



## Gabriel S. Marinaro

Special Counsel

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### Practices

FOCUS: Employee Benefits and Executive Compensation

Independent Sponsors

Privacy, Data and Cybersecurity

Employee Benefits Litigation, Dispute Resolution and Regulatory Audits

Employee Benefits Plan Governance, Plan Investments and Plan Assets

Executive Compensation

Private Equity

Distributed Ledger Products, Services and Technology

### Industries

Health Information Privacy and Security

Manufacturing and Industrials Private Equity

### Recognition

Super Lawyers Rising Stars, Illinois, 2016–2019

Gabriel Marinaro serves as special counsel in the Employee Benefits and Executive Compensation group. His practice focuses on all aspects of employee benefits and executive compensation. He regularly counsels publicly traded and privately held companies, tax-exempt organizations, and governmental entities on a variety of employee benefits and executive compensation matters. Gabe also advises multinational entities on executive compensation and equity compensation matters.

Gabe regularly advises both employers and executives on a wide range of executive compensation matters, including drafting employment agreements, equity compensation arrangements, severance agreements and bonus plans. Gabe provides guidance on nonqualified deferred compensation plans both for for-profit companies and tax-exempt clients. Gabe regularly drafts nonqualified deferred compensation arrangements, including supplemental executive retirement plans, and change in control agreements. Additionally, Gabe advises employers and executives on issues under Code Sections 409A, 457(f), 457A, 162(m), 280G and 83 regarding compensation arrangements for executives.

Gabe assists both publicly traded and privately held companies with equity compensation matters, including drafting equity incentive plans, securities filings, award agreements, and other documentation surrounding the implementation of an equity incentive plan and the underlying awards. Gabe also has drafted and advised on profits interests plans and unit appreciation rights plans for limited liability companies.

For corporate transactions, he advises clients on the treatment of equity awards in various types of deal structures and performs due diligence on the equity plans of the buyer or seller. Gabe also drafts severance agreements, change in control agreements, retention bonus agreements and employment agreements that are often negotiated in connection with a transaction.

In addition, Gabe advises on compliance with ERISA, the Internal Revenue Code, HIPAA, the Affordable Care Act, COBRA, and other laws impacting employee benefit plans and arrangements.

Gabe regularly drafts compliance documentation for employers sponsoring health and welfare benefit plans, including ERISA "wrap" plan documents, Summary Plan Descriptions, HIPAA Business Associate Agreements, and HIPAA Privacy and Security Policies and Procedures.



## Bar Admissions

Illinois

Michigan

New York

Gabe assists employers on retirement plan matters, including drafting required and optional plan amendments, filing for IRS determination letters, fixing retirement plan errors (including making filings under both IRS and DOL correction programs), and advising on retirement plan investment fiduciary matters.

Gabe also advises on employee benefit matters related to corporate transactions, including drafting and negotiating representations and warranties, advising on merging or terminating retirement plans, and performing due diligence on employee benefit plans and arrangements.

