



Nicholas C. Tomlinson

Of Counsel

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Nick Tomlinson is experienced with ERISA/employee benefits matters and is located in the Firm's New Orleans office.

Having worked as in-house benefits counsel for a Fortune 500 energy company for more than a decade, Mr. Tomlinson understands the important role employee benefits play in an organization's ability to attract and retain a talented workforce.

Mr. Tomlinson represents employers in all aspects of employee plan matters and executive compensation, including the design and administration of qualified pension, cash balance, and 401(k) plans; health and welfare benefit plans, including retiree health plans; and non-qualified executive compensation and equity plans. Mr. Tomlinson also advises buyers and sellers on employee benefit matters in corporate transactions, including mergers, acquisitions, and financings.

Mr. Tomlinson counsels and provides practical solutions related to compliance with the Internal Revenue Code, ERISA, the Affordable Care Act, HIPAA, COBRA, Mental Health Parity, SECURE Act and SECURE 2.0, and a host of other laws and regulations applicable to various employee benefit plans. He has negotiated service agreements with third party administrators and counseled labor negotiators with respect to benefits provisions in bargaining contracts. He also advises plan sponsors and fiduciary committees regarding plan design, implementation, and administration, including correction of plan administrative errors, oversight of their internal audits, and representation before the IRS and DOL in audits and investigations.



Professional Honors & Activities

- Member – Louisiana State Bar Association
- Member – State Bar of Georgia
- Board Certified Tax Law Specialist – Louisiana Board of Legal Specialization (2013 – present)
- Adjunct Instructor – University of New Orleans (2013 – present)
- Board Member – Louisiana Policy Institute for Children



Publications

- "S.A.L.T. Select Developments: Louisiana" (April 2024)
- "S.A.L.T. Select Developments: Louisiana" (March 2024)
- "S.A.L.T. Select Developments: Louisiana" (February 2024)
- "S.A.L.T. Select Developments: Louisiana" (January 2024)
- "S.A.L.T. Select Developments: Louisiana" (November 2023)
- "S.A.L.T. Select Developments: Louisiana" (October 2023)



Speaking Engagements

- Presenter – "Employee Benefits Update for the Employment Lawyer," ABA/EEO Committee for Liaison with the EEOC, OFCCP, and DOJ (June 2020)



Webinars

- The Fiduciary's Year-End Check-Up (November 2023)



Education

- University of Washington School of Law, LL.M., Taxation, 2006
- Gonzaga University School of Law, J.D., 2005
- Louisiana State University, B.S., B.A., 2002



Admissions

- Louisiana, 2005
- Georgia, 2007
- U.S. Tax Court