

Bruce J. McNeil



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Bruce J. McNeil is a Partner with Leech Tishman and a member of the Employment & Labor Practice Group where he leads the ERISA, Employee Benefits and Executive Compensation Group. Bruce is based in the Washington, D.C. office, where he focuses his practice on assisting clients in a variety of employee benefits matters including tax-qualified plans, executive and nonqualified deferred compensation plans, as well as the tax aspects of equity, phantom equity and employee benefits litigation.

Bruce is a Fellow of the American College of Employee Benefits Counsel and is considered one of the country's foremost authorities on executive and deferred compensation.

Bruce regularly advises clients on a wide variety of issues with respect to tax-qualified retirement plans, including 401(k) plans, 403(b) and 457 plans, nonqualified deferred compensation arrangements, equity arrangements, split-dollar life insurance arrangements, COLI, and other forms of executive compensation. Bruce counsels clients on all aspects

of tax-qualified and executive and nonqualified deferred compensation plans and arrangements for taxable and tax-exempt employers, employee benefit issues in mergers and acquisitions, fiduciary responsibility and prohibited transaction issues.

Bruce also has experience in practicing before the Internal Revenue Service, the Department of Labor and the Pension Benefit Guaranty Corporation in examinations, correction programs, and ruling requests.

Bruce has served as an expert in federal hearings and investigations, including:

- Testifying before the U.S. Senate Committee on Finance as an expert witness in the hearings on the Enron Corporation.
- Testifying before the U.S. Department of Labor ERISA Advisory Council on executive compensation, nonqualified deferred compensation plans, and other employee benefits matters.
- Participating in several investigations by the U.S. Government Accountability Office (GAO) on the impact of mergers and acquisitions on employee benefits, cybersecurity and employee benefit plans, reporting, and disclosure for nonqualified plans at the request of U.S. Senator Patty Murray (D-WA), U.S. Representative Robert Scott (D-VA), and other members of Congress.
- Participating in an investigation by the GAO on nonqualified deferred compensation plans at the request of U.S. Senator Bernie Sanders (D-VT).

As a leader in employee benefits law, Bruce serves on the board of directors of the Plan Sponsor Council of America and is chair of its Nonqualified Deferred Compensation Committee. He is also a member of the Board of Directors of the Western Pension & Benefit Council. Bruce is the Editor-in-Chief of both the *Journal of Pension Planning & Compliance* and the *Journal of Deferred Compensation: Nonqualified Plans and Executive Compensation*, quarterly publications published by Wolters Kluwer.

In addition, Bruce was an adjunct professor at the University of Minnesota Law School, and is a frequent lecturer on employee benefits matters. He has authored more than 40 books on various employee benefit matters, including nonqualified deferred compensation plans published by Thomson Reuters, and more than 100 articles on related employee benefit topics.

Academics

LL.M., Georgetown University Law Center
J.D., Drake University Law School
M.A. in English, Georgetown University
B.A., Concordia College

Admissions

Washington
District of Columbia
Connecticut
Iowa
Minnesota
North Dakota
U.S. Supreme Court
U.S. Tax Court
U.S. Court of Appeals, District of Columbia
U.S. Court of Appeals, Eighth Circuit

Experience

The Wagner Law Group
Littler Mendelson P.C.
Dorsey & Whitney LLP
Reid & Riege P.C.
Internal Revenue Service, Employee Plans Technical and Actuarial Division

Professional Memberships

American College of Employee Benefits Counsel (Fellow)
Plan Sponsor Council of America (Board Member, Nonqualified Deferred Compensation Committee; Recipient, Volunteer Service Award (2017))
Joint TE/GE Council (Chair, Board of Directors)
Western Pension & Benefits Council (Member, Board of Directors)

Professional Accolades

Martindale-Hubbell

Martindale Hubbell AV Peer Review Rated Attorney

Best Lawyers

The Best Lawyers in America: Employee Benefits (ERISA) Law (2006-2022); *Litigation - ERISA* (2011-2022)

Publications

Bruce is the author of more than 40 books, including the 1994-to-the-present editions of "[Nonqualified Deferred Compensation Plans](#)," published by Thomson Reuters; several editions of "Tax-Sheltered Annuities Under § 403(b) and Nonqualified § 457 Plans," published by the RIA Group; "Employee Benefits in Mergers & Acquisitions," published by the RIA Group; and "401(k) Plans: A Comprehensive Guide," published by John Wiley & Sons, Inc. He is also the author or co-author of over 100 articles on employee benefit matters.

Editor-in-Chief, [Journal of Deferred Compensation: Nonqualified Plans and Executive Compensation](#), Wolters Kluwer

Editor-in-Chief, [Journal of Pension Planning & Compliance](#),

Wolters Kluwer

Contributing Editor, [401\(k\) Advisor](#), Wolters Kluwer

"Extending Executive Benefits beyond Qualified Retirement Plans," [401\(k\) Advisor](#), June 2021 (Co-Author)

"Cash Your Check; It Is Yours," [401\(k\) Advisor](#), Oct. 2019 (Co-Author)

"NQDC Administration Makes the Plan," [PSCA Defined Contribution Insights](#), Vol. 65., No 4, Winter 2017

"It's Great When a Plan Comes Together," [PSCA Defined Contribution Insights](#), Vol. 65., No. 3, Fall 2017

"An ERISA Legal Eagle Fills a PSCA Board Vacancy," [The 401\(k\) Wire](#), Sept. 13, 2017

[Nonqualified Deferred Compensation Plans](#), Thomson/West, 18 editions

"Tax-Sheltered Annuities Under § 403(b) and Nonqualified § 457 Plans," RIA Group

"Employee Benefits in Mergers & Acquisitions," RIA Group
[401\(k\) Plans: A Comprehensive Guide](#), John Wiley & Sons, Inc., three editions

[IRA Answer Book](#), Wolters Kluwer (Co-Author, Barry Saklin)

Speeches & Presentations

Panelist, "Tax Cuts and Nonqualified Deferred Compensation," Plan Sponsor Council of America webinar, Oct. 9, 2018

Co-presenter, "Common Prohibited Transactions," AICPA 2018 Employee Benefits Plan Conference, May 15-17, 2018

Presenter, "A New Sheriff In Town (The Tax Cuts & Jobs Act and NQDC)," Florida West Coast Employee Benefits Council (FWCEBC) 2018 Educational Workshop, April 19, 2018

Co-presenter, "Executive Compensation 2018: Best-Step Briefing for Private and Public Companies," webinar, The Wagner Law Group, March 27, 2018

Presenter, "Tax Cuts and Jobs Act and other highlights from the Hill," Joint TE/GE Council Meeting - Employee Plans (EP) Update, February 22-23, 2018

"Exploring NQDC Plan Eligibility," Plan Sponsor Council of America webinar, Oct. 31, 2017

Co-presenter, "California Dreaming: The Ongoing Problem with the Golden State's Public Pension Program," Academy of Legal Studies in Business (ALSB) Annual Conference, Aug. 9, 2017

Co-presenter, "Separation Agreements - What Can Go Wrong?," Great Lakes Tax Exempt/Government Entities Council Meeting, July 21, 2017

"Nonqualified Deferred Compensation Plans and Separation Agreements," Plan Sponsor Council of America webinar, May 23, 2017

Presenter, "Executive Compensation," Plan Sponsor Council of America 70th Annual National Conference, May 2-3, 2017