



# FRASER STRYKER<sup>®</sup>

*Attorneys at law, since 1898*

## **Employee Benefits Counsel in Corporate Transactions**

Fraser Stryker's employee benefits attorneys work closely with those in its [Mergers, Acquisitions, & Divestitures Practice Group](#), [Business & Corporate Practice Group](#), and [Labor & Employment Practice Group](#) to assure comprehensive support to employers engaged in significant corporate changes. Major business transactions, such as asset sales/purchases, stock sales/purchases, mergers, acquisitions, spin-offs, and other business reorganizations, require knowledgeable employee benefits counsel to ensure compliance with ERISA, the Internal Revenue Code of 1986, state laws, and the governing employee benefit plan documents.

Fraser Stryker attorneys focus on minimizing its client's employee benefit-related risks in corporate transactions. Working with other transaction practice areas, Fraser Stryker employee benefits attorneys perform due diligence on employee plan documents and allocation of responsibilities between the parties. Due diligence representation includes assessing each employee benefit plan for compliance with qualification requirements and identifying possible fiduciary liability exposure. Fraser Stryker employee benefits attorneys advise clients on properly terminating employee benefit plans, accounting for and distributing plan assets, providing required notices to plan participants and beneficiaries, and filing determination letters and other documents with the Treasury Department and Department of Labor. Fraser Stryker employee benefits attorney team members assist in drafting the transaction documents, such as asset purchase agreements and stock purchase agreements, to ensure employee benefit plan liabilities are correctly addressed and allocated among the parties. Clients appreciate Fraser Stryker employee benefits attorneys' active involvement in drafting and reviewing representations and warranties related to employee benefit plans and ensuring the proper due diligence has been performed to support the representations and warranties. Following closing, Fraser Stryker helps clients monitor compliance with all agreements.

*This material is provided by Fraser Stryker for general informational purposes and is not intended to be and should not be construed as legal advice on any specific facts or circumstances.*

*Circular 230 Disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code, or (ii) promoting, marketing or recommending to another party any matters addressed herein.*

500 Energy Plaza • 409 South 17<sup>th</sup> Street • Omaha, Nebraska 68102  
(402) 341-6000 • [www.FraserStryker.com](http://www.FraserStryker.com)