



Contact

Andrea S. Rattner

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Andrea S. Rattner is a partner in the Tax Department and member of the Employee Benefits & Executive Compensation 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 is also involved in the Firm's management, serving as a member of the Executive Committee and as the immediate past 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").

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

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. 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 Foundation (WCD), the only global membership organization of its kind focused on helping women obtain and succeed in board positions.

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Practices

Tax, Employee Benefits & Executive Compensation

Industries

Health Care

Market Solutions

Corporate Governance

Education

Benjamin N. Cardozo School of Law, J.D., 1986

Editor, *Women's Annotated Legal Bibliography*

Cornell University, A.B., 1983

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

Awards & Recognition

Chambers USA:New York: Labor & Employment: Employee Benefits & Executive Compensation 2013-2020

Best Lawyers in America 2020

Top 50 Female New York Super Lawyers 2010-2014

Top 100 New York Super Lawyers 2013-2014

The Legal 500 United States: Employee Benefits, Executive Compensation and Retirement Plans: Transactional 2009, 2012-2015, 2017-2020

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

Lawdragon & Human Resource Executive Most Powerful Employment Attorneys,

Top 20 Employee Benefits and ERISA 2011-2019

New York Super Lawyers 2006-2019

Euromoney Americas Women in Business Law Awards 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

Cardozo Faculty Award, Best Student Writing

Fellow, American College of Employee Benefits Counsel

"Top 50 Women," New York Metro Super Lawyers, 2019