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Press Release

Akerman Expands Tax Practice Group with Employee Benefits and Executive Compensation Partner Gabriel Marinaro in Chicago

April 27, 2021

Akerman LLP, a top 100 U.S. law firm, has expanded the national footprint of its Tax Practice Group with employee benefits and executive compensation lawyer <u>Gabriel Marinaro</u> in Chicago.

"Gabe is a valuable addition to our national Employee Benefits and Executive Compensation Practice, and he adds a new layer of experience to our tax team in Chicago," said Peter Larsen, chair of Akerman's Tax Practice Group. "He is highly knowledgeable on the compensation and benefits-related implications of corporate transactions, including mergers and acquisitions, and he can advise clients on a range of benefits and executive compensation matters."

Marinaro regularly counsels publicly traded and privately held companies, multinational entities, tax-exempt organizations and governmental entities on a variety of employee benefits and executive compensation matters. He advises on benefits and compensation issues that arise in domestic and cross-border corporate transactions, financings and corporate reorganizations. He regularly advises on treatment of benefit plans and equity awards in various deal structures, advising on Code Section 280G golden parachute requirements, and drafting

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Gabriel S. Marinaro

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Employee Benefits and Executive Compensation Tax

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and negotiating severance agreements, change in control agreements and retention bonus agreements. Marinaro also assists employers and executives on a wide range of executive compensation matters including drafting employment agreements, equity and cash incentive arrangements, nonqualified deferred compensation arrangements, and advising on compliance with Code Sections 83, 162(m), 409A, 457(f) and 457A.

In addition, Marinaro is experienced with ERISA issues regarding eligibility for benefit plan investors to invest in hedge funds, private and public offerings and other investment vehicles. He also assists plan sponsors and other fiduciaries with respect to their fiduciary obligations under ERISA and the prohibited transaction rules under ERISA and the Internal Revenue Code.

About Akerman

Akerman LLP is a top 100 U.S. law firm recognized among the most forward thinking firms in the industry by *Financial Times*. Its more than 700 lawyers and business professionals collaborate with the world's most successful enterprises and entrepreneurs to navigate change, seize opportunities, and help drive innovation and growth. Akerman is known for its results in middle market M&A and complex disputes, and for helping clients achieve their most important business objectives in the financial services, real estate and other dynamic sectors across the United States and Latin America.

Akerman's Employee Benefits and Executive Compensation team works with Fortune 500 companies and other public and private entities on ongoing employee benefits compliance matters, including the design and implementation of employer-sponsored benefit plans, compliance with federal regulations, including ERISA and the Affordable Care Act, negotiation of service agreements with outside plan service providers, and internal audits and benefits-related implications of

corporate transactions. The team works with public and private employer clients on executive compensation matters, and has the capability to analyze the complicated individual and corporate tax ramifications that can result from executive compensation arrangements, including through deferred compensation and incentive compensation programs.