



Contact

**Ira M. Golub**

**Partner**

Boston

+1.617.526.9888

igolub@proskauer.com

Ira M. Golub is a partner in the Employee Benefits & Executive Compensation Group. He practices exclusively in the employee benefits area. The nature of Ira's practice embraces virtually all aspects of employee benefits law, ranging from the establishment and design of pension, profit-sharing, welfare and executive compensation plans to the administration and termination of such programs.

Ira works regularly with both single employer and multiemployer pension, welfare, annuity, vacation and apprenticeship funds. He serves as fund counsel to numerous multiemployer funds in a variety of industries, providing advice to trustees and administrators in connection with the operation and maintenance of the funds. His understanding of the issues emanating from the operation of multiemployer funds is enhanced by his experience in effecting the termination and mergers of funds and representing contributing employers in disputes with employee benefit plans.

Ira has extensive experience representing employers in their efforts to manage withdrawal liability exposure. He has assisted numerous employers that have been assessed withdrawal liability in challenging, arbitrating and negotiating the settlement of such assessments. The fact that Ira formerly worked for an actuarial consulting firm and serves regularly as counsel to multiemployer funds that assess withdrawal liability enables him to bring a spectrum of analytical skills and a depth of experience when addressing withdrawal liability matters. He has provided advice to

employers in connection with highly complex and multi-faceted withdrawal liability problems, worked intensively with all withdrawal liability methods (including the hybrid withdrawal liability allocation method recently adopted by some large multiemployer funds) and given advice in connection with multiple withdrawal liability transactions involving liabilities in excess of a billion dollars. He has represented clients before the Pension Benefit Guaranty Corporation (PBGC) and has negotiated a number of agreements with the PBGC in transactional and other contexts (such as, for example, Section 4062(e) of ERISA). He has been a legal advisor in many situations involving bankruptcy and restructuring as it relates to withdrawal liability and pension underfunding.

Over the years, Ira has developed a particular capability representing plan sponsors and trustees in connection with the full range of fiduciary and other plan asset and investment issues. He also has a breadth of knowledge with respect to issues relating to welfare programs, and is considered a leading authority with respect to the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended (COBRA) and Health Savings Account. Ira is often called upon to provide advice relating to managing and modifying significant employer retiree medical liabilities and obligations. He frequently has been involved in providing advice to large corporations in connection with reductions-in-force, and with respect to the full range of employee benefit aspects arising in corporate mergers and acquisitions. Ira also works with government sponsored employee benefit plans that are not subject to ERISA.

Ira has published the *COBRA Handbook*, a comprehensive text on COBRA that is updated annually. He is a member of the Board of Editors of *HR Advisor*. In addition to having worked at a national actuarial consulting firm, Ira previously was a trial attorney for the National Labor Relations Board.

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#### Practices

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Labor & Employment, Strategic Corporate Planning, Employee Benefits & Executive Compensation

#### Industries

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Health Care

#### Education

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Georgetown University Law Center, J.D.

Cornell University School of Industrial & Labor Relations, B.S.

#### Admissions & Qualifications

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New York

#### Court Admissions

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U.S. Tax Court

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

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

#### Memberships

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American Bar Association (Labor and Employment Law Section Subcommittee on Welfare Plans, Section of Business Law Committee on Employee Benefits and Executive Compensation, Section of Business Law COBRA Subcommittee, Section of Business Law Subcommittee on Welfare Benefit Plans)

#### Awards & Recognition

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Best Lawyers in America 2021-2023

Chambers USA: New York: Employee Benefits & Executive Compensation 2015-2017

The Legal 500 United States: Labor & Employment: Employee Benefits and Executive Compensation 2016-2019

The Legal 500 United States: Labor & Employment: ERISA Litigation 2018-2019

New York Super Lawyers 2017-2022

New York Super Lawyers "Rising Stars" 2016