now?

New York, NY August 13, 2015

DOL's Proposed Changes to the White Collar Regulations: What Should Employers Do Now?

New York, NY July 30, 2015

The Affordable Care Act: What You Need To Know in 2015

New York, NY February 24, 2015

The ACA and Its Impact on Collective Bargaining Agreements August 19, 2014

Preparing for 2015: What You Need to Do Now to Get Ready for Upcoming Affordable Care Act Changes July 15, 2014

The Affordable Care Act: Preparation for 2015 & Beyond

Melville, NY June 20, 2014

2014 Employee Benefits Summit Atlanta, GA June 19, 2014

Overview of ERISA Fiduciary Responsibilities

2014 New Jersey Fiduciary Summit - Xponential Growth Solutions (XGS), Bridgewater, NJ April 24, 2014

Workplace Uncertainties Under the ACA: Preparing the Employer and Employee for the Road Ahead

Hofstra Labor & Employment Law Journal, Hempstead, NY November 1, 2013



The Shifting Landscape of Employee Benefits – Imperatives for 2013 and Beyond

Boston, MA September 19, 2013

Affordable Care Act Update

New York, NY June 11, 2013

The Affordable Care Act — Critical Next Steps for Employers

Philadelphia, PA May 22, 2013

The Affordable Care Act — Critical Next Steps for Employers

Melville, NY April 2, 2013

The Impact of the 2012 Elections on Labor, Employment and Benefits Law

Fairport, NY January 24, 2013

Preparing For 2014 – Dealing With the ACA's Safe Harbor Rules For Determining Who is a Full-Time Employee

New York, NY January 15, 2013

Health In a Hand Basket - What Employers Need to Know Now

December 11, 2012

The ACA's Impact on Employment and Severance-Related Documents and the Increase in DOL Plan Audit Activity

December 5, 2012

The Bottom Line: Achieving Financial Excellence in the Apparel and Footwear Industry

New York, NY December 4, 2012

Running with Scissors: What U.S. Employers Should Know Before Cutting Global Staff

Littler Mendelson, Washington D.C. November 7, 2012

Financial Services HR Roundtable: Failure to Communicate and Other Problems

New York, NY



October 18, 2012

The Shifting Landscape of Employee Benefits – Imperatives for 2012 and Beyond

Los Angeles, CA October 11, 2012

Atlanta Employer Conference Atlanta, GA September 28, 2012

Patient Protection and Affordable Care Act – What it Means After the Supreme Court's Decision and What Employers Should Do About It

Littler Mendelson, Atlanta, GA September 28, 2012

U.S. Supreme Court Upholds Health Care Reform – What Does This Mean for Your Company? July 11, 2012

U.S. Supreme Court Upholds Health Care Reform – What Does This Mean for Your Company? June 29, 2012

Health in a Handbasket - Where Healthcare is Headed and What Employers Should Do about It Littler Mendelson, Scottsdale, AZ May 10, 2012

Financial Services Roundtable: Update on Compensation Trends in the Financial Services Industry New York, NY March 9, 2012

Cross-Border Employment and Labor Law Topics: The Nuts and Bolts of a Global Mobility Program October 27, 2011

Financial Services HR Roundtable: Employment Agreements for Financial Institutions New York, NY October 11, 2011

The 2011 Littler Health Care Summit New York, NY June 8, 2011

Communications, Fiduciary Liability, and Plan Administration Challenges Facing Retirement Plan Sponsors New York, NY



May 11, 2011

New York Benefits Summit New York, NY

February 10, 2011

Health Care Reform: What Employers Need to Know Now New York, NY

November 30, 2010

Health Care Reform: What Employers Need to Know Now November 10, 2010

Health Care Reform: What Employers Need to Know Now Boston, MA September 29, 2010

Health Care Reform: What Does It Mean for Employers? April 2, 2010

Reductions in Force: The Puzzle, The Process And Alternatives

Las Vegas, NV April 1, 2009

The New COBRA Subsidy: What Your Organization Needs to Do – And When March 19, 2009

Reductions in Force: The Puzzle, The Process

New York, NY March 6, 2009

Employee Severance and Release Agreements: The Courts' Latest Rulings

Strafford Legal Teleconference July 2008

Navigating the New Complexities of Deferred Compensation

Strafford Legal Teleconference May 2008

What You Don't Know About Deferred Compensation Can Harm You: Do You Have an Action Plan?

