



Eric R Keller

Partner, Tax Department

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Eric R. Keller is a partner in the Tax practice of Paul Hastings and is based in the firm's Washington, D.C. office. He represents clients in all aspects of executive compensation and employee benefits law. In this regard, he advises clients regarding tax, labor (including ERISA), financial accounting, securities, and litigation issues. He designs and prepares plan documents and participant communications, negotiates service-provider contracts, and assists clients in developing and operating efficient and prudent plan administration practices. Mr. Keller often advises clients on employment and employee benefits matters in connection with business transactions by conducting due diligence, negotiating and preparing contract provisions, addressing transitional issues, and developing strategies to minimize financial expense and taxation.

A substantial portion of his practice is devoted to the design and administration of tax-qualified retirement plans. Mr. Keller frequently advises plan fiduciaries how to reduce their risk of fiduciary liability for plan investments and represents sponsors of employee benefit plans in voluntary compliance programs maintained by the Internal Revenue Service and the Department of Labor. In the executive compensation area, he advises boards of directors and compensation committees on how to design and implement executive compensation arrangements that comply with Dodd-Frank, Sarbanes-Oxley, stock exchange listing requirements, securities disclosure requirements, and other corporate governance standards.

In the employee welfare benefit plan area, Mr. Keller has been chiefly responsible for advising firm clients on Health Care Reform, HIPAA privacy compliance for group health plans, as well as Health Reimbursement Accounts (HRAs), Health Savings Accounts (HSAs), and other consumer-driven health plan designs. In addition, he represents plan fiduciaries in administrative claim disputes with participants and contractual disputes with service providers.

Washington, D.C.

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Practice Areas

Tax
Employment Law
Employment Counseling and Preventive Advice
Technology
Privacy and Cybersecurity
Life Sciences and Healthcare
International Employment Law
Global Compensation, Benefits, and ERISA

Admissions

District of Columbia Bar

Education

Capital University Law School,
J.D. 1995

New York University School of
Law, LL.M. 1996

Ohio University, B.B.A. 1992

Accolades and Recognitions

Eric R Keller (Continued)

- Listed by Chambers USA as a leading lawyer in the executive compensation and employee benefits field
- Listed by The Legal 500 in the executive compensation, employee benefit, and retirement plan field, as well as in the ERISA litigation field
- Listed by The Best Lawyers in America in the employee benefits (ERISA) field

Speaking Engagements and Publications

- Frequent writer and speaker on employee benefits topics
- Speaker for the Practising Law Institute, Bureau of National Affairs (BNA), Employee Benefits Institute of America, American Benefits Council and PLANSPONSOR
- Contributing author for Cafeteria Plans, published by the Employee Benefits Institute of America, and www.compensationstandards.com, the premier website for executive compensation trends and practices
- Co-author of the chapter titled "Fiduciary Disclosure Obligations" in the Fiduciary Law treatise published by BNA
- Other recent publications include: "Your Health Plan's Hidden Dangers: Litigation and Compliance Risks in the New Health Care Reform Environment", BNA Pension & Benefits Daily (Dec. 16, 2011); "So You Think You are Safe? Board Members and Personal Liability Under ERISA", Corporate Governance Advisor (June 2010); and "Health Care Reform Requires Action in 2010: Action Items Employers Must Implement Before Year End", BNA Pension & Benefits Daily (Sept. 2, 2010)

Professional and Community Involvement

- Member, Employee Benefits Committee, U.S. Chamber of Commerce
- Member, U.S. Chamber of Commerce's Health Care Reform Task Force, which is leading the Chamber's advocacy efforts in responding to health care reform legislative and regulatory developments

Education

- New York University School of Law, LL.M., 1996
- Capital University Law School, J.D. 1995 (magna cum laude; editor-in-chief, Capital University Law Review)
- Ohio University, B.B.A., 1992 (cum laude)
- Served as law clerk to the Honorable Maurice B. Foley, United States Tax Court

News

Eric R Keller (Continued)

January 03, 2020

Endeavor Acquires Majority Stake in On Location Experiences

December 11, 2019

Sagcor Financial Corporation Completes Business Combination with Alignvest

May 01, 2019

Paul Hastings Practices and Lawyers Score Top Rankings in Chambers USA
2019

December 04, 2018

Alignvest to Acquire Sagcor Financial Corporation Limited for \$536 Million

December 03, 2018

DBM Global Completes Acquisition of Heavy Industrial and Mechanical Leader
GrayWolf Industrial

