



Stephen H Harris

Partner, Tax Department

stephenharris@paulhastings.com

Stephen Harris is a partner in the Tax Department of Paul Hastings, and co-chair of the firm's Global Compensation, Benefits, and ERISA practice. Mr. Harris is a recognized leader in compensation, benefits, and ERISA law. He has been ranked by *Chambers USA* as one of the top employee benefits and executive compensation lawyers in California and *Chambers* has noted that he "maintains an impressively broad practice that includes IRS, HIPAA and COBRA compliance." He is also recognized by *The Best Lawyers in America* and *Legal 500* for ERISA litigation. Mr. Harris' published works include authoring a treatise covering the Federal WARN Act and state analogs and co-authoring the fiduciary responsibility chapter of *Employee Benefits Law*. He was also a contributing author for *Reductions in Force*.

Mr. Harris devotes his practice to executive compensation, employee benefits, and workforce restructuring matters. His employee benefits practice focuses on designing, implementing, interpreting, and litigating claims related to qualified and non-qualified retirement plans, domestic and international executive contracts, stock option and other equity plans, severance plans, and vacation plans. He advises clients on ERISA, Internal Revenue Code, COBRA, and HIPAA compliance, as well as the federal WARN Act and various state analogs, and counsels qualified plan fiduciaries how to best limit fiduciary liability concerns. He negotiates and drafts employment contracts and severance agreements, represents sponsors of employee benefit plans in voluntary compliance programs maintained by the Internal Revenue Service and the Department of Labor, and conducts due diligence and drafts contract provisions for employee benefits matters in connection with corporate transactions.

Mr. Harris regularly represents compensation committees, boards of directors, and qualified plan fiduciary committees and has litigated a wide range of individual and class action cases involving numerous employee benefits issues. His clients include financial institutions, retailers, telecommunication companies, healthcare systems, and global entities.

Los Angeles

T: 1(213) 683-6217

F: 1(213) 996-3217

Practice Areas

Global Compensation,
Benefits, and ERISA
Workplace Retaliation and
Whistleblower Defense
Employment Counseling and
Preventive Advice
Litigation
Employment Litigation
International Employment Law
Employment Law

Admissions

New York Bar
California Bar

Education

University of California, Los
Angeles, B.A. 1993
USC Gould School of Law,
J.D. 1996

Stephen H Harris (Continued)

Recent Representations

Notable Representations

- **Outside Benefits Counsel:** Mr. Harris worked closely with clients to advise and implement a number of important strategic initiatives, including advising clients on benefit plan changes; amending and restating qualified pension plans; revamping plans' claims procedures; eliminating certain non-qualified deferred compensation plans and obligations; eliminating "Rabbi trusts" in a trust busting exercise; handling benefit claims as well as advising on numerous Internal Revenue Code Section 162(m), 280G and 409A issues. Mr. Harris recently devised a strategy that resulted in the IRS approving a retroactive qualified plan amendment that saved our client millions of dollars when a scrivener's error introduced a faulty provision into the retirement plan.
- **Won Several Defined Benefit Class Actions:** Mr. Harris won summary judgment against class claims brought by plaintiffs alleging that they were unjustly denied defined benefit plan benefits.
- **Won Several Single-Plaintiff Benefits Cases:** Mr. Harris won summary judgment on behalf of a client who offset long-term disability benefits by certain pension plan benefits in the face of adverse Ninth Circuit authority and, in doing so, convinced the Ninth Circuit that the offset did not violate ERISA, the Internal Revenue Code, or the Age Discrimination in Employment Act. Mr. Harris prevailed at arbitration against a plaintiff's claim that she was entitled to "good reason" resignation benefits under a change in control plan. Mr. Harris won perhaps the very first Affordable Care Act case claiming that retiree annual or lifetime limits are illegal.
- **Mergers and Acquisitions:** Regularly leads the benefits, labor, employment, and executive compensation; and international labor and employment representation, including transactions valued in the many billions of dollars.

