

Plan Spin-Offs and Mergers

We represent plan sponsors and other interested parties in connection with the transfer of assets and liabilities between benefit plans. This includes helping clients with respect to:

- Complying with Internal Revenue Code section 414(l).
- Complying with Employee Retirement Income Security Act (ERISA) sections 4231, 4232, and 4234 concerning transfers involving multiemployer plans.
- Making government filings with respect to mergers and spinoffs.
- Analyzing and designing mergers or spinoffs.
- Structuring spinoff/termination and spinoff/re-establishment and recovery of excess assets.