



Contact

Gwen J. Lourie

Associate

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Gwen J. Lourie, a senior employee benefits associate, has been practicing employee benefits law for over 25 years. She is involved in every aspect of employee benefits law, including the formation of complex plans, the qualification of such plans with the Internal Revenue Service, and fiduciary responsibility issues. She also provides daily advice to boards of trustees and plan administrators on all issues relating to a plan's operation and administration.

Gwen represents every conceivable type of employee benefits plan, including defined benefit, defined contribution, annuity, 401(k), and various types of health and welfare plans. While she represents both single employer and multiemployer plans, Gwen specializes in representing Taft-Hartley multiemployer plans in the entertainment industry, particularly the theatre industry. In fact, Gwen represents nearly two dozen multiemployer plans, the majority of which are in the theatre industry.

In addition to providing day-to-day legal advice, Gwen counsels plan fiduciaries on the provisions of the Internal Revenue Code and ERISA's prudent person standard, as well as a host of other federal and state laws governing the operation of benefit plans (such as the ADEA, COBRA, HIPAA and the FMLA). With the recent escalation of health care costs, she has devoted a considerable amount of time to assisting plan sponsors and fiduciaries in addressing the impact of such costs on the health and welfare plans that she represents. In the pension arena, she has

assisted fiduciaries of plans that have recently encountered difficulty in meeting ERISA's minimum funding standards, due in large part to the unprecedented decline in the stock market over the past few years. In addition, Gwen has represented multiemployer plans and their trustees in audits before various federal government agencies and in disputes involving claims for benefits by participants and their beneficiaries.

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Practices

Employee Benefits & Executive Compensation

Education

New York University School of Law, LL.M., 1982

(Taxation)

Rutgers University School of Law, Newark, J.D., 1975

Notes and Comments Editor, *Rutgers Law Review*

Cornell University, B.A., 1971

Admissions & Qualifications

New Jersey

New York

Court Admissions

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

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

U.S. District Court, New Jersey

U.S. Tax Court

U.S. Supreme Court

Awards & Recognition

The Legal 500 United States: Labor & Employment: Employee Benefits & Executive Compensation 2012