



Michael Chan

Associate

Los Angeles
333 South Hope Street
Forty-Third Floor
Los Angeles , CA 90071

Tel: 213.617.5537
Fax: 213.620.1398
mchan@sheppardmullin.com

PRACTICE AREAS

- Tax

OVERVIEW

Mr. Chan is an associate in the Tax, Employee Benefits, and Executive Compensation Practice Groups in the firm's Los Angeles office.

Areas of Practice

Retirement Plans

Mr. Chan counsels employers with respect to the design, administration and legal compliance of qualified retirement plans, including defined benefit plans, employee stock ownership plans, tax-sheltered annuities and defined contribution plans. His experience in this area includes (i) advising plan sponsors (in addition to plan administrators, trustees and other plan fiduciaries) with respect to their fiduciary obligations, including reporting and disclosure requirements, under the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), (ii) representing plan sponsors seeking amnesty under the Internal Revenue Service's Employee Plans Compliance Resolution System and the Department of Labor's Voluntary Fiduciary Correction Program, and (iii) assisting plan sponsors with various other compliance issues that arise in the day-to-day operations of qualified retirement plans.

Welfare Benefit Plans

Mr. Chan also has extensive experience in assisting employers with the maintenance and administration of welfare benefit arrangements, such as cafeteria plans (also known as Section 125 plans), medical expense and dependent care reimbursement programs, medical plans for active and retired employees, severance plans and self-funded plans involving voluntary employees' beneficiary associations (also known as VEBAs) established under Internal Revenue Code Section 501(c)(9). Additionally, Mr. Chan frequently counsels employers regarding their obligations under COBRA and HIPAA.

Transactional Counseling

A significant portion of Mr. Chan's practice involves advising clients with respect to the employee benefits and ERISA-related issues that arise in the context of mergers and acquisition transactions. His experience in this area includes negotiating and drafting provisions for transactional documents to reflect the division of responsibilities for employee benefit-related liabilities and the representations and warranties regarding such liabilities.

EDUCATION

- LL.M., New York University School of Law, 2003
- J.D., University of Oregon School of Law, 2002
- B.A., University of California, Los Angeles, 1997

ADMISSIONS

- California