



Erica J. Russell

Associate

Erica focuses her practice on employee benefits and corporate law. She counsels private and public employers and governmental entities on all aspects of employee benefits and executive compensation.

Her experience involves working with defined benefit and defined contribution retirement plans, nonqualified deferred compensation plans, cafeteria plans, excess benefits plans, and various leave plans. She advises clients on a variety of legal issues related to: tax qualification requirements; plan documents, amendments, and restatements; tax withholding and reporting; participant communications; plan termination; IRS communications related to the VCP and determination letter process; domestic relations orders; compliance with various state and federal laws.

In the executive compensation arena, Erica has experience with stock compensation plans and cash bonus plans.

Erica also has experience representing Taft-Hartley multiemployer plans in ERISA litigation matters, as well as in claims made before the U.S. Equal Employment Opportunity Commission and the California Workers' Compensation Appeals Board.

Publications

"CARES Act – Important Changes to 401k or other Retirement Plans," co-author, *Employee Benefits Law Alert* (March 2020)

"ISO and ESPP Reporting and Disclosure Requirements for Employers," co-author, *Employee Benefits Alert* (January 2020)

"California Individual Mandate for Health Coverage Takes Effect in 2020," co-author, *Employee Benefits Alert* (December 2019)

"Employers May Offer Two New Types of Health Reimbursement Arrangements in 2020," co-author, *Employee Benefits Law Alert* (July 2019)

"Funds Available from Retirement Plans for Those Affected by the Wildfires," co-author, *Employee Benefits Alert* (November 2017)

Presentations

San Francisco

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Firm Leadership

Women's Impact Network, Member

Practices/Industries

Employee Benefits

Corporate

Emerging Companies

Presenter, Hanson Bridgett 2021 Annual Employee Benefits Update (February 2021)

"Potential Liability Issues Related to Public Agency Paid Leave Programs," 2020 California Public Employers Labor Relations Association (CALPELRA) Annual Training Conference (November 2020)

Professional Affiliations

International Foundation of Employee Benefit Plans (IFEBP)

American Bar Association - Labor and Employment Section

Bar Association of San Francisco

Education

J.D., Boston University School of Law (2010)

B.A., *cum laude*, University of Southern California (2006)

Admissions and Courts

California

U.S. District Court for the Northern District of California

U.S. District Court for the Eastern District of California

U.S. District Court for the Central District of California

U.S. District Court for the Southern District of California