



Attorneys & Counselors

Julie Gilbert
Chief Marketing Officer
T: 713-226-1140
jgilbert@lockelord.com
www.lockelord.com

For Immediate Release

Locke Lord Welcomes Partner Michael Kushner in New York as Member of Employee Benefits Section of Tax Practice Group

(NEW YORK) January 8, 2013 – Michael Kushner has joined Locke Lord's New York office as a Partner in the Tax practice, bringing with him more than 25 years of experience in Employee Retirement Income Security Act (ERISA), Employee Benefits and federal tax law matters. His practice encompasses a wide range of clients and issues, both domestic and international.

Kushner counsels individuals, corporate clients, health care entities, tax-exempt organizations, governmental entities, financial institutions, hedge, private equity, venture capital, real estate and 1940 Act funds and their principals on the application of ERISA and the tax law. In the case of private investment funds, this includes the application of ERISA and tax law to the funds themselves as well as to the deferred compensation arrangements of fund managers.

Kushner designs, drafts, amends and advises on employee retirement and health and welfare benefit plans of all types. On the retirement side, this includes defined benefit, defined contribution, hybrid, age-weighted and cross-tested plans, among others. He also designs nonqualified deferred compensation arrangements governed by Code Sections 409A and 457A. In the health and welfare plan area, he regularly works with clients on funded and unfunded health plans, insurance-based plans, educational assistance plans, cafeteria and flexible benefit plans and employee "fringe" benefits. He also represents the sponsors and fiduciaries of such plans before the IRS, the U.S. Department of Labor (DOL), the Pension Benefit Guaranty Corporation (PBGC) and the Securities and Exchange Commission (SEC), among others. Kushner is a nationally recognized expert on multiemployer pension plans, both advising employers on such plans and serving as an expert witness in arbitration and litigation involving such plans. He authored the BNA Tax Management treatise on multiemployer plans and has published numerous books and articles on taxation and employee benefit topics.

In addition, he is experienced in representing multinational companies on cross-border benefit and compensation issues, including those that arise in corporate mergers and acquisitions and similar transactions. He is knowledgeable in international tax treaties and international business laws, with significant experience in cross-border matters involving the People's Republic of China, as well as the European Union, Latin America, Asia and the Middle East. He has represented international clients in cross-border corporate and financial transactions and is skilled in setting up international executive pay arrangements, representing sovereign wealth



funds and in the design and implementation of domestic and international stock and other equity-based compensation plans. He regularly represents both Chinese state-owned and privately held companies seeking to do business in the United States and U.S. clients and investors seeking to do business in China. He has written and spoken extensively on Chinese business, tax and industrial relations law both in the U.S. and in China.

“Michael’s versatility in such a wide range of tax matters, both here and abroad, makes him a valuable addition to our Corporate and Transactional Department,” said David Greene, Managing Partner of Locke Lord’s New York office. “His solid background in securities law and investment banking, as well as his understanding of tax and financial accounting, give him a special perspective in helping clients find innovative solutions.”

Kushner joins the Firm from Moses & Singer. He earned his law degree from the University of Virginia School of Law and a Master of Laws in Taxation from George Washington University School of Law. He is a frequent speaker before professional and trade organizations, including the International Foundation of Employee Benefit Plans, the WEB Network of employee benefits professionals, and he has chaired two American Bar Association employee benefits committees.

Locke Lord LLP consistently ranks among *American Lawyer’s* top 100 U.S. law firms. The Firm’s full range of practice and industry areas serve international and national clients from offices in Atlanta, Austin, Chicago, Dallas, Hong Kong, Houston, London, Los Angeles, New Orleans, New York, Sacramento, San Francisco and Washington, D.C. It has an excellent reputation in complex litigation, regulatory and transactional work, with its 650-plus lawyers building collaborative relationships and crafting creative solutions – all designed and executed to meet clients’ long-term strategic goals.

Michael can be reached at 212-415-8573 or mkushner@lockelord.com