Charlotte, NC January 16, 2008



Employee Severance: Crafting and Negotiating Enforceable Contracts

Strafford Legal Teleconference January 2008

A Benefits Double-Feature

Denver, CO October 4, 2007

Final 409A Regulations, Countdown to 12/31/07 Compliance

Strafford Legal Teleconference October 2007

A Benefits Double - Feature Boston, MA June 26, 2007

What You Don't Know About Deferred Compensation Can Hurt you - Do You Have a 2007 Action Plan?

Minneapolis, MN June 21, 2007

Hot Topics in Health Benefit Plans Lorman Education Services Seminar June 2007

What You Don't Know About Deferred Compensation Can Hurt You – Do You Have an Action Plan?

Littler Mendelson Webinar May 2007

Executive Compensation: How to Comply with New IRS Rules on Section 409A

Audio Conference - IOMA May 2007

The New World of Deferred Compensation under Section 409A

New York State Bar Association December 2006

Legal and Practical Considerations of Operating a Business

National Business Institute November 2006

Employment Related Records

Lorman Education Services Seminar



May 2006

The New Deferred Compensation Rules - Critical Concepts You Need to Know

Littler Mendelson November 2005

Health Plan Issues Association of Law Administrators September 2005

Executive Compensation Governance Open Compliance and Ethics Group

September 2005

A Primer on New Deferred Compensation Rules

American Corporate Counsel May 2005

Benefits Update American Corporate Counsel April 2005

Fiduciary Concerns of 401(k) Plan Sponsors

Defined Contribution/401(k) Plan West Coast Conference October 2004

Employee Benefits and Executive Compensation Update

East Coast Employer Conference - Littler Mendelson September 2004

COBRA Update

Mid-Atlantic Employers' Association June 2004

Employment Related Records in New York

Lorman Education Services Seminar June 2004

HIPAA Compliance Association of Law Firm Administrators May 2004



Benefits Considerations in Mergers and Acquisitions

Society of Certified Employee Benefits Specialists - South Florida Chapter April 2004

COBRA Update

Mid-Atlantic Employers' Association January 2004

Books & Book Chapters

Getting the Deal Through, *Law Business Research Ltd.*, Pensions & Retirement Plans - Global Overview, Chapter Author, 2013 and 2014

Getting the Deal Through, *Law Business Research Ltd.*, Pensions & Retirement Plans - USA, Chapter Co-Author: Melissa B. Kurtzman, 2013 and 2014

, Executive Compensation, Open Compliance and Ethics Group Manual, Co-Editor, 2005

Recognition

- Named, The Best Lawyers in America®, 2010-2025
- Named, Super Lawyer, New York, Super Lawyers
- Global Elite Thought Leader, Pensions & Benefits Who's Who Legal, 2024
- Recommended, Labour & Employment Who's Who Legal, 2024

Education

LL.M. in Taxation, New York University School of Law, 1988 J.D., Boston University, 1985 B.B.A., Emory University, 1982

Bar Admissions

New York New Jersey

Publications & Press

Sponsoring a Group Health Plan for Employees? What Employers Need to Know About the Consolidated Appropriations Act Littler ASAP

February 16, 2024

Best Lawyers in America© 2022 Edition Honors More Than 240 Littler Lawyers

Press Release August 19, 2021



IRS Issues Guidance on the American Rescue Plan Act COBRA Subsidy

Littler ASAP May 26, 2021

DOL Issues Guidance on the American Rescue Plan Act COBRA Subsidy

Littler ASAP April 9, 2021

How Benefits Can Ease Workers' Return To The Office

In the News March 31, 2021

The American Rescue Plan Act Includes Required COBRA Subsidy Littler ASAP

March 23, 2021

Target to cover time off, transportation for hourly workers getting coronavirus vaccine

In the News February 18, 2021

SHRM, other business groups ask EEOC for vaccine incentive guidance

In the News February 10, 2021

5 Questions to Ask Before Adopting a Vaccine Policy

In the News January 6, 2021

5 questions to ask before adopting a coronavirus vaccine policy

In the News December 21, 2020

Reopening and Rehiring Raise Benefits and Pay Considerations

External Publication September 1, 2020

Reopening and Rehiring During the COVID-19 Pandemic – Critical Employee Benefits and Executive Compensation Considerations

