

ERISA and Employee Benefits Practice

Fennemore Craig has an extensive practice counseling employers on all aspects of employee benefits. The practice group co-chairs, Cindy Shupe and David Heap have, in combination, over 40 years experience in preparing, analyzing, amending and submitting for government approval and providing counsel with respect to, defined benefit, cash balance, section 401(k), profit sharing, money purchase pension, multiemployer, multiple employer, medical, cafeteria, life insurance, flexible benefit, supplemental executive retirement, nonqualified deferred compensation, employee stock ownership ("ESOP"), incentive stock option, and nonstatutory stock option plans; the associated trusts, annuity contracts, rabbi or secular trusts, voluntary employers beneficiary associations ("VEBAs") and other funding vehicles; and resolutions and explanatory materials for adopting employers and boards of directors.

Much of the firm's work is for employers, publicly-traded or privately-held, although we also advise insurers, trust companies and other service providers. With our securities partners, we provide counsel regarding registration and other securities requirements with respect to employee benefits, and participate in preparing and submitting the required filings. We are experienced in representing employers on qualified plan and employee benefit matters before both local and national offices of the Internal Revenue Service and the United States Department of Labor, as well as the Pension Benefit Guaranty Corporation in Washington, D.C.. We regularly advise clients concerning fiduciary and prohibited transaction issues. We also advise employers regarding the implications and liabilities involved with participation in multi-employer union pension plans.

Our employee benefits practice routinely advises clients on issues arising under the Employee Retirement Income Security Act (ERISA), and the tax implications and law governing the provision of medical benefits, disability coverage, life insurance, including employers' liability for the continuation of health coverage under COBRA.

Ms. Shupe and Mr. Heap are active and recognized in both the local and national employee benefits communities. Ms. Shupe was recently appointed to the IRS Central Mountains TE/GE Council which is composed of private practitioners and key IRS personnel and which serves as a sounding board and an advisory board to the IRS on matters related to employee benefits tax policy and to specific tax issues, procedures and IRS enforcement initiatives affecting employee benefits. Both Ms. Shupe and Mr. Heap have developed significant contacts with the Internal Revenue Service, the United States Department of Labor, locally, regionally, and nationally. Our practice group is designed to bring first chair experience and expertise to clients' employee benefits needs at regional rather than national billing rates.

Benefits Litigation

Attorneys Barney M. Holtzman and Suzanne Diaz defend employers, benefit plans, insurance companies, plan consultants and others in the employment benefits industry. They are experienced litigators, handling disputes involving plan administration, allegations of breach of fiduciary duty, and claims for retirement benefits, disability benefits and medical benefits.

ERISA and Employee Benefits Practice Group

David N. Heap, <i>Co-Chair</i>	(602) 916-5326
Cynthia L. Shupe, <i>Co-Chair</i>	(602) 916-5437
Neil H. Hiller	(602) 916-5388
Erwin D. Kratz	(520) 879-6401
Chad B. Mead	(602) 916-5426
Debra J. Polly	(602) 916-5433
Jennifer Mammano Ward	(602) 916-5425
Brenda Grote, <i>Paralegal</i>	(602) 916-5737