October 25, 2018

Enable Midstream Partners to Acquire Assets of Velocity Midstream Partners

October 02, 2018

Emerson to Buy General Electric's Intelligent Platforms Business

August 08, 2018

Lotus Midstream to Acquire Centurion Crude Oil Pipeline and Related Assets in
Texas, New Mexico and Oklahoma from Occidental Petroleum Corporation

July 16, 2018

RSE Ventures Closes Round of Strategic Funding to Bluestone Lane

June 11, 2018

CJ Logistics to Acquire Majority Ownership of DCS Logistics

May 11, 2018

Paul Hastings Practices and Lawyers Score Top Rankings in Chambers USA
2018

April 11, 2018

GI Partners to Acquire and Merge Consilio and Advanced Discovery

March 19, 2018

Eric R Keller (Continued)

Golden Gateway Center SPE Closes \$550 Million Financing for San Francisco Gateway Residential Complex

June 05, 2017

Paul Hastings Practices and Lawyers Score Top Rankings in Chambers USA 2017

May 18, 2017

Paul Hastings Represents Caladrius Biosciences, Inc. in Sale of its Subsidiary PCT to Hitachi Chemical Co America, Ltd.

January 03, 2017

Elanco Animal Health Acquires Boehringer Ingelheim Vetmedica's U.S. Feline, Canine and Rabies Vaccines Portfolio

October 05, 2016

Elanco US Enters into Agreement to Acquire Boehringer Ingelheim Vetmedica's U.S. Feline, Canine and Rabies Vaccine Portfolio for \$885 Million

October 03, 2016

Leading US Fund Administration Business FLSV Fund Administration Services Agrees Sale to LSE-listed Sanne Group

June 22, 2016

Verizon to Acquire Telogis

June 09, 2016

Merck to Acquire Afferent Pharmaceuticals

June 08, 2016

Paul Hastings Practices and Lawyers Score Top Rankings in Chambers USA 2016

June 26, 2015

OneWeb Announces Funding for New Global Communications System

June 02, 2015

Hotel Lotte Acquires New York Palace Hotel

May 20, 2015

Paul Hastings Practices and Lawyers Score Top Rankings in Chambers USA

Eric R Keller (Continued)

2015

November 10, 2014

Paul Hastings Represents Putnam Holding Company in Sale of Portfolio of New York Multifamily Residential Properties

May 27, 2014

Paul Hastings Practices and Lawyers Score Top Rankings in Chambers USA 2014

January 08, 2014

Paul Hastings Represents Fisher Brothers in Acquisition of Additional Interests in Manhattan Office Buildings

August 19, 2013

Paul Hastings Advises Novella on its Acquisition by Quintiles

June 05, 2013

Paul Hastings Extensive Practice Strength Highlighted in The Legal 500 United States 2013

May 27, 2013

Paul Hastings Employment Practice Honored with Chambers "Award for Excellence" and Firms Leading Practices and Lawyers Ranked in Chambers USA 2013

March 01, 2013

Paul Hastings Advises Barrington Broadcasting Group LLC in \$370 Million Sale of TV Stations to Sinclair Broadcast Group, Inc.

February 01, 2013

Paul Hastings Advises on Beekman Tower Hotel Acquisition

June 07, 2012

Paul Hastings Excels in Chambers USA 2012 Guide

May 01, 2012

Paul Hastings Advises Milacron LLC Senior Management and Independent Directors in its Acquisition by CCMP Capital Advisors

April 04, 2012

Eric R Keller (Continued)

Paul Hastings Advises DDi Corp. in its \$268M Acquisition by Viasystems Group Inc.

March 27, 2012

Paul Hastings Represents Monitise plc. on £109m acquisition of Clairmail

November 17, 2011

Paul Hastings Represents GE Transportation in Acquisition of RMI

September 09, 2011

Paul Hastings Advises The Home Depot in Sale of Harris Research to Baird Capital Partners

January 06, 2010

Paul Hastings Selected as The American Lawyers Labor & Employment Litigation Firm of the Year

February 19, 2008

Paul Hastings Represents IntercontinentalExchange in its Agreement to Acquire YellowJacket Software

September 01, 2006

Paul Hastings Represents Habasit Holding AG in Tender Offer to Acquire Summa Industries

August 30, 2006

Paul Hastings Represents AIG Highstar in \$470 Million Acquisition of Advanced Disposal Services

May 05, 2006

Paul Hastings Represents Holloway Sportswear, Inc. and Holloway Group, Inc. In Its Acquisition By Augusta Sportswear Group, Inc.