Littler ASAP August 26, 2020



Best Lawyers in America© 2021 Edition Honors More Than 250 Littler Lawyers

Press Release August 20, 2020

Revise Policies to Facilitate Return to Work

In the News April 22, 2020

Ten Common Benefits Issues Related to the COVID-19 Pandemic, Employee Furloughs and Reductions in

Force Littler ASAP April 6, 2020

Employee Benefit and Executive Compensation Provisions in the CARES Act

Littler ASAP March 30, 2020

Justices' LGBT Bias Ruling May Have Big Impact On Benefits

In the News October 18, 2019

Natural Disasters Damage Retirement Accounts, Too

In the News September 27, 2019

Best Lawyers in America© 2020 Edition Honors More Than 200 Littler Lawyers; 14 Named Lawyer of the Year

Press Release August 15, 2019

Benefits Legislation & Regulation To Watch In 2019

In the News January 1, 2019

The Biggest Benefit Policy Changes of 2018

In the News December 13, 2018

DOL Puts Forward Association Retirement Plans

In the News October 24, 2018



Retirement Legislation Chances Brighten

In the News August 19, 2018

Best Lawyers in America© 2019 Edition Honors More Than 200 Littler Lawyers

Press Release August 15, 2018

Can Open MEPS Close the Access Gap with Small Employers?

In the News July 31, 2018

Littler Attorneys Named in 2018 Who's Who Legal Labour, Employment & Benefits Guide

Press Release June 5, 2018

5 Regulations Benefits Attorneys Need to Watch

In the News April 3, 2018

Play or Pay: Rising Penalties' Role in Complying with the ACA

In the News October 18, 2017

Littler Attorneys Named in 2017 Who's Who Legal Guide

Press Release September 28, 2017

Considerations for Adopting a Safe-Harbor Plan Design

In the News September 27, 2017

Best Lawyers in America© 2018 Edition Honors More Than 200 Littler Lawyers

Press Release August 17, 2017

Texas Rules Against Benefits for Same-Sex Spouses

In the News July 9, 2017

The Age of Ambiguity

In the News



June 22, 2017

Benefits Eligibility Might Be Modified if ACA Repealed In the News

May 23, 2017

Littler Survey Reveals Employers Caught in a Tangled Web of Federal, State and Local Laws

Press Release May 11, 2017

House Passes American Health Care Act: Fate in the Senate Uncertain

Littler ASAP May 9, 2017

Republicans Threaten to Terminate Tax Breaks on Employer-provided Healthcare

In the News March 7, 2017

The Burden of Health Care

In the News December 1, 2016

Overtime Rule Change Impacts Client Benefit Calculations

In the News October 14, 2016

Pension Plans Given OK for Split Lump-Sum/Annuity Payouts

In the News September 15, 2016

The Best Lawyers in America© Honors More Than 180 Littler Lawyers in Its 2017 Edition

Press Release August 16, 2016

Dissecting the Department of Labor's Final Fiduciary Rule

Littler Podcast May 24, 2016

Contraceptive Mandate Still in Play

In the News May 22, 2016



Supreme Court Suggests Compromise in Contraceptive Cases

In the News May 17, 2016

Pensions & Retirement Plans 2016

External Publication May 1, 2016

Pensions & Retirement Plans 2016

External Publication May 1, 2016

Department of Labor Issues Final Fiduciary Rule

Littler ASAP April 7, 2016

Supreme Court Seeks Alternatives in Contraceptives Case

In the News March 31, 2016

Will SCOTUS Contraceptive-Coverage Case Invite Future ACA Challenges?

In the News March 24, 2016

Contraceptive Case Argued Before Supreme Court

In the News March 24, 2016

How a Divided Supreme Court Could Change Your Company's Health Care Policy

In the News March 23, 2016

Religious Nonprofits Make Contraceptive Mandate Case to Supreme Court

In the News March 23, 2016

White House May Have Advantage in Upcoming ACA Contraception Case

In the News March 21, 2016

Scalia's Death Could Leave Court Deadlocked on Contraceptives

In the News



February 17, 2016

New Year, New ACA Provisions, Court Cases and More

In the News January 6, 2016

Delay in Implementing Cadillac Tax Raises Questions on Health Insurance

In the News January 4, 2016

ACA Outlook: What Will 2016 Hold for the Affordable Care Act and Employers?

