

## ERISA Complex Litigation

Complex regulatory mandates, coupled with an aggressive plaintiffs' bar, render ERISA and benefits-related litigation a "bet the company" concern for businesses nationwide. Despite an employer's or plan administrator's best efforts to comply with the law and mitigate risk, costly and time-consuming benefits litigation often ensues.

### Overview

Class action ERISA Litigation has become a "bet-the-company" event. We are asked frequently why ERISA class action litigation is so prevalent today. The answer is simple: the amount of plan assets. Long ago people asked why famed bank-robber Willie Sutton robbed banks. The response: that's where the money is. Private pension plans hold more than \$10 trillion of assets, making plans an attractive target for the plaintiff's bar. Additionally, the statutory environment for retirement and welfare plans incorporates complex regulatory provisions from the tax code and labor laws. Multiple government entities regulate plans, including the Department of Labor, the IRS, the Department of Treasury, and the Pension Benefit Guaranty Corporation. Combine complex regulation, with claims impacting an entire workforce, plus the potential for draconian damages and the result is often "bet-the-company" class actions.

Given this unpredictable environment with high damage exposures, businesses need experienced advisors who have a history of applying well-honed judgment to difficult and intractable benefits litigation problems. The ERISA Complex Litigation Group, together with our colleagues in the Employee Benefits Practice Group, proactively advise clients in all aspects of benefits, plan design, and complex ERISA litigation.

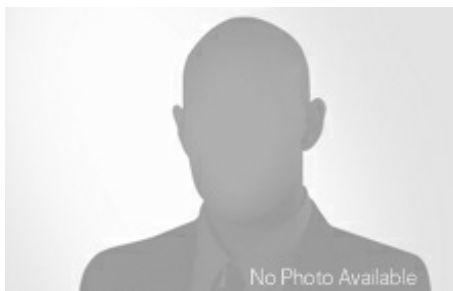
Employers, plan sponsors, plans, plan administrators, fiduciaries, institutional and individual trustees, plan service providers, corporate officers and directors, selling shareholders and third-party administrators, turn to Jackson Lewis P.C. for representation in all types of ERISA and related benefits litigation— including highly complex matters. Clients retain the ERISA Complex Litigation Group because of our 24/7/365 focus on the emerging issues and our deep historical knowledge of how governing precedent developed. At the same time, our ERISA Complex Litigation Group has ready access to the firm’s entire Employee Benefits Practice Group and the Class Actions and Complex Litigation Practice Group to ensure clients’ needs are met and supported in the most efficient, strategic manner.

## **Types of Cases Defended**

- **Defined Benefit Plans:** actuarial assumptions; cut back of accrued benefits; asset allocation and performance; standing issues; relationship between the tax code and substantive features of the plan; cash balance formulas; backloading; age discrimination
- **Multi-Employer Plans:** withdrawal liability; delinquent contributions; double-breast contribution issues; PBGC litigation; red-zone related issues
- **401(k)/403(b) Plans:** asset/investment performance, fees and expense issues; breach of fiduciary duty; breach of the duty of loyalty; Prohibited Transactions
- **Employer Stock Fund litigation**
- **ESOP litigation** involving both publicly held and closely held share classes.
- **Fiduciary misrepresentation claims**
- **Sophisticated preemption issues**
- **Executive Compensation litigation**
- **Mental Health Parity litigation**
- **Single-plaintiff healthcare benefit claim litigation**
- **Subrogation liens and reimbursement claims**
- **Single plaintiff Long-Term and Short-Term Disability litigation**
- **Single plaintiff life insurance litigation**
- **Severance plan litigation**
- **Defense of ERISA plan service providers**
- **Defense of ERISA Directed Trustees**
- **Change of Control issues**
- **Retiree rights claims**
- **ERISA § 510 litigation**
- **Department of Labor audits and investigations**
- **Defense of litigation brought by the DOL**
- **Church Plan litigation**
- **Governmental Plan litigation**
- **Litigation involving other exemptions from ERISA**

- COBRA litigation
- Penalties and fees assessed under ERISA

## Practice Leads



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## Upcoming Events

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\*The National Operations Center serves as the firm's central administration hub and houses the firm's Facilities, Finance, Human Resources and Technology departments.