



Victor S. Chang

Partner

1700 Pennsylvania Avenue, N.W.
Suite 600
Washington, DC 20006
T: 202.393.7600
F: 202.393.7601
vchang@ipbtax.com

PRACTICE AREAS

Employee Benefits

- Qualified Retirement Plans
- Executive Compensation and Fringe Benefits
- Health and Welfare Plans
- Employment Taxes and Worker Classification
- Plan Terminations and Bankruptcy

Estate Planning

- Exempt Organizations and Charitable Giving

EDUCATION

Yale Law School, 2003, J.D.

Yale Law Journal, Senior Editor, 2002 - 2003

Student Director, Nonprofit Organizations Clinic

Harvard College, 2000, A.B., *magna cum laude*

- Phi Beta Kappa
- Detur Prize

BAR AND COURT ADMISSIONS

District of Columbia

New Jersey

Mr. Chang is a partner at Ivins, Phillips and Barker who practices in the firm's employee benefits and estate planning groups.

Mr. Chang's employee benefits practice consists of advice to employers on a wide range of matters, including welfare and retirement plan drafting, assisting with self-corrections and preparing voluntary compliance submissions, resolving disputes with the Department of Labor, counseling plan committees on fiduciary matters, payroll and employment tax issues, and handling a variety of issues that arise in acquisitions and dispositions. Some of his recent employee benefits clients include Boeing, Dresser, General Electric, and SABIC Innovative Plastics.

Mr. Chang's estate planning practice focuses on charitable giving and tax-exempt organization issues. He provides tax advice to a number of the country's largest private family foundations as well as the corporate foundations of several Fortune 500 companies. He is also actively involved in the formation and legal compliance issues of public charities, museums, schools, trade associations, cemetery companies, donor advised funds, and charitable split interest trusts. In addition to handling charitable giving matters, Mr. Chang also provides general estate planning guidance to families and individuals.

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REPRESENTATIVE MATTERS

- Co-authored a federal district court amicus brief on behalf of the American Benefits Council in *Hirt v. Equitable*, a seminal case upholding the legality of cash balance pension plans under ERISA age discrimination law.
- Advised on the successful termination of several qualified retirement plans – including PBGC insured pension plans – sponsored by a closely held business conglomerate.
- Negotiated an 80% reduction to a Department of Labor civil penalty assessment on behalf of an employer in a case before the DOL Office of Administrative Law Judge.
- Provided legal counsel and obtained IRS private letter rulings in connection with the divisions and mergers of several private foundations and related charities.
- Obtained IRS approval for a community development joint venture between a charitable organization sponsored by a multinational corporation and a real estate development firm.
- Counseled a major public utilities company on the design of its employee charitable giving program and corporate foundation-sponsored matching gift policy.

MEMBERSHIPS & AFFILIATIONS

American Bar Association, Tax Section and Real Property Trusts and Estates Section

Council on Foundations, Philanthropic Advisors Network

SPEECHES & PRESENTATIONS

- ABA Real Property Trusts and Estates Section—Washington, DC Community Outreach Program, *Planning for Retirement Benefits and Charitable Planning* - April 2006

NEWS

- December 15, 2011
Ivins Attorneys Speak at DC Bar on Estate Planning with Retirement Plan Assets