Reported Litigation Victories

- *Impress Communications v. UnumProvident Corp.*
- *Grenell v. UPS Health and Welfare Package*
- *Serpa v. SBC Telecomms. Inc.*
- *Safavi v. SBC Disability Income Plan*
- *Stewart v. AT&T Inc.*
- *Barnes v. AT&T Pension Ben. Plan-Nonbargained Program*
- *Day v. AT&T Disability Income Plan*

Accolades and Recognitions

- Legal 500, Employee Benefits, Executive Compensation, and Retirement Plans: Transactional

Stephen H Harris (Continued)

- Chambers USA, Employee Benefits and Executive Compensation
- Legal 500, ERISA Litigation
- Best Lawyers in America

Professional and Community Involvement

- Previous board member, Junior Achievement of Southern California and Menorah Housing
- Served as counsel for various charities on a pro bono basis

Education

- University of Southern California Law School, J.D.
- University of California Los Angeles, B.A.

News

May 01, 2019

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

January 23, 2019

Viacom to Expand Presence Across Next-Generation Distribution Platforms with Proposed Acquisition of Pluto TV

June 14, 2018

Teleperformance Announces Acquisition of Intelenet from Blackstone

May 11, 2018

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

February 01, 2018

Total Produce to Acquire Substantial Stake in Dole Food Company

June 05, 2017

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

May 08, 2017

Northstar Travel Group Acquires Hotel Investment Event Portfolio of Burba Hotel Network

Stephen H Harris (Continued)

April 06, 2017

Electrolux Completes Acquisition of Anova

March 27, 2017

Zhonghong Group Acquires Significant Stake in SeaWorld Entertainment

November 15, 2016

Samsung Electronics Acquires HARMAN for US\$8 Billion

November 04, 2016

Dick Clark Productions Sold to China's Dalian Wanda Group for Approximately US\$1 Billion

September 02, 2016

Platinum Equity Acquires Fabcon

August 12, 2016

Samsung Electronics America to Acquire Dacor as an Expansion to Home Appliance Portfolio

June 08, 2016

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

May 27, 2016

Brocade Completes Acquisition of Ruckus Wireless

May 25, 2016

Fujian Grand Chip Investment Fund Acquires Germany's Aixtron for €670 Million

April 08, 2016

Brocade to Acquire Ruckus Wireless

April 06, 2016

DreamWorks Animation Sells 24.5% Equity Stake of AwesomenessTV To Verizon

June 12, 2015

Salient Partners Acquires Forward Management

May 20, 2015

Stephen H Harris (Continued)

Paul Hastings Practices and Lawyers Score Top Rankings in Chambers USA
2015

January 21, 2015

Paul Hastings Advises Kosei in Sale to Pinterest

December 15, 2014

Paul Hastings Advises DreamWorks Animation SKG in 25% Stake Sale of
AwesomenessTV

July 31, 2014

Paul Hastings Represents Nordstrom in the Acquisition of Trunk Club

July 28, 2014

Paul Hastings Corporate Team Represents Equinox in Acquisition of Remaining
Sports Club/LA Fitness Clubs

May 27, 2014

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

January 30, 2014

Paul Hastings Advises Accelrys in its \$750 Million Sale to Dassault Systèmes

January 06, 2014

Paul Hastings Represents Childrens Hospital & Research Center Oakland in an
Affiliation with the University of California

June 05, 2013

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

May 29, 2013

Paul Hastings Represents Shuanghui International Holdings Limited in US \$7.1
Billion Acquisition of Smithfield Foods

May 27, 2013

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

Stephen H Harris (Continued)

July 02, 2012

Paul Hastings Represents Klune Industries in Sale to Precision Castparts Corp.

February 13, 2012

Paul Hastings Represents Wells Fargo Capital Finance in Financing for Crowley Petroleum Distribution, Inc

August 25, 2011

Paul Hastings Represents Klune Industries in Acquisition of GCM North American Aerospace

July 28, 2011

Paul Hastings Advises Kratos Defense & Security Solutions In \$115 Million High Yield Offering

May 16, 2011

Paul Hastings Advises Kratos Defense & Security Solutions on Acquisition of Integral Systems

March 28, 2011

Paul Hastings Advises Kratos Defense & Security Solutions in \$304 Million Bond Offering

February 14, 2011

Paul Hastings Advises Gevo on \$107 Million NASDAQ IPO

February 08, 2011

Paul Hastings Advises Kratos Defense & Security Solutions in Acquisition of Herley Industries

December 17, 2010

Paul Hastings Wins National M&A Award for Advising Marvel Entertainment on \$4 Billion Sale to The Walt Disney Company

April 06, 2010

Paul Hastings Advising Accelrys on Merger with Symyx Technologies

December 14, 2009

Paul Hastings Advises Semtech Corporation in its Agreement to Acquire Sierra Monolithics

Stephen H Harris (Continued)

September 02, 2009

Paul Hastings Advises Marvel Entertainment on its \$4 billion Acquisition by Disney

June 17, 2008

Paul Hastings Attorneys Recognized as Super Lawyers and Rising Stars in Northern California, Southern California, Georgia, Illinois, New York and Washington, D.C.

