



Robert W. Patterson

Member

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Profile

Rob has practiced exclusively in the employee benefits and executive compensation field for 40 years. He has extensive experience with respect to employee stock ownership plans (ESOPs), including the design and administration of ESOPs, leveraged ESOP sales and other founder exit transactions, strategies for mature ESOPs, and acquisitions of ESOP companies, as well as stock option and other equity incentive plans, deferred compensation arrangements and executive compensation arrangements.

Rob's experience includes:

- Counseling companies and owners on tax-advantaged sales to ESOPs, including leveraged ESOP buy-outs and Section 1042 matters
- Advising ESOP companies in connection with acquisitions
- Devising strategies for mature ESOPs, including reshuffling, recycling and releveraging programs
- Counseling ESOP sponsors with respect to their repurchase obligation
- Designing, implementing and administering incentive stock option (ISO) and non-statutory option (NSO) plans for executives
- Other executive compensation arrangements, including deferred compensation, split-dollar life insurance, and supplemental retirement plans

Honors & Affiliations

- Listed in:
 - *The Best Lawyers in America*®, Employee Benefits (ERISA) Law, 2008-2026 (listed for more than 15 years)
- American Bar Association
- New York State Bar Association
- Buffalo Niagara Human Resource Association
- International Foundation of Employee Benefit Plans
- National Center for Employee Ownership
- Society for Human Resources Management

Representative Publications

Education

- University at Buffalo School of Law (J.D., *magna cum laude*, 1983)
- State University of New York at Buffalo (B.A., *summa cum laude*, 1980)

Bar/Court Admissions

- New York
- U.S. District Court for the Western District of New York

Practices

- Higher Education
- Tax
- Health Care
- Employee Benefits and Executive Compensation
- Cybersecurity and Data Privacy
- Business and Transactions
- Municipalities

- Important Recent ESOP Developments, *CNYBJ*, March 28, 2022
- The Future of Binding Arbitration Agreements in Long Term Care, *ABA Health eSource*, Vol. 13 No. 3, November 2016
- Church-Affiliated Hospital Pension Plans - Subject to ERISA?, *Confero (Westminster Consulting)*, Vol. 15, Summer 2016
- Cybersecurity: Key Issues for Health Care Boards, *ABA Health eSource*, Vol. 12 No. 8, April 2016
- Interviewed: Petro, Time has come to 'play or pay', *Buffalo Business First*, December 15, 2014
- Interviewed: Drury, Revised HIPAA rules zero in on breaches, *Buffalo Business First*, April 15, 2013
- The "Summary of Benefits and Coverage" Requirement Under PPACA, *ABA Health eSource*, Vol. 8 No. 11, July 2012

Other Activities

- Population Health Collaborative of WNY, Board Member
- National Association of Health Underwriters, Buffalo Chapter
- Artpark & Company, Inc., Former Board Member
- Buffalo Philharmonic Chorus, Former Board Member