



Sharon L. Lippett

Member of the Firm

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SHARON L. LIPPETT is a Member of the Firm in the Employee Benefits and Executive Compensation practice, in the New York office of Epstein Becker Green. She has substantial experience in matters relating to tax-qualified and nonqualified retirement plans, welfare plans, cafeteria plans, fiduciary matters, and plan asset entities. In 2017 and 2018, she was recommended by *The Legal 500 United States*, in the area of Employee Benefits, Executive Compensation and Retirement Plans: Design. Her practice focuses on the design, establishment, communication, and legal compliance of compensation and benefit arrangements, including non-qualified deferred compensation plans and qualified retirement plans.

Ms. Lippett:

- Counsels fiduciaries, including investment fiduciaries of plans sponsored by employers in the financial services industry, among others, on the administration of retirement plans and welfare plans, on the formulation and implementation of policies for the investment of retirement plan assets, and on the application of ERISA's plan asset rules to plan investments
- Provides advice on compensation and benefit matters and legal compliance (related to ERISA and HIPAA) in connection with corporate transactions and plan terminations, securities offerings, and credit agreements
- Advises investment managers of plan asset entities regarding the requirements imposed by ERISA
- Counsels employers on the design, administration, and regulatory compliance of tax-qualified defined benefit and defined contribution plans, non-qualified deferred compensation plans, and other arrangements
- Drafts agreements between plan sponsors and plan service providers, such as trustees, record keepers, asset managers, third-party administrators, insurers, and auditors

Before joining Epstein Becker Green, Ms. Lippett was an attorney in the Compensation, Governance & ERISA Group of a large international law firm. Prior to practicing law, Ms. Lippett was a compensation and benefits manager in the corporate headquarters of a major U.S. corporation.

Representative Experience

- Served as benefits counsel to sponsors of tax-qualified and non-qualified retirement plans
- Counseled borrowers and lenders on the ERISA-related provisions of credit agreements and on promissory notes
- Advised issuers and underwriters on the ERISA-related provisions in documents related to securities offerings
- Counseled a tax-exempt entity on the application of Section 457(f) of the Internal Revenue Code covering ineligible deferred compensation plans of tax-exempt entities
- Advised asset managers on the requirements applicable to an ERISA plan asset fund

Education

- Rutgers University School of Law – Newark (J.D.)
- New York University, Stern School of Business (M.B.A., with distinction)
- Washington University (B.A.)
 - Phi Beta Kappa

Bar Admissions

- New York

Practice Areas

- Employee Benefits and Executive Compensation
- Mergers, Acquisitions & Divestitures
- Privacy and Security Law
- Tax

Industries

- Financial Services

News & Publications

January 9, 2019

The Proposed Expansion of Health Reimbursement Arrangements: Is This a Game Changer for Employers?

Employee Benefits and Executive Compensation Client Alert

November 29, 2018

Proposed Rules Loosen Restrictions on Hardship Withdrawals

Health Employment and Labor Blog

September 20, 2018

Plan Sponsors and Participating Employers: Executive Order May Be a Gift

Health Employment And Labor Blog

July 24, 2018

NYC Employers: Required Payroll Contributions to IRAs May Be Coming

Health Employment and Labor Blog

June 11, 2018

ERIC Weekly Retirement eNewsletter Features Tip from Sharon Lippett, Epstein Becker Green

ERIC Weekly Retirement eNewsletter

February 23, 2018

Notice to Financial Advisers: State Regulators Are Enforcing the DOL Fiduciary Rule

Financial Services Employment Law Blog

January 16, 2018

April 1, 2018 Applicability Date for Final Regulations on Claims Procedures for Plans Providing Disability Benefits

Employee Benefits Client Alert

October 13, 2017

Trump Administration Proposes Delay to the New Disability Claims and Appeals Regulations

Employee Benefits Client Alert

October 10, 2017

Plan Sponsors: Potential Targets for IRS Compliance Examinations

Financial Services Employment Law Blog

Summer 2017

Benefits Litigation Update - Summer 2017

June 5, 2017

Employment Law This Week®: Fiduciary Rule Takes Effect June 9, Rescission of Persuader Rule, Title VII & Sexual Orientation, Overhauling the NLRA

Episode 74: Week of June 5, 2017

June 5, 2017

No More Delays for Fiduciary Rule: An Interview with Sharon L. Lippett

Employment Law This Week

May 31, 2017

No Delay to DOL Fiduciary Rule: June 9, 2017 Applicability Date Stands (for the Most Part)

Financial Services Employment Law Blog

May 11, 2017

Trump's Tax Plan and 401(k)s: What's Old Could Be New Again

Law360

May 9, 2017

Potential Impact of Trump Tax Reform Plan on Retirement Plans: What's Old Could Be New Again

Financial Services Employment Law Blog

April 7, 2017

DOL Delays Fiduciary Rule

Financial Services Employment Law Blog

March 2, 2017

Delayed: DOL's Fiduciary Rule

Financial Services Employment Law Blog

February 16, 2017

Prince v. Sears: A Reminder About the Benefits of Complete Preemption

Retail Labor and Employment Law Blog

February 2, 2017

New DOL FAQs Provide Additional Guidance (and Comfort) for Plan Sponsors

Financial Services Employment Law Blog

January 23, 2017

A New Year and a New Administration: Five Employment, Labor & Workforce Management Issues That Employers Should Monitor

Take 5 Newsletter

December 22, 2016

Sharon Lippett Mentioned in "Alumni Updates"

Rutgers Law School Alumni Updates

December 1, 2016

Sharon Lippett Mentioned in *New York Law Journal's* "On the Move"

New York Law Journal

December 1, 2016

Compensation Based on Assets Under Management May Raise Conflict of Interest Concerns Requiring a Prohibited Transaction Exemption

Financial Services Employment Law Blog

November 17, 2016

Sharon Lippett, Andrew Shapiro Mentioned in "Workflows: Law Firm News for Nov. 17, 2016"

Bloomberg BNA Daily Labor Report

November 7, 2016

Sharon Lippett Featured in "Epstein Becker Hires Shearman & Sterling Benefits Atty"

Law360