July 27, 2007

Paul Hastings Represents Reliance Communications Ltd. in its Largest Acquisition to Date

November 16, 2005

Paul Hastings Names Thirteen New Partners

Insights

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 16, 2017

No Corporate Tax Deduction for Sexual Harassment or Sexual Abuse Settlements?

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

October 20, 2016

Feel The Burn? Equity Compensation Plan Amendment to Increase Withholding is Not a Material Amendment

October 17, 2016

Stephen H Harris (Continued)

2017: New Year, New Retirement Requirements for California Employers

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

May 21, 2015

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

July 15, 2014

San Francisco Bay Area Employers Now Must Offer Commuter Benefits

July 01, 2014

Presumption of ESOP Fiduciary Prudence: A Fading Memory

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

August 30, 2013

IRS and Treasury Apply "State of Celebration" Rule for Same-Sex Marriage

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

Stephen H Harris (Continued)

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)

April 17, 2013

What Day Is It? - IRS Speaks Out on Acquisition Deduction Issues

March 06, 2013

A New Headache For Employers: Whistleblower Claims Under the Affordable Care Act

February 12, 2013

NYSE and NASDAQ Issue FINAL Listing Rule Changes for Compensation Committees and Compensation Advisers

October 04, 2012

NYSE and NASDAQ Issue Proposed Listing Rule Changes for Compensation Committees and Compensation Advisers

November 10, 2011

New IRS Voluntary Worker Reclassification Program

October 12, 2011

California Is At It Again: A Dozen New Laws Will Significantly Impact the States Employers

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

Stephen H Harris (Continued)

The Swan Song of Schedule SSA to Form 5500

February 03, 2011

Final Say on Pay Rules No Surprises, Other than from Shareholders

December 16, 2010

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

October 22, 2010

The SEC Issues Proposed Rules on Dodd-Frank's Executive Compensation Shareholder Approval Rules

October 20, 2010

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

March 31, 2010

Health Care Reform Provides No Relief for Employers

February 26, 2009

Global Workplace: Outperforming the Markets and the Competition

January 26, 2009

Global Workplace: Outperforming the Markets and the Competition

January 26, 2009

Facilitating Fair Warning

January 26, 2009

Tax Risks of Providing Self-Insured Health Plan Benefits to RIFd Executives

December 19, 2008

Temporary Layoffs and the WARN Act

December 19, 2008

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

October 16, 2008

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

Stephen H Harris (Continued)

October 02, 2008

Global Workplace: Outperforming the Markets and the Competition

August 28, 2008

The New York WARN Act

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 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

March 01, 2007

When Is a Release Requirement Not a Release Requirement?

February 15, 2007

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

September 21, 2006

Responding to Recent Attacks on Releases

August 14, 2006

The Seventh Circuit Reverses the Disastrous IBM Cash Balance Plan Ruling

March 08, 2006

Is Milofsky Dead?

January 19, 2006

Stephen H Harris (Continued)

First Reported Cal-WARN Decision: Holds That Cal-WARN Is Not Triggered by an Asset Sale

December 27, 2005

Missed Your Section 409A Deferral Election Deadline? Maybe Not.

October 12, 2005

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

August 16, 2005

Impact of Internal Revenue Code Section 409A on Severance Benefits

November 12, 2003

California Is At It Again: A Dozen New Laws Will Significantly Impact The States Employers

Rankings & Awards

May 15, 2018

Recognized by Chambers USA 2018

June 05, 2017

Recognized by Chambers USA 2017

June 08, 2016

Recognized by Chambers USA 2016

June 03, 2015

Recognized by the Daily Journal's as Top Labor and Employment Lawyers for 2015

January 02, 2013

Law360 Awards - Top Practice Groups of the Year