

Mark Wilson advises a wide array of businesses and not-for-profit organizations with respect to employee benefits and executive compensation matters, including designing and drafting employee benefit programs and related administrative forms. The primary focus of his practice is advising national corporations with complex employee benefit programs. As lead of the Firm's Retirement team, Mark's experience includes:

- Analyzing and advising clients regarding technical, operational, and compliance issues involving 401(k), 403(b), defined benefit, ESOP, and other qualified retirement plans, as well as 125 cafeteria plans, flexible spending arrangements, and all types of health and welfare benefit plans.
- Drafting plan documents and advising clients with respect to executive compensation issues, including nonqualified deferred compensation arrangements, 457 plans, excess benefit plans, top-hat plans, and related compensation programs for key groups of employees.
- Advising clients with respect to employee benefit issues in the context of corporate mergers and acquisitions.
- Consulting with and representing clients before the IRS, Department of Labor, and Pension Benefit Guaranty Corporation and the New York State Department of Health concerning employee benefit issues, qualified plan audits, and related inquiries.
- Preparing and submitting retirement plans to the IRS for termination and for determination of tax-qualified status.
- Advising clients regarding prohibited transaction rules, IRA investment restrictions, and IRS remedial programs, including the EPCRS and VFC.
- Assisting clients in ERISA litigation issues, including ESOP litigation.
- Advising clients regarding fiduciary responsibility issues.
- Advising clients and presenting continuing legal education programs regarding congressional developments affecting employee benefit matters, including changes enacted by recent legislation.
- Advising clients regarding benefits governance issues.
- Assisting clients in the design and implementation of pension de-risking strategies.

## Honors and Awards

- Selected by his peers for inclusion in *The Best Lawyers in America*® in the field of Employee Benefits (ERISA) Law
- Selected to the Upstate New York Super Lawyers list, 2007-2008, 2012
- Recipient, "Forty Under 40" Award, *Rochester Business Journal*, 2002



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## Admissions

New York

## Education

Cornell Law School, J.D., *cum laude*University of Rochester, B.A., *cum laude*

## Publications

- Author, "Roth v. Traditional IRAs: A World of Planning Opportunities," *Rochester Daily Record*, January 24, 2002

## Presentations

- Presenter, "The Importance of the Written Record: Multi-Million Dollar Disputes Involving Employee Benefit Plans," Harter Secrest & Emery's Labor and Employment Law Conference, April 26, 2018
- Presenter, "Hot Topics Facing Higher Education," College and University Educational Breakfast Series, December 4, 2017
- Presenter, "Employee Benefits Planning After the Pension Protection Act," 41st Rochester Tax Institute
- Presenter, "Fiduciary Responsibility and Legislative Developments," Niagara Frontier Corporate Counsel Association
- Presenter, "Employee Benefits Issues in Mergers and Acquisitions," Monroe County Bar Center For Education
- Presenter, "Legislative Developments in Employee Benefits," Institute of Management Accountants
- Presenter, "IRS and DOL Remedial Programs," Rochester Area Accountants
- Presenter, "Forming and Advising Businesses," New York State Bar Association Continuing Legal Education
- Presenter, "Individual Retirement Accounts and Roth IRAs," 38th Annual Tax Planning Institute

