



Gretchen Harders

Member of the Firm

New York

875 Third Avenue
New York, New York 10022
Tel: 212-351-3784
Fax: 212-878-8600

gharders@ebglaw.com

GRETCHEN HARDERS is a Member of the Firm in the Employee Benefits and Executive Compensation practice, in the firm's New York office.

Ms. Harders' practice focuses on all aspects of executive compensation and employee benefits law. Ms. Harders counsels a broad range of clients on executive compensation and employee benefit issues, tax-qualified and non-qualified plans, 401(k) plans, the Patient Protection and Affordable Care Act, deferred compensation, executive incentive compensation plans, executive employment and severance agreements, Section 409A compliance, equity-based compensation plans, multiemployer plans and health and welfare plans and trusts.

Ms. Harders:

- Advises corporate clients on employee benefits compliance matters, tax-qualified pension plan compliance, defined benefit plans, Section 401(k) plans, multiemployer plan funding and administration, health and welfare benefit plans and fringe benefit plans
- Represents corporate clients and health care providers on health and welfare benefit plans, health care products and the impact of the Patient Protection and Affordable Care Act
- Advises both corporate and individual clients on executive compensation issues, including the design of executive employment contracts, incentive compensation arrangements, stock option plans and severance agreements, with a concentration in cross-border executive compensation and the Dodd-Frank Wall Street Reform and Consumer Protection Act
- Represents tax-exempt and not-for-profit institutions with respect to pension plans, executive compensation, deferred compensation and employee benefits compliance matters

Ms. Harders is a frequent speaker on various employee benefit issues and developments and has authored articles on various topics of ERISA and employee benefits law, including the Patient Protection and Affordable Care Act.

Ms. Harders has been selected by her peers for inclusion in *The Best Lawyers in America*® in the field of Employee Benefits (ERISA) Law (2014 to 2021). She was also recommended by *The Legal 500 United States* in the category of Employee Benefits, Executive Compensation, and Retirement Plans: Design (2013, 2014, 2018, 2019), and named to the *New York Metro Super Lawyers* list in the area of Employee Benefits (2013 to 2020).

Publications:

- Chapter 24, "Claims, Disputes, and Settlements," *Section 409A Handbook* (BNA Books, Fall 2010).
- "Surprises for Publicly-Traded Multinational Employers: Complying with Section 409A of the U.S. Internal Revenue Code," *International Legal News*, Volume 5, Issue 2 (Aug. 15, 2008).
- "Applying new US tax rules on deferred compensation to cross border arrangements," *PLC Cross Border Employee and Labour Benefits Handbook 2007/8*, with Howard Pianko (Sept. 13, 2007).
- "Cross-border employment contracts — practical considerations for the multinational employer," *PLC Cross Border Employee and Labour Benefits Handbook 2006/7*, with Howard Pianko (Aug. 10, 2006).
- "Employer Stock Funds in Corporate Transactions: Tax and ERISA Considerations," *BNA Tax Management Compensation Planning Journal* (Feb. 2004).
- "Employer Stock Funds in Corporate Transactions: Federal Securities Law Considerations," *BNA Tax Management Compensation Planning Journal* (April 2004).

Education

- University of Minnesota Law School (J.D., cum laude, 1997)
- University of Chicago (B.A., 1989)

Bar Admissions

- New York

Practice Areas

- Employee Benefits and Executive Compensation
- Mergers, Acquisitions & Divestitures

Industries

- Health Care and Life Sciences Industry

Memberships

- American Bar Association, Employee Benefits Committee, Tax Section

- New York State Bar Association, Employee Benefits Committee, Tax Section