

Partner

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Practice Areas

Employee Benefits, ERISA &
Executive Compensation
Labor & Employment

Bar Admissions

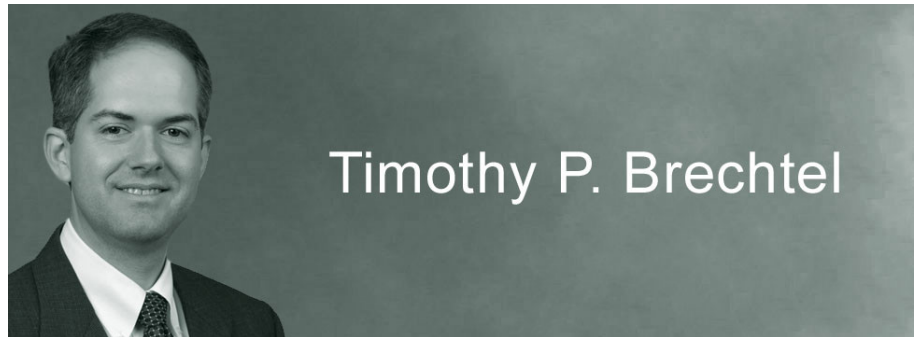
Louisiana, 1996

Education

Boston University School of Law,
LL.M. in Taxation, 1996; Bigelow
Deland Scholarship

Paul M. Hebert Law Center,
Louisiana State University, J.D.,
1995; Judge Alvin B. Rubin
Scholarship

Louisiana State University, B.S. in
International Trade and Finance,
1992; Beta Gamma Sigma



Tim Brechtel began his career with a national accounting firm, practicing in the areas of federal income taxation and employee benefits. His current practice focuses on assisting employers with establishing, administering, merging, and terminating qualified retirement plans, nonqualified deferred compensation arrangements under Code Section 409A, health plans, cafeteria plans, health savings accounts, flexible spending accounts, transportation, and other fringe benefit plans.

Mr. Brechtel reviews plan documents for compliance with applicable law and drafts plan documents, summary plan descriptions, and participant communications. He assists employers and service providers with establishing appropriate safeguards and procedures for protecting health information in accordance with HIPAA's privacy requirements. He reviews qualified domestic relations orders and qualified medical child support orders and helps employers draft procedures for the review of such orders. His retirement plan experience includes both defined contribution and defined benefit plans.

Mr. Brechtel assists clients with employee benefit due diligence in connection with merger and acquisition transactions and the drafting of benefits provisions in purchase agreements. He advises clients on fiduciary duty and prohibited transaction issues, including advice regarding the propriety of proposed transactions and preparing applications to governmental agencies to address compliance lapses. He assists employers ranging in size from sole proprietorships to large multinational corporations.

Mr. Brechtel is a member of the Association of Employee Benefit Planners of New Orleans and the SouthWest Benefits Association (Board Member). He is also active in several local civic organizations, including the Camp Fire USA Greater New Orleans Council (President, Board of Directors) and the Benjamin

Franklin High School Alumni Association (Board Member, past President).

Noteworthy

- Listed in the 2008 edition of *Louisiana Super Lawyers* in the area of Employee Benefits/ERISA (also listed in 2007)
 - **BV® Peer Review Rating in Martindale-Hubbell.** *CV, BV and AV are registered certification marks of Reed Elsevier Properties Inc., used in accordance with the Martindale-Hubbell certification procedures, standards and policies. Martindale-Hubbell is the facilitator of a peer review rating process. Ratings reflect the confidential opinions of members of the Bar and the Judiciary. Martindale-Hubbell Ratings fall into two categories—legal ability and general ethical standards.*
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Presentations

