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EDUCATION

Cornell Law School

JD

Union College

BA, magna cum laude

ADMISSIONS

District of Columbia

New York

William Fogleman

Principal

William Fogleman assists clients with qualified retirement plans, nonqualified deferred compensation plans, equity and cash-based incentive compensation arrangements, and employment agreements and separation agreements for individual executives. In addition, Will has considerable experience advising tax-exempt clients on unrelated business income tax (UBIT) issues.

His clients span the gamut of industries and include public and private employers such as defense contractors, manufacturers, financial institutions, retail and many others. A significant percentage of his practice involves tax-exempt employers' benefits. He also advises other law firms on their unique benefits issues, as well as counseling clients on compensation and benefits matters that arise in connection with corporate transactions.

Will advises these clients on a variety of issues, including plan design and establishment, operational issues, qualified and nonqualified plan corrections, Code section 409A, 457(f) and 457(b) issues, and IRS filings in general. Frequently, clients are faced with situations that implicate more than one of these topics. Will is highly experienced in understanding how they affect one another, and how in concert, they will affect clients.

Examples of Will's activities include: advising a large financial institution in re-designing qualified retirement benefits and implementing a new nonqualified plan; designing nonqualified plans for employees who recently merged into a large public employer; guiding large public employers through complex nonqualified plan administration errors spanning many years; and representing a large private employer in designing specialized compensation arrangements for a top executive.

As a practitioner, Will emphasizes devising solutions to clients' problems that are neither burdensome, nor overly expensive, but effectively target the specific issue they're facing. These challenges, often the result of a simple ministerial oversight – salary data entry errors, for instance – are addressed in the most efficient, least difficult way whenever

possible. In addition to being knowledgeable, Will is also known for his analytical skills, his ability as a writer, and his clients-first responsiveness.

In achieving this end, Will blends both a deep understanding of the legal issue at hand, and of his clients' personal and professional priorities. He understands the law, and he understands their world. He also understands that client challenges typically arrive with more than one possible solution. His role is to identify the approach that will work best for his clients given the real-world constraints within which clients run their enterprises. The ability to integrate both perspectives in solutions ranging from straightforward to extraordinarily intricate sets him apart, and makes him the counselor of choice in this demanding field.

Will is also unique in his careful attention to detail, and his uncanny ability to identify the specific piece of information – a date, a number, an amount – upon which a large, complex issue may turn. He works with clients to redesign plans and programs, to evaluate ways to improve them, and to discover and correct errors with existing programs.

HONORS & DISTINCTIONS

Rising Star, *Super Lawyers*, Employee Benefits (2020-2021)