

Plan Terminations and Bankruptcy

ATTORNEYS

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We have handled dozens of pension terminations under Title IV of ERISA and pioneered innovative techniques that permitted clients to recapture hundreds of millions of dollars of pension surpluses, negotiated settlements with the PBGC, and procured breakthrough rulings from the PBGC and IRS to permit the use of participating annuities in plan terminations, providing immense cost savings to our clients. We also consult with clients on PBGC premium issues, reportable events, and funding.

We have considerable experience helping sponsors of qualified pension plans navigate chapter 11 of the Bankruptcy Code. Our attorneys have been involved in major bankruptcy cases involving qualified pension plans, including most recently the Delphi Corporation chapter 11 case in which we served as outside Benefits Tax Counsel.

We also have had great success helping our clients secure pension plan funding waivers from the IRS and PBGC on favorable terms. In fact, Ivins represented the corporation that received the largest pension plan funding waivers ever granted (PLRs 200730026, 200730027).

NEWS

- April 18, 2012
Rosina Barker Speaks to State Bar of Michigan: Correcting 409A Failures
- September 23, 2011
Rosina Barker Gives 409A Presentation to the Southern Federal Tax Institute

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PUBLICATIONS

- September 23, 2011
409A Failures: Correcting With and Without the IRS Formal Correction Programs
46th Southern Federal Tax Institute