November 16, 2005

Paul Hastings Names Thirteen New Partners

Insights

December 03, 2019

Unprecedented Private Equity Funds ERISA Decision Is Reversed

Eric R Keller (Continued)

August 24, 2018

Who's Covered and What's Grandfathered? A Look at the New 162(m)
Guidance

December 29, 2017

Unhappy New Year—New Tax Law Adversely Affects Certain Executive and
Equity Compensation Arrangements

November 03, 2017

Heads-Up: Proposed Tax Law Would Doom Nonqualified Deferred
Compensation (Including Stock Options and Other Equity-Based Compensation)
As You Know It

February 01, 2017

Asset Buyers Beware: PBGC Attempts to Hold Asset Buyer Liable for Seller's
Underfunded Single Employer Pension Plan Termination Liabilities

May 25, 2016

EEOC Issues Final ADA and GINA Wellness Program Regulations

April 26, 2016

You Can Bank On Your Incentive Pay - Eventually: Proposed Regulations Would
Require Sweeping Changes

April 12, 2016

Unprecedented Private Equity Court Decision Collapses Related Funds
Triggering Their ERISA Withdrawal Liability for Portfolio Company's Union
Pension Obligations

February 12, 2016

Equity Aids the Vigilant: The Supreme Court's Montanile Decision And Its
Lessons for ERISA Plans' Efforts To Recover Medical Payments

May 21, 2015

Supreme Court Approves Application of Continuing Breach Theory in 401(k)
Excessive Fee Case

April 21, 2015

EEOC Reverses Course in Proposed Wellness Program Regulations

July 01, 2014

Eric R Keller (Continued)

Presumption of ESOP Fiduciary Prudence: A Fading Memory

February 18, 2014

Final Affordable Care Act Employer Play or Pay Mandate Regulations Largely Preserve Status Quo

September 19, 2013

Agencies Issue Affordable Care Act Guidance Making It Unlawful For Employers to Pay for an Employees Individual Health Insurance Policy on a Tax-Free Basis

July 26, 2013

Private Equity ERISA Alert: Consider ERISA Pension Liability Risks from Portfolio Plans

July 03, 2013

Pay or Play Delayed Until 2015

July 01, 2013

DOMA's Demise Requires Immediate Benefit Plan Action

June 13, 2013

What Private Equity Managers Need to Know to Limit Their ERISA Obligations for Portfolio Company Pension Plans

May 31, 2013

Employer Wellness Programs - Final Rules Under The Affordable Care Act

April 23, 2013

Supreme Court Declares That Plan Terms Trump Equity (McCutchen v. U.S. Airways)

January 23, 2013

Novel PPACA Play-or-Pay Compliance Techniques

January 07, 2013

Overview and Practical Implications of Proposed Rules Requiring Employers to Offer Health Coverage or Pay a Penalty

October 19, 2012

What Employers Need To Know About Healthcare Reform

Eric R Keller (Continued)

October 15, 2012

ERISA Risk Management and Action Items for Last Quarter of 2012: Disclosure-Driven Challenges

June 28, 2012

Supreme Court Upholds the Constitutionality of Affordable Care Acts Individual Mandate: Implications for Employers and Group Health Plan Sponsors

March 01, 2012

Employers Must Provide Group Health Plan Participants with a New Summary of Benefits and Coverage

January 23, 2012

Your Health Plans Hidden Dangers: Litigation and Compliance Risks in the New Health Reform Environment

November 10, 2011

New IRS Voluntary Worker Reclassification Program

October 17, 2011

Model Participant-Directed Defined Contribution Plan Investment/Expense Disclosure Package

June 02, 2011

Some Cafeteria Plans Must Be Amended by June 30

April 05, 2011

Health Care Act W-2 Requirements: To Report or Not To Report That is the Question

April 04, 2011

DOL Grants Certain Group Health Plans Relief By Extending Non-Enforcement Period for Internal Claims and Appeals Requirements

March 09, 2011

The Swan Song of Schedule SSA to Form 5500

December 16, 2010

New DOL Proposed Regulations Require Additional Disclosures for QDIAs and Target Date Retirement Funds

