Nancy D. Lapera

Member

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Nancy D. Lapera is chair of the Employee Benefits Section of the Corporate and Business Department.

She counsels companies and individuals on all aspects of tax-qualified retirement plans, cafeteria and fringe benefit plans and non-qualified benefit arrangements. Her clients include corporations, partnerships, proprietorships, individuals, banks and hospitals and other tax-exempt organizations.

Nancy handles the design and maintenance of defined contribution and defined benefit plans, as well as a variety of other employee benefit plans, including all aspects of compliance with the Internal Revenue Code and ERISA laws and regulations, advice and representation as to IRS and DOL audits and voluntary compliance programs.

Nancy advises clients as to plan distributions, rollovers and benefits administration. She also handles estate planning and administration aspects of employee benefits.

Practice Areas

Employee Benefits; Health Care; Hospitals and Health Care Institutions; Physicians and Other Health Care Practitioners; Corporate and Business

Representative Experience

- Counseling employers and trustees as to a variety of ERISA issues including fiduciary responsibility, plan investments, prohibited transaction rules and exemptions, plan asset and plan expense requirements

- Advising on tax-qualified retirement plan mergers and terminations in context of corporate mergers, acquisitions and relocations as well as all aspects of plan terminations under Internal Revenue Service and Pension Benefit Guaranty Corporation requirements
- Developing supplemental nonqualified deferred compensation programs for key executives including rabbi trusts and other funding arrangements
- Analysis, development and implementation of retirement plans and deferred compensation arrangements for tax-exempt entities including 403(b) and 457 arrangements
- Rendering advice to institutional clients on retirement products such as IRAs and qualified plans including all aspects of compliance

Bar and Court Admissions

Connecticut

U.S. District Court, District of Connecticut

Education

Syracuse University College of Law, J.D.

Wells College, B.A., *cum laude*

Publications

"Supreme Court Decision Imposing Personal Liability Should Prompt Review of Fiduciary Procedures," *(Reprinted with permission from The FIA Perspective)*, May 19, 2008

Professional Affiliations

American Bar Association

Connecticut Bar Association

American Society of Pension Professionals and Actuaries - affiliate member

Honors and Awards

Listed in *The Best Lawyers in America* in the area of employee benefits (ERISA) law since 1995.

Selected to the *Connecticut Super Lawyers* list in 2006 in the area of employee benefits

*For more about the standards for inclusion in Best Lawyers in America, please see www.bestlawyers.com/news/news.aspx?event_id=47.

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**For more about the standards for inclusion in Connecticut Super Lawyers, please see www.superlawyers.com/connecticut/selection_details.html.