



Robert L. Morgan

Mr. Morgan's areas of expertise include employee benefits law, health care law, and corporate and business law. He represents global financial services institutions in their capacity as trustees, custodians and paying agents of employee benefits plans, as well as large and small employers in designing and maintaining compensation programs for executives and rank and file employees and in insuring compliance of their health care plans with complex, new federal and state laws. He has negotiated numerous employment agreements, involving both commencement and termination of employment. Mr. Morgan also works with the firm's litigation department in actions involving the rights, duties and obligations of employers, employees and fiduciaries. He also represents large and small business entities engaged in a wide variety of commercial transactions. Areas of particular expertise include executive compensation agreements, qualified plans, ERISA and non-ERISA fiduciary rules, health care law (including the recent health care law reform legislation), fiduciary and executive termination litigation, and commercial agreements.

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EDUCATION

Columbia University (B.A., 1975)

New York University (M.B.A., 1981)

Vanderbilt University (J.D., 1984)

PRACTICES & INDUSTRIES

Corporate

Employee Benefits

Litigation

Tax

ADMISSIONS

New York, 1985

Tennessee, 1984

PROFESSIONAL ACTIVITIES

American Bar Association (Section of Taxation)

RELATED NEWS

Update on Federal Tax Reform -

October 2017

October 19, 2017

Representative Matters

- Defeated at the IRS Appeals level, without having to go to the U.S. Tax Court, an IRS audit adjustment that would have disallowed in its entirety a multi-million dollar charitable deduction for a yacht donation on the grounds that the necessary tax forms were improperly prepared and that the taxpayer's appraisal was not a "qualified" appraisal as required by IRS regulations.
- Assisting a publicly traded foreign client in the implementation of a stock-based incentive plan for U.S. executives similar to the home country structure that minimized U.S. tax issues and avoided problems under ERISA and the U.S. securities laws.
- Advising a wealthy but uninsured client with a serious preexisting medical condition on the available health insurance options in New York prior to implementation of insurance exchanges under health care reform.
- In a lawsuit by retired executives against their former employer, reviewed the merits of ERISA claims that were available to our clients and that were pressed by counsel for other plaintiffs against the same employer. We recommended against pursuing these claims in order to allow discovery relating to our clients' more viable securities claims to proceed expeditiously, and the court thereafter dismissed the relevant ERISA claims pursued by the other plaintiffs.
- Reviewing ERISA covenants in loan agreements on behalf of financial institutions to insure that the covenants are current and consistent with market practices.
- Providing advice on "plan assets" and other ERISA fiduciary issues as they relate to pooled investment vehicles.

Dudley Kimball and Robert Morgan, who both practice in the Emmet, Marvin & Martin, LLP Tax, ERISA and Corporate group, are the authors of an article, A Reform Proposal for Social Security, that appeared in the October 31, 2016 issue of Barron's. October 31, 2016

Tax Techniques
October 06, 2016

Longevity Annuities
October 06, 2016

- Advising a wine importer and drafting and negotiating contracts with foreign vineyards on its behalf.
- Drafting a limited liability company operating agreement for an oil and gas royalty venture pursuant to which different levels of capital investment are allocated in different ways among individual properties and allocations of profit and loss for the capital and service partners vary depending upon the degree to which the capital partner has recouped his capital investment in individual properties.