Littler ASAP December 31, 2015

Most New York City Employers Must Offer Commuter Transportation Benefits to Full-Time Employees Littler ASAP

December 18, 2015

ACA Strategies for Employers

External Publication October 1, 2015

Contraceptive Coverage Mandate Under Fire

In the News September 27, 2015

Appeals Courts Split on Contraceptive Mandate 'Opt-Out'

In the News September 24, 2015

Littler Attorneys Recognized in the Best Lawyers in America© 2016 Edition

Press Release August 18, 2015

Obamacare survives key legal challenge as subsidies remain in place

In the News June 25, 2015

Immediate reactions to the King v. Burwell decision In the News

June 25, 2015



Attorney React To Supreme Court's ACA Save

In the News June 25, 2015

What a Supreme Court Ruling Against Obamacare Means for You

In the News March 5, 2015

Attorneys advise businesses to stay the course after oral arguments on Obamacare case

In the News March 5, 2015

How King v. Burwell Could Impact 5 Key Healthcare System Stakeholders

In the News March 4, 2015

Get Started: Small businesses that gave workers health insurance money may get tax season jolt

In the News January 26, 2015

Changes to employee benefits have employers on alert

In the News January 8, 2015

House Expected to Pass 40-Hour Workweek Threshold for ACA

In the News January 7, 2015

ACA Outlook: What Will 2015 Hold for Employers? External Publication December 23, 2014

ACA Outlook: What Will 2015 Hold for the Affordable Care Act and Employers?

Littler ASAP December 18, 2014

Last-Minute Actions Before Employer Mandate Kicks In

In the News November 17, 2014

Open enrollment dominated by frustration over health care reform compliance

In the News



October 27, 2014

Money employers give for insurance can be taxed

In the News September 24, 2014

Why This Latest Court Challenge Could Spell Doom for Obamacare

In the News September 4, 2014

Littler Attorneys Included in the Best Lawyers in America© 2015 Edition

Press Release August 18, 2014

Health reform law may unravel if D.C. Circuit ruling on premium subsidies stands *In the News*

August 3, 2014

7 legal stories every inside counsel should know right now

In the News August 1, 2014

Federal/State Activity, ACA, Privacy and Whistleblowing Most Concern Employers, Says Survey *In the News* July 23, 2014

Appeals Courts Set Up Next Health Reform Fight for Justices

In the News July 23, 2014

Dueling Decisions Leave Obamacare Subsidies In Limbo

In the News July 22, 2014

Can Obamacare Withstand Another Showdown Before the Supreme Court?

In the News July 22, 2014

Rulings on Subsidies Bring More ACA Confusion

In the News July 22, 2014



Biggest Health Care Cases Of 2014: Midyear Report

In the News July 21, 2014

Employers Experiencing Lull Before ACA Storm

In the News July 18, 2014

ACA, data security create regulatory hurdles for employers

In the News July 17, 2014

Forget Hobby Lobby: This Case Could Finally Undo Obamacare

In the News July 11, 2014

Could Halbig v. Sebelius unravel Obamacare?

In the News July 11, 2014

Littler Survey Reveals Impact on Employers of a Divided Government, Myriad Forces Reinventing the Workplace

Press Release July 8, 2014

Aggressive' compliance enforcement a top concern for employers

In the News July 8, 2014

Supreme Court Axes "Presumption of Prudence" in ESOP Stock-Drop Cases

Littler ASAP July 7, 2014

Hobby Lobby' Leaves Employers in Limbo, Say Critics

In the News July 3, 2014

What the Hobby Lobby Ruling Means for Small Business

In the News July 2, 2014



Hobby Lobby decision creates controversy about contraception, Obamacare

In the News July 1, 2014

Supreme Court Holds Congress To Its Word In Hobby Lobby Decision

In the News June 30, 2014

How Hobby Lobby's Victory Will Alter Business as Usual

In the News June 30, 2014

HHS Loses Contraceptive Coverage Case

In the News June 30, 2014

Supreme Court backs Hobby Lobby's religious objection to contraception use

In the News June 30, 2014

Hobby Lobby Prevails in Challenge to Contraception Mandate

In the News June 30, 2014

Hobby Lobby Arms ACA Opponents For Future Battles

In the News June 30, 2014

Lawyers Weigh In On Supreme Court's Hobby Lobby Ruling In the News

June 30, 2014

Littler Launches Healthcare Reform Web Portal

Press Release May 29, 2014

Guests Amy Otto, Steve Friedman and Tom Grant

In the News May 16, 2014

Advice for Small Businesses Considering Dropping Health Coverage In the News



May 8, 2014

U.S. House of Representatives Approves Exemption to Affordable Care Act for Expatriate Insurance Plans Littler ASAP May 6, 2014

The Cost of Noncompliance Bloomberg BNA Workforce Strategies November 25, 2013

My Supply-Side Senses Are Starting to Tingle In the News October 16, 2013

Shutdown crippling guidance and regulation for employee benefits In the News October 11, 2013

Should Employers Pay or Play?

