

INTERNATIONAL PENSIONS AND BENEFITS PRACTICE

OVERVIEW

International employee benefits are coordinated from our London office. Our London office opened in 1988 and from that time has acted for and coordinated legal advice in many countries for our US-based multinational clients. As well as being able to advise directly from our UK, French and German offices, we have established relationships with law firms in virtually every other country where our international clients require advice.

Representative examples of our experience in this area include:

- Advised a number of clients on the benefits and tax issues associated with executives working overseas and/or relocating back to the US.
- Advised various multinational corporations with respect to how Code Section 409A will impact
 arrangements entered into with US citizens working abroad (i.e., expatriates) as well as
 resident aliens working inside or outside of the US, and US-source income earned by foreign
 employees working on a temporary basis in the US (i.e., nonresident aliens).

Bryan Cave's UK Pensions and Benefits Practice provides advice on all aspects of pensions and employee benefits law. This ranges from advice to trustees and companies on plan governance to advising on the pensions and benefits issues of corporate mergers and acquisitions. As part of Bryan Cave's global Employee Benefits and Executive Compensation Group, we also offer a valuable international perspective on employee benefits issues. The UK Pensions and Benefits Practice has recognized ability in the following areas:

- Acting as appointed legal adviser under the Pensions Act 1995 to pension plan trustees;
- Drafting pension plan documentation;
- Advising on trust law requirements;
- Advising on the legal aspects of pension plan funding;
- Advising on race, sex, disability and age discrimination issues;
- Advising on internal dispute resolution;
- Advising on the Pensions Regulator's role relative to trustees and sponsoring employers;

- Advising on the tax registered/approved status of pension plans;
- Advising on UK Regulatory Clearance issues;
- Advising on European legislation and cross border plans;
- Negotiating and advising on pensions, warranties and indemnities in mergers and acquisitions;
- Negotiating and drafting the pension provisions for transfers of public sector employees to private sector employers under PFI;
- · Establishing UK approved share option plans for US parent companies; and
- Establishing UK shadow share plans and bonus plans for US parent companies.

We also have knowledge in the area of pension plan governance advising both employers and the trustees on ongoing legislative requirements and on initiatives affecting those plans. We have specific experience in pan-European pension matters and international employee benefit plans. We have extensive experience in managing pensions risk for private sector contractors engaged in PFI and for companies engaged in re-structuring and broader M&A work.

MEET THE TEAM



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