William E. Robinson

Of Counsel
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Bill Robinson concentrates his practice in ERISA and Employee Benefits.

Mr. Robinson has broad experience in all areas of employee benefits, including pension and welfare benefits. He has extensive experience with 401(k) plans and 403(b) plans, having assisted many companies of all sizes in designing such plans to take maximum advantage of the benefits they provide, both to the employer and its employees. He assists clients when plan issues arise and makes corrections to such plans through the IRS voluntary compliance program. He also has experience representing clients when their qualified plans are audited by either the IRS or the DOL. He advises corporate 401(k) committees and has experience preparing 401(k) committee charters and advises 401(k) plan sponsors that are changing service providers. He also provides advice on all types of benefit plans in connection with mergers and acquisitions. He has represented multi-employer pension and welfare plans and advises corporate clients on multi-employer plan issues, particularly withdrawal liability matters, which can be financially devastating.

Mr. Robinson represents governmental entities such as towns and cities, counties, governmental hospitals, city departmental pension funds, such as fire and police pension funds and other governmental entities in connection with retirement plan matters. He represents both "for profit" and "tax exempt" employers with respect to non-qualified deferred compensation and other areas of executive compensation, including designing, drafting and advising with respect to the tax implications of such plans. Mr. Robinson advises publicly traded companies on the tax implications of stock related deferred compensation plans as well as other bonus and deferred compensation plans. He also works with the labor and employment and litigation attorneys in support of employee benefits litigation and advises business clients on ESOP matters. Mr. Robinson advises clients regarding issues related to the Affordable Care Act, as well as COBRA, cafeteria plans and other welfare related issues.

Professional Honors & Activities

- AV® Preeminent™ Peer Review Rated by Martindale-Hubbell
- Listed since 2007 in *The Best Lawyers in America®* in Employee Benefits (ERISA) Law
- Named the *Best Lawyers*' 2021, 2019, 2017, 2015 and 2012 Chattanooga Employee Benefits (ERISA) Law "Lawyer of the Year"
- Listed in *Mid-South Super Lawyers* in Employee Benefits (2016 and 2017)
- Chattanooga, Tennessee and American Bar Associations
- National Association of Public Pension Attorneys
- Chattanooga Estate Planning Council
- Chattanooga Tax Practitioners
- Former President, Board of Directors – Chattanooga-Hamilton County Bicentennial Public Library
- Former Chairman, Board of Directors – WTCI-Public Television
- Former Chairman – Endowment Committee, Grace Episcopal Church
- Former President – Chattanooga Arts and Education Council

Publications

- "Section 4960 Excise Tax Relating to Employees of Tax-Exempt Organization" (March 2019)
- "Key Issues Involving Multiemployer Pension Plan Withdrawal Liability" (March 2019)
- "401(k) Plan Hardship Withdrawals for Casualty Losses" (February 2018)

- "Tax Reform: Spotlight on Compensation and Benefits Provisions" (January 2018)
- "New Tax Plan Changes Rules on Health Coverage, Employee Benefits and Executive Compensation" (December 2017)
- Co-author – "Defective Retirement Plans," *Employee Benefit Plan Review* (January 2012)

Speaking Engagements

- "Understanding Your Employment Risks and Complying with Fiduciary Duty" (October 2018)
- "Tax Advantaged Sales to an Employee Stock Ownership Plan (ESOP)," National Business Institute Seminar on "Handling the Sale of a Business" (December 2016)
- "Using Retirement Accounts to Fund Franchise Growth," Franchise Business Network South Spring 2016 Quarterly Meeting (April 2016)
- Panelist – ERISA Expert Panel member on benefits issues, the Tennessee Society of CPAs 2015 Employee Benefit Plans Conference, Nashville, Tennessee (May 2015)
- "401(k) Plan Liabilities and Fiduciary Responsibility," Tennessee Bar Association 2015 Corporate Counsel Forum, Nashville, Tennessee (March 2015)
- "Affordable Care Act," County & Local Governments Workshop, Gatlinburg, Tennessee (June 2013)
- "Fiduciary Duty: An Overview and a Guide to Common Mistakes in 401(k) Plans," Chattanooga, Tennessee (March 2013)
- "Little Noticed Provision of the Patient Protection and Affordable Care Act May Cause Big Mistakes," Chattanooga Society for Human Resources Management Annual Legal Round-Up, Chattanooga, Tennessee (February 2013)
- "DOL Issues Final Regs on Fee Disclosures," ERISA Seminar Series (2012)
- "Surviving and Succeeding in the World of Health Care Reform," 2011 Tennessee SHRM Conference and Exposition, Society for Human Resource Management, Chattanooga, Tennessee (September 2011)
- "Sponsoring Your 401(k): Things You Have to Do and Things You Shouldn't Do," Brentwood and Chattanooga, Tennessee (2011)

Webinars

- Tax Reform for the Tax-Exempt: What You Need to Know About Executive Compensation (September 2018)
- Tax Reform and Executive Compensation: Pitfalls to Avoid (August 2018)

Education

- University of Tennessee, J.D., 1980
- University of Tennessee at Chattanooga, B.A., 1977

Admissions

- Tennessee, 1980
- U.S. Tax Court, 1986
- U.S. District Court, E.D. Tennessee, 2004
- U.S. Court of Appeals for the Sixth Circuit, 2016