In the News October 1, 2013

Steve Friedman, Littler, Discusses Impact of ACA on Small Businesses

In the News September 24, 2013

What Do Employers Need to Know About the ACA Marketplace Notices?

Littler ASAP September 19, 2013

Obamacare Still Lets Employers Discriminate—for Now

In the News August 29, 2013

Littler Attorneys Named in Best Lawyers in America® 2014 Edition

Press Release August 15, 2013

Employer Mandate Delay: Beware of Ignoring the ACA

Littler ASAP August 14, 2013



Confused IRS Tax Rules Threaten Obamacare Rollout

In the News June 19, 2013

Will Obamacare Hurt Jobs? It's Already Happening, Poll Finds

In the News June 19, 2013

ACA Employer Play or Pay Requirements: What Does it Mean for Employers?

Littler ASAP June 11, 2013

ACA Bad for Small Business

In the News May 29, 2013

ACA Bad for business, say small employers

In the News May 14, 2013

Workplace Policy Institute: The Labor, Employment and Benefits Law Implications of the Affordable Care Act - Are You Prepared? Littler Report May 9, 2013

Littler's Healthcare Reform Consulting Group Addresses Affordable Care Act Compliance Press Release May 9, 2013

Court denies contraception coverage injunction

In the News March 1, 2013

The 2012 Global Employer: Highlights of Littler's Fifth Annual Global Employer Institute

Littler Report February 21, 2013

The IRS's Retirement Plan Correction Program Has Been Updated and Expanded

Littler ASAP February 14, 2013



A Guide to Employee Benefits Administration and Leaves of Absence

Littler ASAP November 21, 2012

Employers must choose to pay or play under the Affordable Care Act

In the News November 1, 2012

Lessons for 401(k) Plan Fiduciaries External Publication November 1, 2012

Employers with Insured Health Plans Must Take Care in Providing Healthcare Subsidies to Departing **Executives** Littler ASAP

October 29, 2012

Time is Running Out! December 31 Deadline Nears for Documentary Correction of Payments Contingent on the Execution of a Release Under Section 409A Littler ASAP

October 15, 2012

Best Lawyers in America® Names 164 Littler Attorneys to 2013 Edition Press Release September 7, 2012

HHS shaming power has little effect on health plans

In the News August 1, 2012

Health Care Reform: Critical Next Steps for Employers

External Publication July 27, 2012

Pension Funding Relief With Strings Attached

In the News July 17, 2012

Post-PPACA: Time For Employers To Take Action External Publication July 13, 2012



Get ahead of the curve on 401(k) disclosures

In the News July 11, 2012

High Court Health Care Ruling Leaves Open Questions on Benefits Structure, Lawyers Say

In the News June 29, 2012

HR Leaders Scrambling After Supreme Court's Health Care Reform Ruling

In the News June 29, 2012

Health care ruling spurs employment action, tort debate

In the News June 29, 2012

Health Care Reform Stands & Employers Must Now Take Action

Littler ASAP June 28, 2012

Agencies Issue Final Rule Regarding Summary of Benefits and Coverage

Littler ASAP February 16, 2012

The 2011 Global Employer: Highlights of Littler's Fourth Annual Global Employer Institute

Littler Report February 15, 2012

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

February 14, 2012

IRS Revises Guidance on Form W-2 Informational Healthcare Coverage Reporting Under PPACA

Littler ASAP January 6, 2012

IRS Healthcare Coverage Reporting Requirement Remains Voluntary for 2011

Littler ASAP November 15, 2011

DOL Finalizes Investment Advice Regulations *Littler ASAP*



October 28, 2011

Best Lawyers in America® Names 108 Littler Lawyers to 2012 Edition

Press Release September 12, 2011

Agencies Issue Proposed Rule Outlining PPACA Requirements for Summary of Benefits and Coverage Littler ASAP September 6, 2011

