



## Jonathan Zimmerman

*Partner*

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### **PRACTICE AREAS**

Employee Benefits

Qualified Retirement Plans

Executive Compensation and  
Fringe Benefits

Health and Welfare Plans

Plan Terminations and  
Bankruptcy

Employment Taxes and Worker  
Classification

### **EDUCATION**

New York University School of  
Law, 2003, J.D.

Brandeis University, 1999, B.A.,  
*magna cum laude*

### **CLERKSHIP(s)**

The Honorable James Lawrence  
King, United States District Court  
for the Southern District of  
Florida, 2003-2004

### **BAR AND COURT**

#### **ADMISSIONS**

District of Columbia

Massachusetts

Mr. Zimmerman is a partner in Ivins, Phillips & Barker's Employee Benefits practice. His practice specializes in the development and maintenance of qualified and nonqualified plans, Code and ERISA compliance for retirement and health and welfare plans, and executive compensation, including Code section 409A. He works with large and small clients to develop benefit programs which suit their particular needs and routinely handles day-to-day administrative questions for all types of benefit plans. He has extensive experience drafting plan documents, amendments, employment agreements, summary plan descriptions and other participant communications.

Mr. Zimmerman is known for his ability to respond quickly and efficiently to client inquiries with a focus on the client's practical concerns. He constantly monitors new developments in employee benefits law and proactively alerts clients to new requirements and planning opportunities.

### **REPRESENTATIVE MATTERS**

- Conducted mock "audits" of benefit plans to identify areas of potential exposure and design reasonable correction measures to minimize future audit risk.
- Conducted in-person presentations to educate in-house personnel about various topics in employee benefits law, including ERISA, plan qualification requirements, and Code section 409A.

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- Restated a dozen qualified plans maintained by a large client, some of which had over 100,000 participants, to reflect a decade's worth of statutory and regulatory changes.
- Advised senior corporate officers regarding various tax implications of their individual employment and severance agreements.
- Negotiated numerous benefits outsourcing agreements with investment advisors, record-keepers, trustees, and other types of service providers.
- Guided both parties to an acquisition through the shareholder approval process under Code section 280G, potentially saving millions of dollars in excise taxes.
- Drafted and revised dozens of nonqualified deferred compensation plans to comply with Code section 409A.
- Successfully obtained favorable determination letters from the IRS for many different types of qualified plan designs, including one of the first favorable determination letters for a cash balance plan.

#### **NEWS**

- September 19, 2011  
Ivins Attorneys Speak at Cincinnati TEI Seminar