

JEFFREY S. ASHENDORF

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Jeffrey Ashendorf is a member of our Employee Benefits and Executive Compensation group. He has over forty years' experience as a benefits attorney, counseling clients regarding virtually all types of employee benefit plans and programs, and on benefits-related and employment-related tax matters.

Jeffrey has a broad ERISA practice, focused primarily on design, drafting and administration of all types of qualified and non-qualified deferred compensation plans and arrangements, including those for tax-exempt and governmental employers, as well as welfare benefit plans and fringe benefits. Jeffrey designs and advises with respect to deferred compensation and other executive compensation plans and programs, such as stock options and other equity-based programs. He also has an extensive tax background which complements his benefits practice, and enabling him to counsel clients regarding various plan-related and employment-related tax matters, such as the deferred compensation tax requirements or application of the employment tax provisions of the Internal Revenue Code.

Jeffrey deals with the government agencies that regulate employee benefits, including the Internal Revenue Service, United States Department of Labor, Pension Benefit Guaranty Corporation, and others. This may involve obtaining a ruling from the IRS on the tax-qualified status of a pension plan, representing a client in a Labor Department audit of its benefit plan(s) or handling employee-classification inquiries or examinations by the IRS.

His practice also extends to the fiduciary responsibility provisions of ERISA, including the prohibited transaction provisions of both ERISA and the Internal Revenue Code. In most situations, this involves advising clients on their fiduciary duties and the best ways to avoid liability under those rules, but in appropriate cases, could involve seeking an exemption from those requirements, or correcting a violation that has already occurred.

Prior to joining FordHarrison, Jeffrey practiced with another law firm in New York for twenty-four years. Prior to that, he served as Deputy General Counsel of a New York City bank, and before that

EDUCATION

- » Hofstra University School of Law (J.D., 1974)
- » Rutgers University (B.A., 1971)

BAR ADMISSIONS

- » New York

COURT ADMISSIONS

- » U.S. Supreme Court
- » U.S. Court of Appeals for the Second Circuit
- » U.S. Tax Court

worked for the Internal Revenue Service in Washington, D.C.

Representative Experience

- » Amending numerous clients' retirement plans for compliance with various changes in governing law and regulations, and, when appropriate, submitting applications for Internal Revenue Service determination letters.
- » Negotiating favorable settlement with the Internal Revenue Service in matters involving potential disqualification of qualified retirement plans.
- » Amending plans and policies of various not-for-profit organizations in order to comply with current changes in the applicable law and regulations, including numerous issues peculiar to tax-exempt employers.
- » Obtaining agency approvals under various correction programs maintained by the IRS and the DOL for violations of Internal Revenue Code and/or ERISA requirements.
- » Negotiating with a large multiemployer plan in order to minimize withdrawal liability assessments against clients engaging in sales of businesses.
- » Designing and drafting equity compensation programs and other executive compensation plans and arrangements for clients operating as corporations, partnerships and LLCs.
- » Advising on the tax and employee benefit aspects of international employee transfers and secondments, both inbound and outbound.
- » Negotiating revisions to servicing and other administrative agreements on behalf of plan-administrator clients.

Memberships

- » American Bar Association (Employee Benefits Committee of the Section of Labor and Employment Law; Employee Benefits Committee of the Section on Taxation)
- » New York State Bar Association (Committee on Employee Benefits of the Tax Section)
- » Nassau County Bar Association
- » Worldwide Employee Benefits Network - Steering Committee

Offices

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