



Employee Benefits & Executive Compensation

Masuda Funai works with business clients to design, establish and maintain a variety of employee benefit plans, including 401(k), profit sharing and other tax-qualified plans, executive compensation programs, and welfare and cafeteria plans. We routinely advise clients on complying with state and federal laws governing employee benefits, such as the employer's fiduciary duty, group health insurance continuation (COBRA), and the requirements of the Employment Retirement Income Security Act (ERISA). We also assist in drafting and filing plan corrections utilizing the Internal Revenue Service and Department of Labor plan correction programs.

Our lawyers advise businesses from many different industries on all areas of benefits and executive compensation. Our experience includes legal counsel pertaining to plan administration, fiduciary responsibilities, corporate governance, investment fund matters, tax-qualification, disclosures and reporting, participation, funding and benefit accrual. We also advise on the benefit and compensation issues that arise in even the most large-scale and sophisticated mergers, acquisitions and divestitures, including cross-border transactions.

Our firm has many decades of experience in executive compensation agreements and programs. We are retained to review, negotiate and draft executive and deferred compensation arrangements including stock-based plans, employment agreements, severance programs, non-stock related incentive agreements, SARs, option plans and supplemental retirement and savings plans.