



Andrea Rattner

Partner
Proskauer Rose LLP

Andrea S. Rattner is a partner in Proskauer's Tax Department and member of its Employee Benefits & Executive Compensation Group. For more than 30 years, her practice has focused on a broad range of executive compensation and employee benefits matters, advising clients on an ongoing basis as well as in the context of corporate transactions and other transformative and unique situations. Her clients include public and private companies, boards of directors, compensation committees and senior executives in a broad range of industries. Andrea has been involved in Firm management for many years, having served as a member of the Executive Committee and a former chair of the Tax Department.

Andrea counsels clients with respect to the tax, securities, corporate governance, stock exchange, ERISA and other implications affecting executive compensation arrangements. Andrea regularly provides advice regarding equity arrangements (such as stock options, restricted stock, RSUs, LLC/partnership interests and phantom equity), employment agreements, change-in-control agreements and all other types of compensation arrangements (including incentive awards, SERPs, deferred compensation and "409A" covered and exempt arrangements).

She counsels clients on benefits and compensation matters arising in all types of corporate transactions, including mergers & acquisitions, spin-offs, restructurings, joint ventures, debt and equity offerings and bankruptcies. In numerous transactions, she has addressed the treatment of stock options and other equity awards, change-in-control and "golden parachute" tax issues, severance obligations and separation agreements, the negotiation of new employment agreements and other executive arrangements, retention and other bonus plans, benefit plan liabilities, COBRA, PBGC-related issues and

post-closing benefit plan and compensation structures and integration.

Andrea also advises clients on compliance with ERISA, the Internal Revenue Code, and other laws affecting employee benefit plans, as well as plan design, administration, termination, fiduciary duty issues, prohibited transactions, qualification requirements and other matters concerning pension, profitsharing, employee stock ownership, 401(k), and other types of plans. She has extensive experience with respect to the legal consequences relating to the use of employer stock in tax-qualified plans such as ESOPs, profit-sharing, stock bonus and pension plans.

Andrea has been lauded by various legal rankings directories, including Chambers USA and Legal 500, noting that her "depth of knowledge and involvement in this practice area, [including] the business and trends, is terrific." She is also recognized for having an "excellent understanding of the business community" and for being "pro-active in keeping clients up to date." She writes and lectures frequently on employee benefits and executive compensation matters and is a co-editor and chapter author of *Executive Compensation* (Law Journal Press). Since 1993, she has served as an adjunct professor on the faculty of Cornell University (New York State School of Industrial & Labor Relations-Management Programs). Andrea is also active in Proskauer's relationship with the Women Corporate Directors (WCD), the only global membership organization of its kind focused on helping women obtain and succeed in board positions.