

Partner

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### Practice Areas

Employee Benefits, ERISA  
& Executive Compensation

Health Care Reform  
Resource Center

Labor & Employment

Tax & Estates

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### Bar Admissions

Louisiana, 1996

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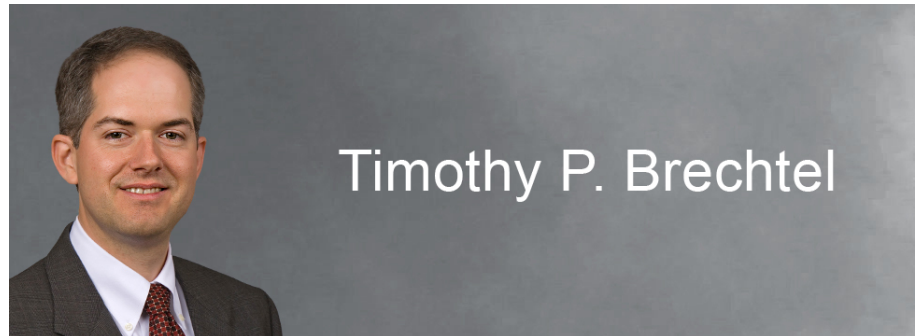
### Education

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

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Tim Brechtel began his career with the national accounting firm PricewaterhouseCoopers. His current practice focuses on assisting employers with establishing, administering, merging, and terminating qualified retirement plans, such as 401(k) plans and employee stock ownership plans (ESOPs), as well as nonqualified deferred compensation arrangements under Code Section 409A, health plans, cafeteria plans, severance plans, separation agreements, health savings accounts, flexible spending accounts, transportation, and other fringe benefit plans. His retirement plan experience includes both defined contribution and defined benefit plans. He is a Board-Certified Tax Specialist as certified by the Louisiana Board of Legal Specialization.

Mr. Brechtel reviews plan documents for compliance with applicable laws and drafts plan documents, summary plan descriptions, participant communications, and plan policies and procedures. He assists employers and service providers with establishing appropriate safeguards and procedures for protecting health information in accordance with the privacy requirements of the Health Insurance Portability and Accountability Act (HIPAA). He assists employers and employees with the income tax aspects of retirement, welfare, and deferred compensation plan benefits.

Mr. Brechtel assists clients with employee benefits issues in connection with merger and acquisition transactions. He advises benefits committees and human resource personnel on fiduciary duty and prohibited transaction issues, including advice regarding the propriety of proposed transactions and preparing applications to government agencies to avoid penalties and address compliance lapses. He assists employers ranging from sole proprietorships to large multinational corporations.

Mr. Brechtel is the secretary of the SouthWest Benefits Association and a

member of the Association of Employee Benefit Planners of New Orleans. He is also active in several local civic organizations, including the Camp Fire USA Greater New Orleans Council and the Benjamin Franklin High School Alumni Association.

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#### **Noteworthy**

- Listed in *The Best Lawyers in America*® 2012 (Copyright 2011 by Woodward/White, Inc., Aiken, SC) in the area of Employee Benefits (ERISA) Law (listed annually since 2011)
  - Listed in the 2008 edition of *Louisiana Super Lawyers* in the area of Employee Benefits/ERISA (also listed in 2007)
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#### **Presentations**

- "Mid-Term Congressional Elections Mean Changes, But Not Necessarily The Changes You Want" (New Orleans)  
Inn on Bourbon, New Orleans, Louisiana, April 12, 2011
- "The Times They Are A-Changing: Change is What the Obama Administration Promised, and Change is What We've Got" (Lafayette)  
October 27, 2010
- "The Times They Are A-Changing: Change is What the Obama Administration Promised, and Change is What We've Got" (Baton Rouge)  
June 3, 2010
- "The Times They Are A-Changing: Change is What the Obama Administration Promised, and Change is What We've Got" (New Orleans)  
Jones Walker, New Orleans, Louisiana, March 11, 2010
- "Administrative and Legal Issues in Implementing Wellness Programs"  
2009 SouthWest Benefits Association/Internal Revenue Service Plan Administration Skills Workshop, Houston, Texas, March 6, 2009
- "Legal Issues in Wellness Plans"  
New Orleans Association of Health Underwriters, Metairie, LA,  
February 18, 2009
- "In-Depth EPCRS Review"  
American Bar Association Section on Taxation Mid-Year Meeting, New Orleans, Louisiana, January 10, 2009

- "Loans, Distributions, and Other Times Money Moves"  
SouthWest Benefits Association Plan Administration Skills Workshop,  
Houston, Texas, February 22, 2008
- "Enhancing Executive Compensation with Qualified Plans"  
SouthWest Benefits Association/IRS 18th Annual Employee Benefits  
Conference, Dallas, Texas, November 16, 2007
- "Pension Protection Act of 2006"  
New Orleans, Louisiana, May 17, 2007
- "Changes to Defined Contribution Plans Under the Pension Protection  
Act"  
Association of Employee Benefit Planners of New Orleans, April 2,  
2007
- "Roth 401(k)s and Pension Protection Act Changes Impacting Estate  
Planning with Retirement Plans"  
Louisiana State Bar Association, New Orleans, Louisiana, March 16,  
2007
- "Employee Benefits in Mergers and Acquisitions"  
SouthWest Benefits Association/IRS 17th Annual Employee 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

- "Taking the Mystery Out of the HIPAA Medical Privacy Rules for Employers and Group Health Plans"  
The Woodlands, Texas, July 11, 2003
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#### **Publications**

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

- American Bar Association (Member, Section of Taxation)
  - Association of Employee Benefit Planners of New Orleans
  - Benjamin Franklin High School Alumni Association (Board Member, Past President)
  - Board-Certified Tax Specialist as Certified by the Louisiana Board of Legal Specialization (Member, Tax Law Examination Committee, 2005–2006)
  - Camp Fire USA Greater New Orleans Council (Board Member, 2003–2010; Treasurer, 2003–2006; Past President)
  - Louisiana State Bar Association (Member, Section of Taxation)
  - National Center for Employee Ownership
  - SouthWest Benefits Association (Member, Board of Directors, 2007–2010; Secretary, 2009–2010)
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#### **Court Admissions**

M.D. La., 2000

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