The Marriage Equality Act: How Will New York's Same-Sex Marriage Law Impact Employee Benefits? Littler ASAP July 12, 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

Health Care Reform One Year Later: The Status of the Patient Protection and Affordable Care Act Implementation Littler ASAP March 31, 2011

Mandatory Shareholder Approval of Executive Compensation: SEC Releases Final Rules on "Say on Pay" Littler ASAP March 3, 2011

The Littler Ten: Employment, Labor and Benefit Law Trends for Navigating the New Decade

Littler Report September 30, 2010

Seventy-Two Littler Attorneys Named to The Best Lawyers in America® 2011

Press Release August 9, 2010

New Instructions for the Small Employer Tax Credit Under PPACA

Littler ASAP May 19, 2010



Health Care Law Will Impose Various Obligations on Employers, Insurers over Time Littler ASAP May 7, 2010

Health Care Reform: Are You Prepared? A Timeline for Employers to Follow

Littler ASAP May 6, 2010

IRS Publishes 2010 Average Premiums by State to Help Small Employers Gain Access to the New Tax Credit for Health Care Contributions

Littler ASAP May 6, 2010

New Updates to the CHIP Model Notice

Littler ASAP April 27, 2010

Must-Know Facts About Health Reform - March 2010

External Publication March 24, 2010

Health Care Reform – What are Key Considerations for Employers?

Littler ASAP March 23, 2010

Employer CHIP Notice Will Assist Employers' Compliance with CHIPRA

Littler ASAP March 17, 2010

COBRA Subsidy Extended and Expanded

Littler ASAP March 8, 2010

Obama Signs Bill Temporarily Extending COBRA Benefits

Littler ASAP March 3, 2010

Employer CHIP Model Notice Released Littler ASAP

February 10, 2010



The Top 10 Questions Employers Should Ask About Health Care Legislation

Littler ASAP January 15, 2010

61 Littler Attorneys Named to The Best Lawyers in America® 2010

Press Release August 14, 2009

Brian Dixon, Steven Friedman and Gerald Hathaway Explain Key Aspects of Furlough Implementation In the News

June 12, 2009

The Emerging New Workforce: Employment and Labor Law Solutions for Contract Workers, Temporaries, and Flex-Workers

Littler Report May 11, 2009

Stimulus Package: An In-Depth Look at the New COBRA Subsidy in the ARRA

Littler ASAP February 19, 2009

Steven Friedman Explains Effects of Obama's Cap on Executive Salaries

In the News February 5, 2009

Michelle's Law Extends Group Health Benefit Plan Eligibility for Dependent Students on a Medically Necessary Leave of Absence

Littler ASAP November 18, 2008

A Section 409A Year-End Reminder: Action May Be Required Now

Littler ASAP November 18, 2008

Emergency Act Leaves Many Unanswered Questions

External Publication October 17, 2008

And You Thought the Bailout Was Bad: Employment Law Risks in the Current Financial Crisis Littler ASAP

October 13, 2008



The Emergency Economic Stabilization Act of 2008 Extensively Regulates Executive Compensation, but Leaves Many Unanswered Questions

Littler ASAP October 8, 2008

IRS Releases 2009 Health Savings Account Limits

Littler ASAP May 28, 2008

IRS Changes the Rules for Performance-Based Compensation Littler ASAP

April 30, 2008

2008 Compliance Strategies for Employers in Light of Final 409A Regulations *Compensation & Benefits Review, Vol. 40, Issue 2* April 2008

US Supreme Court Allows EEOC Medicare Coordination Ruling to Stand Littler ASAP

March 27, 2008

DOL Checklist Offers Key to the Mysteries of Wellness Program Identification

Littler ASAP March 25, 2008

US Supreme Court Allows EEOC Medicare Coordination Ruling to Stand

Littler ASAP March 2008

Steve Friedman Discusses Outcome of New EEOC Rule on Medicare

In the News January 3, 2008

Key Challenges in Compensating Executive Under Section 409A Human Resources 2008 – Answers to Your

Top 25 Questions

Thompson Publishing 2008

New Rules Permit 2% Shareholder-Employee To Deduct Employer-Paid Accident and Health Premiums and Reimbursements

Littler ASAP December 28, 2007



IRS Extends 409A Compliance Deadline and Provides Guidance on 409A Reporting

Littler ASAP November 7, 2007

IRS Extends Section 409A Documentation Deadline – Action Still Required By December 31, 2007

