BOND SCHOENECK & KING ATTORNEYS

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Profile

Brian is an employee benefits and executive compensation attorney and co-chair of the firm's tax practice.

With more than 35 years of experience, he primarily concentrates his practice on Taft-Hartley collectively bargained multiemployer pension and health and welfare plans; defending delinquent employer contribution actions and withdrawal liability assessments; defending mass withdrawal liability assessments and representing employers in potential settlements with the PBGC.

In company sales and acquisitions, Brian deals with employee benefits issues, including the planning for potential withdrawal liability often triggered by such transactions. For tax exempt organizations, he counsels on tax sheltered annuities, deferred compensation, and "church plans." Brian also leads clients through the complex rules for estate and income tax planning for qualified retirement plans and IRAs and handles general trust and estate issues as well. He also advises on tax and corporate law opportunities and issues.

Brian was an adjunct professor in the Syracuse University School of Law teaching Deferred Compensation (ERISA) for almost 20 years and was an adjunct professor in the Syracuse University Legal Studies Program teaching Estates, Wills, and Trusts for more than 20 years. He served as Chair of the Life Insurance and Employee Benefits Committee of the Trust and Estates Section of the New York State Bar Association for three years. Brian is a past Co-Chairman of the Plan Design and Qualification Subcommittee of the ABA Employee Benefits Committee and Co-Editor of the Plan Design and Administration and Special Taw Law Considerations Chapters for the original and First Edition of the ABA "Employee Benefits Law" treatise published by BNA. He has authored numerous articles on withdrawal liability and estate planning matters and is a frequent lecturer on a variety of topics, both at the state and national level. Brian also authored part of the original Chapter on "Withdrawal Liability" in this same BNA treatise.

Honors & Affiliations

- Listed in:
  - *The Best Lawyers in America*®, Employee Benefits (ERISA) Law; Tax Law, 2008-2027 (listed for more than 15 years)
    - Lawyer of the Year (Syracuse), Tax Law, 2017; 2019; 2021

Education

- New York University School of Law (L.L.M. in Taxation 1984)
- Western New England College School of Law (J.D., *with honors,* 1983)
- Houghton College (B.A., *with honors,* 1980)

Bar/Court Admissions

- New York
- U.S. Tax Court

Practices

- Trust and Estate
- Tax
- Employee Benefits and Executive Compensation
- Business and Transactions

    - Lawyer of the Year (Syracuse), Employee Benefits (ERISA) Law, 2015; 2017; 2020
  - *New York Super Lawyers*®, Employee Benefits, 2024-2026
  - *Martindale-Hubbell*®, AV Preeminent Rated
- Fellow, American College of Employee Benefits Counsel
- American Bar Association, Labor Law Section, Employee Benefits Committee
- New York State Bar Association, Trusts and Estates Law Section, Insurance and Pension Committee; Former Chair, Life Insurance and Employee Benefits Committee
- Strathmore's Who's Who, 2010 Professional of the Year for Employee Benefits Law

Representative Presentations

- IRA Planning Under the Required Minimum Distribution Rules, Central New York Accounting & Financial Women's Alliance, November 22, 2019
- Pension Protection Act and Withdrawal Liability, National Coordinating Committee for Multiemployer Plans, September 2018
- The Growing Employer Liabilities Associated with Participating in Collectively Bargained Multiemployer Pension Funds, Bond Statewide Pension Fund Seminar, January 2017
- Bond's Statewide Pension Fund Seminar, Fall 2016
- Multiemployer Pension Plans Strategy, Client Presentation, August 2016
- The New Funding Rules Under the Pension Protection Act -- Hidden Employer Liabilities and Negotiation Strategies and Withdrawal Liability Under ERISA, Bond/Harbridge Statewide Pension Fund Seminar, June 2012
- Financial Exposure Under the Pension Protection Act, FASB Disclosure Requirements and Withdrawal and Mass Withdrawal Liability Issues
- Mass Withdrawal from Distressed Pension Plans, Iron Workers Attorneys Conference, April 2010
- Pension Protection Act -- Collective Bargaining from the Employer's Standpoint, North American Iron Workers 2010 IMPACT Labor-Management Conference, February 2010
- Marital Issues -- Qualified Domestic Relations Orders, New York State Bar Association, September 2008

Other Activities

- Board member, Hope for Bereaved, Inc.