

LAW FIRM 2.0®

FISHERBROYLES

A LIMITED LIABILITY PARTNERSHIP

Thomas Reahl

Tom has advised and assisted clients in a variety of industries in the design and administration of a wide range of health and welfare, fringe benefit retirement, and compensation programs under ERISA and the Internal Revenue Code. Tom seeks to include the multiple business disciplines involved in order to obtain compliant, practical solutions and ensure successful relationships between plan sponsors and vendors. Specific services provided include:

Health and Welfare and Fringe Benefit Matters

- Draft, design, and implement health and welfare plan, trust and VEBA documentation for medical, dental, disability, employee assistance, life insurance, HCSAs, HSAs, pre-tax benefit, educational assistance and AD&D plans, wellness, transportation discount, leave and fringe benefit programs.
- Negotiate provider contracts with insurers, and 3rd party administrators.
- Advise on HIPAA, COBRA, Affordable Care Act, private exchange. and benefits outsourcing matters.

Pension Plan and Compensation Matters

- Design, maintain and counsel on qualified retirement plans and trusts.
- Respond to IRS, PBGC, and DOL inquiries, audits and penalty assessments.
- Pursue corrective measures under IRS (EPCRS) and DOL (VFCP) programs.
- Review and negotiate investment policies, fiduciary processes and third party provider arrangements.
- Terminate and merge plans.

Executive Compensation

- Design and implement non-qualified executive compensation programs.
- Perform compliance reviews including under Code Section 409A.
- Assist with termination and resignation of management employees.

Additional Matters

- Review relocation policies and counsel on employee transfers.
- Advise on state and local mandated benefit ordinances.
- Provide benefits related advice related to mergers, acquisitions and restructurings.
- Advise on staff reductions and severance programs.
- Assist in design of benefit packages for international transferees.

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Practice Areas

Compliance Counseling
Emp. Benefits & Exec Comp
Employment
Tax

Bar Admissions

Washington, D.C.

Education

Georgetown University, JD, 1985
SUNY- Binghamton, BA Political
Science and Economics, 1982

Corporate Experience

Warner Lambert, Benefits Attorney

Large Law Firm Experience

LeBoeuf, Lamb, Leiby and MacRae