Littler ASAP September 19, 2007

DOL Extends Section 409A Documentation Deadline – Action Still Required By December 31, 2007

Littler ASAP September 2007

Section 409A Broadly Impacts Employment Agreements, Severance Arrangements and Settlement

Agreements Littler ASAP August 9, 2007

Steve Friedman Comments on Lack of Backlash from Stock Options Backdating

In the News July 11, 2007

Friedman Urges Employers to Ensure Compliance With Section 409A, Internal Revenue Code

In the News April 20, 2007

Final Section 409A Regulations Affect a Wide Range of Compensation Devices and Require Employer Action by Year-End Littler ASAP

April 19, 2007

Civil Unions Protected and Discrimination Barred in New Jersey

Privacy & Data Security Law Journal April 2007

IRS Releases First Pension Protection Act Guidance

Littler ASAP February 1, 2007

Lisa Chagala and Steve Friedman Offer Alternatives to Smoking Employees

In the News January 10, 2007



New Jersey Extends Statutory Rights and Protections to Civil Union Partners and Prohibits Discrimination on the Basis of Gender Identity or Expression

Littler ASAP January 5, 2007

Benefits Issues in Mergers and Acquisitions, IICLE Practice Handbook

Labor and Employment Issues in Transactions, Business Restructuring and Workforce 2007

Just In Time For the Holidays - Changes In Health Savings Account Rules Under the New Health Opportunity Patient Empowerment Act of 2006 *Littler ASAP*

December 22, 2006

Steve Friedman Notes Blocking Exit Packages May Snowball

In the News December 1, 2006

Just In Time For the Holidays – Changes In Health Savings Account Rules Under the New Health Opportunity Patient Empowerment Act of 2006

Littler ASAP December 2006

Steve Friedman Comments on 401K Oversight Lawsuits

In the News October 31, 2006

Steve Friedman Comments on Comverse Backdating Scandal

In the News October 24, 2006

The IRS Extends Transitional Rules for Deferred Compensation – And Reminds Employers of Their Current

Obligations *Littler ASAP* October 13, 2006

Cash Balance Comeback - New Opportunities for Employers in Wake of Court Decision and New Legislation

Littler ASAP August 17, 2006

Penalizing Applicants and Employees For Smoking: A Potential Smoking Gun?

Littler ASAP July 5, 2006



Supreme Court Breathes New Life Into the Ability of Benefits Plans to Sue Under ERISA to Seek Recoupment

Littler ASAP May 19, 2006

Steve Friedman Urges Employers to Comply with HIPAA Privacy Rule

SHRM Online March 29, 2006

New Jersey Mandates Insurance Coverage for Dependents Under Age 30

Littler ASAP January 31, 2006

Year-End Employee Benefits and Executive Compensation Checklist

Littler ASAP December 2005

Steps Every 401(k) Sponsor Should Take to Minimize Fiduciary Risks

Employee Benefits Plan Review October 2005

Flexibility From IRS For Flexible Spending Accounts

World Trade Executive July/August 2005

IRS Allows Employers to Provide Grace Period for Flexible Spending Accounts (FSAs)

Littler ASAP June 6, 2005

Recent District Court Decision May Hamper Employers Ability to Reduce Retiree Health Care Programs for Medicare-Eligible Retirees

Littler ASAP April 1, 2005

Changing Rules on Deferred Compensation Plans

External Publication March 14, 2005

New Legislation May Require Extensive Changes for New and Existing Executive Compensation Arrangements

Case n' Point (online newsletter of the California Bar Association) January 2005



New Rules Defining Dependents Will Impact Employee Benefits

Littler ASAP December 29, 2004

New Legislation May Require Extensive Changes for New and Existing Executive Compensation

Arrangements Littler ASAP October 11, 2004

SEC Turns Up the Heat on 401(k) Fiduciaries

Littler ASAP August 1, 2004

Cloud of Doubt Regarding "Reverse Age Discrimination" Blown Away: Supreme Court Rules That ADEA Does Not Prohibit Practices Favoring "Older" Employees Littler ASAP

March 30, 2004

Public Companies Should Consider Restricting 401(k) Plan Loans for Executive Officers and Directors Littler ASAP

June 30, 2003

Recent Legislative and Regulatory Provisions Require That Employers Pay Close Attention to Their Employee Benefits Plans Littler ASAP March 31, 2003