## Advisories

- Interim IRS Guidance on New Executive Compensation Requirements for Tax-Exempt Entities Creates New Challenges (January 22, 2019)
- Considerations and Challenges Under New IRS Guidance on Section 162(m) (October 4, 2018)
- Update: 5th Circuit Confirms Decision to Vacate DOL Fiduciary Rule (June 25, 2018)
- 5th Circuit Vacates DOL Fiduciary Rule (March 21, 2018)
- Are Your Qualified and Nonqualified Employee Benefit Plans in Compliance With the New ERISA Disability Claims Regulations? (March 14, 2018)
- Issues for Compensation Committees to Consider When Grappling With Changes to 162(m) and the Death of the Performance-Based Compensation Exemption (January 18, 2018)
- Department of Labor Finalizes 18-Month Extension for Simplified Compliance With the BIC Exemption Under the ERISA Fiduciary Advice Rule (November 30, 2017)
- House Bill Proposes Major Modifications To Employee Compensation And Benefits-Related Laws; Initial Amendments Provide Limited Relief (November 9, 2017)
- Sign of Future Changes? DOL Proposes 18-Month Extension of Transition Period for Compliance With ERISA "Fiduciary Investment Advice" Rule (August 11, 2017)
- Compliance With the ERISA Fiduciary Advice Rule for Private Investment Fund Managers and Sponsors and Managed Account Advisers: Beginning June 9, 2017 (June 6, 2017)
- The ERISA Fiduciary Advice Rule: What Happens on June 9? (May 30, 2017)
- DOL Issues 60-Day Delay on Fiduciary Advice Rule and Exemptions (April 10, 2017)
- DOL Proposes to Delay Fiduciary Advice Rule, Requests Comments on Delay and on Costs, Benefits of the Rule (March 9, 2017)
- DOL Issues (Some) Additional Guidance on the Fiduciary Investment Advice Rule and Best Interest Contract Exemption (November 17, 2016)
- Proposed Treasury Regulations Provide Additional Flexibility, Clarity and Planning Opportunities to Sponsors of Deferred Compensation Arrangements (August 3, 2016)



### Articles

- Author, Board Resolutions: HIPAA Privacy and Security Officer Appointment (2019)
- Author, COBRA Compliance and Enforcement (2019)
- Author, COBRA Considerations in Corporate Transactions Chart (2019)
- Author, COBRA Considerations in Corporate Transactions (2019)
- Author, COBRA Disability Extension Flowchart (2019)
- Author, COBRA Election Notice and Form (2019)
- Author, COBRA Notice Flowchart (Employee Loss of Coverage) (2019)
- Author, COBRA Notice Flowchart (Spouse or Child Loss of Coverage) (2019)
- Author, COBRA Qualifying Event Notice (2019)
- Author, COBRA Rights General Notice (2019)
- Author, COBRA Second Qualifying Event Flowchart (2019)
- Author, HIPAA Business Associate Agreement (2019)
- Author, HIPAA Notice of Privacy Practices (2019)
- Author, HIPAA Privacy Notice Clause (Summary Plan Description) (2019)
- Author, HIPAA Privacy, Security, Breach Notification, and Other Administrative Simplification Rules (2019)
- Author, HIPAA Request for Accounting of PHI Disclosures (2019)
- Author, HIPAA Enforcement and Penalties (2019)
- Author, HIPAA Privacy and Security Policy (2019)
- Author, HIPAA Privacy and Security Presentation (2019)
- Author, INSIGHTS The Corporate & Security Law Advisor (November 2018)
- Co-author, Compliance With the ERISA Fiduciary Advice Rule: Beginning June 9, 2017 (May 30, 2017)
- Author, HIPAA Administrative Simplification Rules for Employers and Their Group Health Plans, *Lexis Practice Advisor*® (July 9, 2016)

### Speaking Engagements & Presentations

- Participant | The ABC's of Pharmacy Benefit Managers and Drug Purchasing Coalitions (November 21, 2017)
- Presenter | Negotiating Welfare Benefit Plan Vendor Contracts | 2017 Joint Fall CLE Meeting | Austin, Texas (September 14–16, 2017)
- Participant | The Top 5 Trends and Takeaways from the 2017 Proxy Season (June 8, 2017)



- Panelist | ABA Tax Section 2017 Midyear Meeting | Orlando, Florida (January 20, 2017)
- Presenter | Developing Trends in Employee Benefits and Executive Compensation Representations, Covenants and Indemnification Clauses in M&A | Webinar (January 17, 2017)
- Panelist | Employee Benefits Welfare Plans, Cafeteria Plans and Reimbursement Accounts, and EEOC Issues Update | 2016 Joint Fall CLE Meeting | Boston, Massachusetts (September 30, 2016)
- Panelist | 2016 ABA Section of Taxation May Meeting | Washington, DC (May 5–7, 2016)