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EDUCATION

New York University School of Law

JD

Cornell University

BS

ADMISSIONS

District of Columbia

Seth Perretta

Principal | Health Services Co-Chair

Seth Perretta advises clients on a wide range of federal tax and ERISA matters regarding employee benefits and insurance. His practice encompasses qualified retirement plans, executive compensation, federal income and employment taxes, health and welfare arrangements, and insurance.

Seth represents employers, private equity and investment firms, insurance companies, professional employer organizations (PEOs), trade associations, and public policy organizations on all aspects of employee benefits as well as health and P&C insurance. This includes regarding qualified retirement plans, related trust and financing issues, plan terminations, fiduciary liability, and the rules regarding prohibited transactions.

Seth frequently counsels clients on health and welfare arrangements including cafeteria plans, medical savings accounts (such as flexible spending arrangements (FSAs), health reimbursement arrangements (HRAs), and Health Savings Accounts (HSAs).

Seth is nationally recognized in the field of ERISA and employee benefits, specifically with respect to the Affordable Care Act (ACA) and health reform more generally. He frequently counsels clients, including insurance companies and third party providers, on all aspects of the ACA with respect to plan design, business strategy, product development, and more.

Seth works closely with private equity and investment firms in connection with their diligence, purchase, and sale of PEOs, as well as benefits, payroll, and health care related service providers.

Seth speaks regularly on a host of employee benefits matters. He is frequently quoted in the trade press and national publications (including *BNA*, *Tax Analysts*, the Associated Press, *The New York Times*, *The Washington Post*, and *The Wall Street Journal*) and has testified before Congress on behalf of his clients.

“Seth is one of a kind. He is so responsive, always has a positive attitude, and he is creative and a very clear thinker.” – Client

PROFESSIONAL AFFILIATIONS

American Benefits Council (ABC)

America's Health Insurance Plans (AHIP)

National Association of Professional Employer Organizations (NAPEO)

Past Chair, Employee Benefits Committee of the District of Columbia Bar, Tax Section

HONORS & DISTINCTIONS

- Listed, *Chambers USA: America's Leading Lawyers for Business*, Employee Benefits & Executive Compensation (2022-2024)
- Listed, *The Best Lawyers in America*, Employee Benefits (ERISA) Law (2021-2025)
- Leading Lawyer, *The Legal 500 US*, Healthcare: health insurers (2015, 2016, 2019)
- Listed, *The Legal 500 US*, Employee Benefits and Executive Compensation (2015-2016)
- Associate Editor, *New York University Law Review*