- "Roth 401(k)s and Pension Protection Act Changes Impacting Estate Planning with Retirement Plans"
Sheraton New Orleans Hotel, March 16, 2007
- "Employee Benefits in Mergers and Acquisitions"
SouthWest Benefits Association/IRS 17th Annual Benefits Conference, Dallas, Texas, November 15, 2006
- "Changes in Qualified Deferred Compensation Plans Under the Pension Protection Act of 2006"
Louisiana Society of Certified Public Accountants, University of New Orleans, October 24, 2006
- "Compensating the Executive: Roth 401(k)s and Deferred Management Seminar"
Tulane Family Business Center Wealth Management Seminar, New Orleans, Louisiana, May 11, 2006
- "After the Hurricanes: Opportunities and Challenges for Maritime, Energy and Environment"
The Woodlands Chamber of Commerce, The Woodlands, Texas, December 27, 2005
- "Introduction to Cafeteria Plans"
Lorman Education Services, New Orleans, Louisiana, April 21, 2005
- "COBRA, LA Continuation Coverage, FSAs, HRAs and HSAs"
New Orleans Association of Health Underwriters, Metairie, Louisiana,

January 14, 2005

- Certificate in HR Management
Council on Education in Management, August 2004
- Certificate in HR Management
Council on Education in Management, January 2004
- Certificate in Employment Law
Council on Education in Management, November 2003
- "Section 125 Cafeteria Plans"
New Orleans, Louisiana, August 1, 2003
- "Impact of New HIPAA Medical Privacy Rules on Employers"
New Orleans, Louisiana, July 16, 2003
- "Taking the Mystery Out of the HIPAA Medical Privacy Rules for Employers and Group Health Plans"
The Woodlands, Texas, July 11, 2003
- "Employment Record Compliance in Louisiana: HIPAA and COBRA"
Council on Education in Management, New Orleans, Louisiana, June 27, 2003
- Certificate in Employment Records Compliance
Council on Education in Management, June 27, 2003
- "Legislative Update"
Association of Employee Benefit Planners of New Orleans, Metairie, Louisiana, December 9, 2002
- "Current Developments in Employee Benefits"
Louisiana Society of Certified Public Accountants, New Orleans, Louisiana, November 21, 2002
- "Current Developments in Employee Benefits"
American Society of Women Accountants, New Orleans, Louisiana, November 15, 2002
- "Current Developments in Employee Benefits"
New Orleans, Louisiana, October 18, 2002
- "Ensuring that Your Organization is in Compliance with Mandatory Benefit Laws: ERISA, COBRA and HIPAA"
Council on Education in Management, New Orleans, Louisiana, October 4, 2002
- "Recent Developments in Employee Benefits"
Louisiana Department of Labor Job Service Seminar, Metairie, Louisiana, September 13, 2002
- "Current Developments in Employee Benefits"

Association of Employee Benefit Planners of New Orleans, Metairie, Louisiana, June 10, 2002

- "Family and Medical Leave Act: Effect on Benefits"
Lorman Education Services, New Orleans, Louisiana, May 3, 2002
- "Current Developments in Employee Benefits"
Louisiana Society of Certified Public Accountants, University of New Orleans, April 23, 2002
- "Cafeteria Plan Election Changes"
Baton Rouge, Louisiana, September 15, 2000
- "Cafeteria Plan Election Changes"
Louisiana Society of Certified Public Accountants, University of New Orleans, September 12, 2000

Publications

- "Same Benefits for John and Harry as John and Mary?"
Louisiana Employment Law Letter, March 2005

Memberships

- American Bar Association (Member, Section on Taxation)
- Association of Employee Benefit Planners of New Orleans
- Benjamin Franklin High School Alumni Association (Board Member, past President)
- Board Certified Tax Law Specialist, Louisiana Board of Legal Specialization (Member, Tax Law Examination Committee, 2005–2006)
- Camp Fire USA Greater New Orleans Council (President, Board of Directors)
- Louisiana State Bar Association (Member, Section on Taxation)
- SouthWest Benefits Association (Board Member)

Court Admissions

M.D. La., 2000