Susan E. Stoffer

Partner

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Sue Stoffer practices in executive compensation and employee benefits law. Sue has spent more than 25 years, including many years with a large international law firm based in New York, counseling clients on equity and non-equity incentive plans and complex retirement plan and health and welfare plan compliance issues. Sue also served as the in-house employee benefits counsel for Time Warner Inc., assisting the company with challenging merger and acquisition issues as they related to a multitude of compensation and benefits arrangements covering a wide-spectrum of employee classifications.

Experience

Following is a selected sampling of matters and is provided for informational purposes only. Past success does not indicate the likelihood of success in any future matter.

Experience

- Experienced in executive compensation plan design and funding alternatives
- Experienced in Section 409A compliance and corrections, including compensation and benefits aspects of employment agreements and severance arrangements
- Counsels clients with respect to defined benefit and defined contribution plan design and complex testing issues, including qualified separate line of business testing
- Experienced in welfare plan compliance, PPACA healthcare reform, HIPAA, COBRA, and retiree welfare arrangements
- Counsels clients on benefits issues connected with PEOs and employee outsourcing arrangements

Education

Fordham University School of Law, JD (1986)

University of Illinois, BA (1980)

Admissions

Georgia

New York

Practice Areas

Executive Compensation, ERISA, Employee Benefits

Corporate & Securities

Employment & Labor

Tax

Mergers & Acquisitions

Life, Health, Disability & ERISA

- Experience dealing with collectively bargained pension and healthcare issues, including negotiation of such matters
- Counsels clients with respect to ERISA fiduciary issues, prohibited transactions, and ERISA disclosure compliance
- Experience with implementing IRS and DOL voluntary compliance corrections for qualified retirement plans
- Experienced in the executive compensation and employee benefits aspects of mergers and acquisitions

Previous Professional Experience

- Previous work for another Atlanta law firm
- Previous work at a large international firm headquartered in New York
- Served as in-house employee benefits counsel for Time Warner Inc.

Professional Activities

- Labor and Employment Section, Employee Benefits Committee, American Bar Association
  - Co-Chair, Subcommittee on Plan Design, Qualification, and Administration (2003-2007)
  - Editor and Contributing Author, Employee Benefits Law
- IRS Employee Plans Council (Alumnus, Gulf Coast Region)
- Executive Resource Board, Lee Hecht Harrison
- National Association of Stock Plan Professionals
- Pension Editorial Advisory Board, Wolters Kluwer Law & Business — CCH and Aspen Publishers

Articles & Speeches

Insights

Turning High Potential into High Impact, *Diversity Journal* (Fall 2017)

Getting the Conversation Started, *Diversity & the Bar* - Co-Author (February 2015)

Employee Benefits Law, ABA - Editor (2015)

Health Care Reform and Executive Compensation, *BNA Pension & Benefits Daily* - Author (April 23, 2013)

Executive Compensation Answer Book and Supplements - Co-Author (2007-2017)

The Odd Couple: Health Care Reform and Executive Compensation, *BNA Pension & Benefits Daily* - Author (June 8, 2010)

NYSBA Report on Code Section 457A, *New York State Bar Association* - Co-Author (September 2009)

New Developments in Funding Retiree Medical Benefits with a VEBA, *Employee Benefits Committee* - Author (2008)

VEBAs: Old Wine in New Bottles, *Benefits & Compensation Law Alert* - Author (January 2008)

Report on Regulation of Specialized Types of Retirements Income Plans, *Employee Benefits Committee* - Author (2006-2007)

Report on Retirement Plan Qualification, Design, and Administration, *Employee Benefits Committee* - Author (2003-2005)

Events/Speaking Engagements

Executive Compensation in the Continuously Evolving 2018 Landscape: What You Need to Know and Do - Panelist (April 19, 2018)

Executive Comp & Employee Benefits: Tax Reform Update - Practical Considerations - Speaker (February 27, 2018)

ACA: What's Next for Employers?, *SEVA Conference* (August 2013)

Healthcare Reform Strategies: "Pay or Play" and Data Analysis, *Joint National Webcast with Truven Health Analytics* (June 2013)

The Affordable Care Act: Coping Mechanisms for Employers, *Georgia Society of CPAs – Nonprofit Conference* (May 2013)

Health Care Reform and The Affordable Care Act: What's Next for Employers, *SHRM-Atlanta and Atlanta SEBC Seminar* (August 2012)

The Odd Couple: Healthcare Reform and Limits to Executive Compensation, *NYU 70th Institute on Federal Taxation* (October/November 2011)

Executive Employment Agreements: A Presentation for the Kettering Group (January 2010)

The 'A' List Grows: The Impact of Code Section 457A on Deferred Compensation, *New York State Bar Association Full-Day CLE Programs* (September 17, 2009)

Seminar on Executive Agreements 2009, *a Presentation for C-Suite Executives in Transition* (April 2009)

Legal Update Seminar, *American Staffing Association 2009 Staffing Law Conference* (April 2009)

Alerts

Tax Reform is Delivered for the Holidays, Comp and Benefits Brief (December 27, 2017)

Executive Comp Tax Reform: One Day You're In and One Day You're Out, Comp and Benefits Brief (November 20, 2017)

Tax Reform – Does the Bell Toll for Executive Deferred Compensation?, Comp and Benefits Brief (November 6, 2017)

Taking Some Weight Off: SEC Releases Further Guidance on the Pay Ratio Disclosure Rule Ahead of Public Company Reporting Season, Additional Nelson Mullins Alerts (September 27, 2017)