



## Soohuen Ham

Associate

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### Areas of Focus

- Employee Benefits
- Employee Benefits Litigation



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As part of the Employee Benefits practice group, Soohuen leverages his federal regulatory and enforcement experience to advise clients with compliance issues arising from the Employee Retirement Income Security Act (ERISA). He also advises public and private companies on compensation and benefits issues that arise in day-to-day operations, mergers and acquisitions and initial public offerings. In addition to ERISA compliance, his practice focuses on executive agreements, equity-based compensation, and 280G “golden parachute” issues. Soohuen finds qualified domestic relations orders (QDROs) fascinating and enjoys working on them for both public and private clients.

After graduating from law school, Soohuen worked at the U.S. Department of Labor, Employee Benefits Security Administration as an Employee Benefits Investigator. Prior to attending law school, Soohuen served in the United States Navy.

### Publications

“IRS Issues 2026 Limits for Retirement Plans,” co-author, Employee Benefits Legal Alert (November 2025)

“Wildfire Victims May Find Financial Relief in Retirement Plans,” co-author, Bloomberg Tax (February 2025)

“Southern California Wildfires: Employers Should Be Aware of Potential Financial Resources for Employees,” co-author, Employee Benefits Legal Alert (January 2025)

“IRS Issues Guidance on Required Inclusion of Long-Term, Part-Time Employees in 401(k) Plans, Including Application to Governmental Plans,” co-author, Employee Benefits Legal Alert (January 2024)

“IRS Issues 2024 Limits for Retirement Plans,” co-author, Employee Benefits Legal Alert (November 2023)

“Health Plans Must Prepare for the End of COVID-19 Public Health and National Emergencies,” co-author, Employee Benefits Legal Alert (April 2023)

“Final IRS Regulations Provide Permanent Automatic Extensions for ACA Reporting,” Employee Benefits Law Alert (December 2022)

## **Presentations**

Hanson Bridgett 2024 Annual Employee Benefits Update (February 2024)

## **Honors & Awards**

Leadership Council on Legal Diversity, Atlas Award (2025)

California Lawyers Association, Wiley W. Manuel Pro Bono Legal Services Award (2023)

## **Professional Affiliations**

American Bar Association, Plan Transactions and Terminations Committee, Co-vice Chair

Western Pension & Benefit Council

Leadership Counsel on Legal Diversity, 2025 Pathfinder

## **Judicial Clerkships**

Judicial Clerk, Los Angeles Superior Court

New York State Office of the Attorney General

## **Professional Licenses**

Judicial Clerk, Los Angeles Superior Court

New York State Office of the Attorney General

## **Education**

LL.M., Tax, with distinction Georgetown University Law Center (2020)

J.D., St. John's University School of Law (2016)

B.A., Rutgers University (2003)

## **Admissions and Courts**

California

New York

New Jersey