

## Multi-Employer / Taft-Hartley Plans

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Attorneys in our Employee Benefits Group have extensive experience representing Boards of Trustees of multiemployer/union-sponsored pension, defined contribution, 401(k), health and welfare, apprenticeship training programs, group legal services and staff pension plans. Additionally, we also represent many employers who contribute to multi-employer benefit plans through the collective bargaining process.

Boards of trustees and contributing employers each face very unique challenges. For example, a Board of Trustees is tasked with meeting its fiduciary duty by safeguarding the benefits of its plan's participants while a contributing employer is obligated to make contributions to such funds and may face significant penalties, including withdrawal liability, if it fails to make such contributions. The assessment of withdrawal liability can involve significant costs and potential personal liability to the owners.

### Experience

Below is a representative sample of the types of services we provide our clients in connection with equity and executive compensation arrangements:

- ✓ Designing, drafting and implementing various types of benefit plans.
- ✓ Communicating with regulatory agencies such as the IRS, PBGC and DOL.
- ✓ Conducting requests for proposals for various Fund services.
- ✓ Facilitating employer withdrawal liability issues.
- ✓ Advising on employee relations issues with the trust fund staff, including preparing employee handbooks.
- ✓ Addressing a wide range of fiduciary issues.

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- ✓ Assisting with policy development and implementation.
- ✓ Working cooperatively with third party administrators and other plan providers on actuarial issues, administration, data processing and investment matters.

Below is a representative sample of the types of services we provide our clients in connection with our representation of contributing employers:

- ✓ Counseling employers subject to withdrawal liability as to their rights and obligations, as well as offering strategic advice to minimize the impact of such liability and negotiating withdrawal liability.
- ✓ Counseling withdrawing employers in withdrawal liability arbitration hearings and civil litigation where the multiemployer plan demands collection after review.
- ✓ Guiding employers through the process of payroll and compliance audits and advocating their case before the governing Board of Trustees.

Our success with multiemployer and Taft-Hartley plans comes from our many years of experience seeing and confronting the unique situations that these plans face.

## News, Events, and Publications

Withdrawal Liability Session  
03.18.2016