

JOHNSTON ALLISON & HORD

Attorneys



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Johnston, Allison & Hord is a
proud member of Meritas

PRACTICE GROUPS

EMPLOYMENT PRACTICES AND BENEFITS GROUP

Our Employment Practices and Benefits Group combines the strength of our litigation and business practices to advise clients in all areas of employment relations. We litigate employment relationship disputes, including employment discrimination claims, noncompetition agreements and claims for statutory entitlements; we also design and implement benefit plans provided to employees, key personnel and owners. We believe preventative action is the best defense against employment disputes, though know that a firm response to litigation is often required. Similarly, we believe that a thoughtful approach to employee benefit design and implementation is the best defense to regulatory non-compliance, though we are prepared to advise plan sponsors when plan compliance matters arise in the course of operation.

AREAS OF CONCENTRATION

Employment Practices

- ▶ EEOC charges / employment discrimination claims (sex, age, race, disability, religion, national origin, sexual harassment).
- ▶ Advice and counseling regarding federal and state employment laws, including Fair Labor Standards Act, Wage and Hour Act, Family Medical Leave Act, OSHA, and Worker Adjustment and Retraining Notification Act.
- ▶ Representation related to general crisis management and troubleshooting on broad range of issues involving employee oversight and supervision (embezzlement and serious OSHA claims) and personnel relations.
- ▶ Preparation of employee communications including Internet communication and employee manuals.
- ▶ State and federal litigation and appearance before regulatory authorities and in arbitrations in cases involving claims of wrongful termination, breach of noncompetition agreements and violation of minority stockholder rights.
- ▶ Provide employee training on discrimination, sexual harassment and diversity issues.
- ▶ Preparation, enforcement and counseling related to employment contracts and noncompetition covenants.

Employee Benefits

- ▶ Integration of closely-held business planning, including employee succession into ownership, considering tax, ERISA and other securities law matters; addressing succession issues using employee benefit programs, including ESOPs and other executive compensation methods to incent long-term retention of key personnel.
- ▶ Design and implementation of health and welfare plans (including cafeteria and flexible spending plans, split dollar and other employee fringe benefit plans).
- ▶ Design and implementation of retirement benefit plans, including profit-sharing and 401(k) plans; defined benefit and money purchase pension plans; leveraged and non-leveraged employee stock ownership plans (ESOPs); Section 403(b) and Section 457 plans for tax exempt and governmental employers.



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PRACTICE GROUPS

EMPLOYMENT PRACTICES AND BENEFITS GROUP (Continued)

- ▶ Design and implementation of executive compensation as related to securities, tax and ERISA considerations, including non-qualified deferred compensation plans, phantom stock, stock appreciation rights or other equity-based arrangements; performance-based incentive programs and related funding of such programs through rabbi trusts or other methods.
- ▶ Advice regarding compliance with ERISA and Internal Revenue Code regulatory requirements for qualified plans, including determination letter applications and participation in voluntary compliance programs of the Department of Labor and Internal Revenue Service.
- ▶ Advice regarding fiduciary obligations of plan fiduciaries and availability of prohibited transaction exemptions (including investment in real estate by IRAs and qualified plans).
- ▶ Advice and representation regarding Department of Labor and IRS audits.
- ▶ Provision of due diligence in mergers, acquisitions and other business transactions related to all benefit programs.