



## Stephen C. Daley

### Member

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### Profile

Stephen is chair of the firm's employee benefits and executive compensation practice and practices in all areas of employee benefits and executive compensation law, including qualified and non-qualified pension and welfare benefit plans.

His areas of experience include: stock-based plans and arrangements (such as stock bonus plans, ESOPs, stock option plans, and phantom stock plans); tax-sheltered annuity plans for tax-exempt organizations; group-term life insurance plans; insured and self-funded group health plans; severance and early retirement incentive plans; executive employment and deferred compensation agreements; change of control ("golden parachute") arrangements; and ERISA litigation.

### Honors & Affiliations

- Listed in:
  - *The Best Lawyers in America*®, Employee Benefits (ERISA) Law, 2020-2022
  - *Martindale-Hubbell*®, AV Preeminent Rated
  - *New York Super Lawyers 2013*®, Employee Benefits/ERISA
- New York State Bar Association, Tax Section
- Onondaga County Bar Association
- Justinian Honorary Law Society
- Order of the Coif
- Staff Member, 1985-1987; Technical Editor, 1986-1987, *Syracuse Law Review*

### Other Activities

- Board Member, St. Camillus Health and Rehabilitation Center
- Past Board Member, New York Employee Benefits Conference

### Education

- Syracuse University College of Law (J.D., *magna cum laude*, 1987)
- Utica College of Syracuse University (B.S., *magna cum laude*, 1980)

### Bar/Court Admissions

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

### Practices

- Tax Law
- Mergers and Acquisitions
- Employee Benefits and Executive Compensation
- Business and Transactions
- Higher Education