Eric R Keller (Continued)

October 20, 2010

Adrift in a Sea of Disclosure: New DOL Rules Require Disclosure of Plan Fees to Participants

September 02, 2010

Health Care Reform Requires Action in 2010: Action Items Employers Must Implement Before Year-End

May 30, 2010

So You Think You Are Safe? Board Members and Personal Liability under ERISA

March 31, 2010

Health Care Reform Provides No Relief for Employers

December 07, 2009

Compliance Update for Tax-Qualified Retirement Plans

November 11, 2009

2009 Compliance Update for Health and Welfare Plans

October 14, 2009

Attention ERISA Plan Sponsors: Get Ready Now for New Form 5500 Requirement to Disclose Compensation Paid to Plan Service Providers

August 27, 2009

Obligations Imposed by Stimulus in Cases of Breach Involving Protected Health Information Clarified

June 18, 2009

Avoiding Personal Liability for 401(k) and Retirement Plan Investments-From Fees to Losses. *Bloomberg Employee Benefits Law Reports*. June 18, 2009.

March 17, 2009

Stronger Protections for Health Information are Part of the Fiscal Stimulus

February 26, 2009

Global Workplace: Outperforming the Markets and the Competition

February 19, 2009

New COBRA Subsidy Requires Prompt Action by Employers and Plan

Eric R Keller (Continued)

Administrators

January 22, 2009

IRS Issues Interim Guidance on Taxation of Deferred Compensation Maintained
By Certain Partnerships and Foreign Corporations

December 19, 2008

Last Chance for Complying with Section 409A: Year-End Checklist

December 15, 2008

401(k), Pension, and Welfare Plans: 2008 Year-End Compliance Matters

October 16, 2008

Executive Insecurity - No Better Time for Employer Attention. Bloomberg Labor
& Employment Law Report. October 6, 2008.

October 02, 2008

Global Workplace: Outperforming the Markets and the Competition

August 07, 2008

Overview of Recent Department of Labor ERISA Service Provider Fee
Disclosure Initiatives

October 31, 2007

409A Newsflash; Practical Implications of Recent Relief

May 17, 2007

The Final Word: Final 409A Regulations Provide Guidance on Equity
Compensation

May 08, 2007

The Final Word Under the New Section 409A Rules: Separation Pay

April 30, 2007

The Final Word Under the New Section 409A Rules: Coverage

April 30, 2007

The Final Word Under the New Section 409A Regulations: 2007 Action Items
and Diagnostic Guide

February 15, 2007

Eric R Keller (Continued)

IRS Announces New Compliance Program Allowing Employers to Pay Section 409A Penalties on Stock Rights Exercised in 2006; Employers Must Act Quickly to Participate

October 12, 2006

Tax Urgency for Backdated (or Misdated) Stock Options: 409A Penalties Absent Action in 2006

August 15, 2006

Pension Protection Act of 2006: Miscellaneous Highlights

June 22, 2006

ERISA Update: Retirement and Health Plans

October 17, 2005

The New Medicare Part D Creditable Coverage Notice Requirement

October 12, 2005

Proposed Section 409A Regulations Provide Relief and Planning Opportunities for 2005

September 14, 2005

On the Horizon: Roth 401(k) Contributions Are Coming in 2006

September 14, 2005

Last Gasp for Deferring Gains from Stock Options and Restricted Stock

August 16, 2005

Impact of Internal Revenue Code Section 409A on Severance Benefits

January 06, 2005

Deferred Compensation Tax Guidance Delivers Relief

December 20, 2004

SEC Form 8-K Disclosure Rules For Executive and Director Compensation

December 17, 2003

New Medicare Legislation: Three Points for Employers

April 01, 2003

Supreme Courts Clean Break Further Weakens ERISA Preemption of State

Eric R Keller (Continued)

Healthcare Regulation: Kentucky Association of Health Plans v. Miller

August 01, 2002

Regulating ERISA Claims Procedures: New Rules for Handling Benefit Claims

Rankings & Awards

April 26, 2019

Recognized by Chambers USA 2019

May 15, 2018

Recognized by Chambers USA 2018

June 05, 2017

Recognized by Chambers USA 2017

June 08, 2016

Recognized by Chambers USA 2016

January 02, 2013

Law360 Awards - Top Practice Groups of the Year