

Contact

Andrea S. Rattner

Partner

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Andrea S. Rattner is a partner in the Tax Department and member of the Compensation & Benefits Group. For more than 30 years, her practice has focused on a broad range of executive compensation and employee benefits matters, advising clients on an ongoing basis as well as in the context of corporate transactions and other transformative and unique situations. Her clients include public and private companies, boards of directors, compensation committees and senior executives in a broad range of industries. Andrea has been involved in Firm management for many years, having served as a member of the Executive Committee and a former chair of the Tax Department.

Andrea counsels clients with respect to the tax, securities, corporate governance, stock exchange, ERISA and other implications affecting executive compensation arrangements. Andrea regularly provides advice regarding equity arrangements (such as stock options, restricted stock, RSUs, LLC/partnership interests and phantom equity), employment agreements, change-in-control agreements and all other types of compensation arrangements (including incentive awards, SERPs, deferred compensation and "409A" covered and exempt arrangements).

She counsels clients on benefits and compensation matters arising in all types of corporate transactions, including mergers & acquisitions, spin-offs, restructurings,

joint ventures, debt and equity offerings and bankruptcies. In numerous transactions, she has addressed the treatment of stock options and other equity awards, change-in-control and "golden parachute" tax issues, severance obligations and separation agreements, the negotiation of new employment agreements and other executive arrangements, retention and other bonus plans, benefit plan liabilities, COBRA, PBGC-related issues and post-closing benefit plan and compensation structures and integration.

Andrea also advises clients on compliance with ERISA, the Internal Revenue Code, and other laws affecting employee benefit plans, as well as plan design, administration, termination, fiduciary duty issues, prohibited transactions, qualification requirements and other matters concerning pension, profit-sharing, employee stock ownership, 401(k), and other types of plans. She has extensive experience with respect to the legal consequences relating to the use of employer stock in tax-qualified plans such as ESOPs, profit-sharing, stock bonus and pension plans.

Andrea has been lauded by various legal rankings directories, including Chambers USA and Legal 500, noting that her "depth of knowledge and involvement in this practice area, [including] the business and trends, is terrific." She is also recognized for having an "excellent understanding of the business community" and for being "pro-active in keeping clients up to date." She writes and lectures frequently on employee benefits and executive compensation matters and is a co-editor and chapter author of *Executive Compensation* (Law Journal Press). Since 1993, she has served as an adjunct professor on the faculty of Cornell University (New York State School of Industrial & Labor Relations-Management Programs). Andrea is also active in Proskauer's relationship with the Women Corporate Directors (WCD), the only global membership organization of its kind focused on helping women obtain and succeed in board positions.

Practices

Tax, Executive Compensation, Compensation & Benefits

Industries

Private Capital, Real Assets

Market Solutions

Corporate Governance, Environmental, Social and Corporate Governance (ESG)

Education

Benjamin N. Cardozo School of Law, J.D.

Editor, *Women's Annotated Legal Bibliography*

Cornell University, A.B.

Admissions & Qualifications

New York

Court Admissions

U.S. District Court, New York, Eastern District

U.S. District Court, New York, Southern District

Memberships

New York City Bar (Past Chair of Employee Benefits Committee)

American Bar Association (Section on Taxation, Employee Benefits Committee)

Co-Chair, Dean’s Advisory Council, Cardozo School of Law

Leadership Council, Member, Women Corporate Directors

Awards & Recognition

Chambers USA: New York: Employee Benefits & Executive Compensation, 2026

BTI Consulting Group: Client Service All-Star, 2025

Corporate Counsel: Women, Influence and Power in Law Awards: Best Mentor, 2023

Euromoney Americas Women in Business Law Awards 2023: Tax Lawyer of the Year

Thomson Reuters Stand-Out Lawyer 2023-2025

Chambers USA: New York: Labor & Employment: Employee Benefits & Executive Compensation 2013-2025

Best Lawyers in America 2020-2027

Top 50 Women New York Metro Super Lawyers, 2019-2022

Top 50 Female New York Super Lawyers 2010-2014

Top 100 New York Super Lawyers 2013-2014

Lawdragon 500 Leading U.S. Corporate Employment Lawyers 2020-2027

Lawdragon & Human Resource Executive Most Powerful Employment Attorneys,

Top 20 Employee Benefits and ERISA 2011-2019

The Legal 500 United States: Employee Benefits, Executive Compensation and Retirement Plans: Transactional 2009, 2012-2015, 2017-2025 (Leading Lawyer 2025), 2026 (Leading Partner)

The Legal 500 United States: Employee Benefits, Executive Compensation and Retirement Plans: Design 2017-2018, 2020

The Legal 500 United States: Tax: Domestic Tax: East Coast 2011-2014

The Legal 500 United States: Tax/Employee Benefits 2008-2012

The Legal 500 United States: Mergers & Acquisitions: National Firms: Large Deals 2007

Euromoney Americas Women in Business Law Awards 2023: Short-listed Corporate Governance Lawyer of the Year; 2022: Short-listed, Tax Lawyer of the Year and Corporate Governance Lawyer of the Year; 2014, 2016-2018: Short-listed, Labor & Employment

Corporate Counsel: National Women in Law Awards: Collaborative Leadership 2018

Diversity Journal Women Worth Watching 2014

The Legal Aid Society’s Outstanding Pro Bono Service Award 2005, 2008

Fellow, American College of Employee Benefits Counsel, 2012 to date

Cardozo Faculty Award, Best Student Writing, 1986