



Contact

Ira G. Bogner

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Ira G. Bogner is Managing Partner of the Firm. He is the immediate former chair of the Firm's Tax Department. He is a member of the Employee Benefits & Executive Compensation Group and a former member of the Firm's Executive Committee. Ira represents a varied list of clients, including financial service companies, entertainment industry clients, and tax-exempt organizations, and also actively represents individual executives in executive compensation matters.

Ira counsels clients with respect to the tax, securities law disclosure, corporate governance, stock exchange and other requirements relevant to executive compensation arrangements. Ira also provides advice regarding equity arrangements, employment agreements, change in control agreements and all other types of executive compensation arrangements, including guidance regarding "409A," "162m," "457A," and "280G."

Ira frequently is called on to structure and analyze alternative investments for pension trusts and other exempt organizations. He also works with the Firm's corporate and real estate lawyers in structuring and maintaining investment funds that include participation by pension plans. Through his work in the investment fund area Ira has obtained substantial experience in applying the rules provided under the "plan asset" regulations, including the operation of venture capital operating

companies and real estate operating companies. He has assisted in the formation of private equity, real estate, infrastructure and hedge funds, including “fund of funds.” Ira also has advised clients on both avoiding ERISA “plan asset” status and operating an investment fund in accordance with ERISA.

Areas of Concentration

Ira has provided guidance to clients on a wide variety of matters in the areas of employee benefits and executive compensation, including:

- investment of plan assets
- implementation of employee benefit plans
- employee benefit issues in mergers and acquisitions
- awarding of equity-based compensation
- negotiation and drafting of employment agreements and severance arrangements
- structuring, analyzing and maintaining investment funds that are suitable for plan investors

Thought Leadership

Ira has published a number of articles in publications such as *The New York Law Journal*, *The New Jersey Law Journal*, *The Daily Deal*, *The Journal of Pension Planning and Compliance*, *Mergers and Acquisitions (The Monthly Tax Journal)*, *The Journal of Taxation and Regulation of Financial Institutions*, *The Metropolitan Corporate Counsel*, *European Private Equity & Venture Capital Associations*, *The LPA Anatomised* and *Private Equity International* and has been named to the Board of Advisors of the *Journal of Taxation and Regulation of Financial Institutions*. He also has lectured on topics such as the classification of workers, drafting employment agreements, equity alternatives for senior executives, investing IRA assets, the plan asset regulations, shareholder approval of equity plans, Code Section 409A, and key provisions for ERISA investors investing in a private equity fund.

Recognition

Ira has been recognized and ranked by various directories. *US Legal 500* has carried the following comments: "Ira Bogner is 'available, responsive and knowledgeable;" "Ira Bogner 'provides a level of comfort with respect to business issues that is rare in the world of ERISA;" "Ira Bogner is the 'go-to guy for fund sponsors needing help with ERISA.'"

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Practices

Private Funds, Registered Funds, Executive Compensation, Hedge Funds, Employee Benefits & Executive Compensation, Tax

Industries

Real Assets, Private Capital, Asset Management, Private Equity

Education

Fordham University School of Law, J.D.

Brandeis University, B.A.

cum laude

Admissions & Qualifications

New York

Connecticut

Memberships

New York City Bar Association:

Employee Benefits and Executive Compensation Committee

ERISA Fiduciary Duties and Plan Investments Subcommittee

Awards & Recognition

Best Lawyers in America: Lawyer of the Year, Employee Benefits (ERISA) Law, New York City 2025

Best Lawyers in America 2012-2025

Lawdragon 500 Leading U.S. Corporate Employment Lawyers 2022-2025

Chambers USA: New York: Employee Benefits & Executive Compensation 2014-2023

Chambers USA: Nationwide: Employee Benefits & Executive Compensation 2016-2018

The Legal 500 United States: U.S. Tax: Non-Contentious 2017, 2020-2022

The Legal 500 United States: International Tax 2016, 2018-2022

The Legal 500 United States: Labor & Employment - Executive Compensation 2009, 2013-2016, 2019-2023

The Legal 500 United States: Tax - Domestic Tax - East Coast 2014-2015

The Legal 500 United States: Tax - Employee Benefits 2008-2011

The Legal 500 United States: Investment Fund Formation - Private Equity Funds 2008-2009

The Legal 500 United States: Investment Fund Formation - Alternative/Hedge Funds 2009

The Legal 500 United States: Investment Fund Formation & Management 2008-2009

The Legal 500 United States: Corporate and Finance Edition 2007

The Legal 500 United States: Employee Benefits, Executive Compensation and Retirement Plans: Transactional 2024

Top 100 New York Super Lawyers 2010

New York Super Lawyers 2007-2022

Fellow, American Bar Foundation