

Contact

Seth J. Safra

Partner

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Seth J. Safra leads Proskauer's Compensation & Benefits Group. Described by clients as "extremely knowledgeable, practical, and strategic," Seth advises clients on compensation and benefit programs.

Seth's experience covers a broad range of retirement plan designs, from traditional defined benefit to cash balance and floor-offset arrangements, ESOPs and 401(k) plans—often coordinating qualified and non-qualified arrangements. He also advises tax-exempt and governmental employers on 403(b) and 457 arrangements, as well as innovative new plan designs; and he advises on ERISA compliance for investments.

Seth also advises for-profit and non-profit employers, compensation committees, and boards on executive employment, deferred compensation, change in control, and equity and other incentive arrangements. In addition, he negotiates employment, separation, and other compensation agreements, and he advises on compensation and benefits in corporate transactions.

On the health and welfare side, Seth helps employers provide benefits that are cost-effective and competitive. He advises on plan design, including consumer-driven health plans with HSAs, retiree medical, fringe benefits, and severance programs, ERISA preemption, and tax and other compliance issues, such as nondiscrimination

and cafeteria plan rules.

Seth represents clients before the Department of Labor, IRS and other government agencies.

Seth has been recognized by *Chambers USA, The Legal 500, Best Lawyers, Law360, Human Resource Executive, Lawdragon* and *Super Lawyers.*

Practices

Compensation & Benefits, Pension Investing, Tax Controversy and Litigation, Executive Compensation

Education

Duke University School of Law, J.D.
summa cum laude
Duke Law Journal, Research Editor
Order of the Coif
John R. Parkinson Memorial Scholarship
James S. Bidlake Award
Georgia Institute of Technology, B.C.E.
Highest Honors
Tau Beta Pi
Cooperative Plan

Admissions & Qualifications

District of Columbia

Clerkships

U.S. Court of Appeals, Fourth Circuit - Hon. Paul V. Niemeyer

Court Admissions

Supreme Court of the United States
U.S. Court of Appeals, Fourth Circuit

Awards & Recognition

Chambers USA: District of Columbia: Employee Benefits & Executive Compensation, 2026

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

The Legal 500 United States: Tax: Not-for-Profit 2021-2022, 2024-2025

The Legal 500 United States: Employee Benefits, Executive Compensation and Retirement Plans: 2017-2026 (Next Generation 2017-2021) (Leading Lawyer 2022-2025) (Leading Partner 2026)

The Legal 500 United States: Employee Benefits & Executive Compensation (Transactions) 2017, 2019, 2024-2025

Chambers USA: District of Columbia: Employee Benefits & Executive Compensation 2018-2025

Chambers USA: District of Columbia: Employee Benefits & Executive Compensation: Up & Coming 2017

Lawdragon & Human Resource Executive Most Powerful Employment Attorneys, Top 40 Up-and-Comers 2016-2019

Best Lawyers in America 2019-2027