



BRIAN W. BERGLUND

Of Counsel

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Biography

Brian Berglund has counseled clients for over 30 years in the employee benefits, executive compensation, captive insurance and tax areas. Recent client engagements include the following:

- Representation of an employer in connection with the contribution of real property to a defined benefit pension plan
- Representation of a board of trustees in connection with the establishment of a group life and health insurance program and captive insurance arrangement covering 1,400 employers who are members of the same trade association
- Representation of health care benefit manager in connection with the establishment of a stop loss health insurance product providing for a guarantee of pharmacy spend, including the

formation of a captive insurance company and negotiation of reinsurance treaty with fronting carrier

- Representation of a global employer in connection with the establishment of a phantom equity arrangement (based on business unit performance) in multiple countries

Civic involvement & honors

American College of Employee Benefits Counsel – Fellow

Best Lawyers in America (Employee Benefits, Corporate Law, and Mergers & Acquisitions Law)

Missouri Super Lawyers (Employee Benefits)

Director, Delta Dental of Missouri (Chair of Compensation Committee)

Adjunct Professor of Law, Washington University Graduate Tax Program (1992-1996)

Admissions

- Colorado, 2014
- Missouri, 1981
- United States Tax Court

Education

Washington University, J.D., Order of the Coif, 1981

Carleton College, B.A., Mathematics, *magna cum laude*, Phi Beta Kappa, 1978

Related capabilities

- Employee Benefits & Executive Compensation
- Insurance: Corporate & Transactional
- Corporate
- Employment & Labor
- Investigations
- Litigation & Dispute Resolution
- Regulation, Compliance & Advisory

- Insurance & Reinsurance
- Insurance (Class Actions)
- Higher Education
- Insurance Regulatory
- InsureTech
- Real Estate
- Tax & Private Client
- Plan Design & Implementation
- Plan Administration & Fiduciary Issues
- Welfare Plans
- Interdisciplinary Privacy/HIPAA Practice
- Practice Before Government Agencies
- ERISA & Employee Benefits Litigation
- International Pensions & Benefits Practice
- Non Profit Organizations
- Tax Risk Management and Disputes
- Real Estate Tax
- Executive & Deferred Compensation
- Cross-border Employment Issues
- Corporate tax
- Association Health Plan Practice
- Pensions
- Share Plans & Incentives

Resources

Publications

- Co-author, "Association Health Plans," Lexis Practice Advisor, December 2018
- *Section 409A: Answers to 200 Frequently Asked Questions*, American Bar Association, 2013
- "409A: The 100 Most Frequently Asked Questions," Published by ALI-ABA, October 2010
- "Correcting 409A Violations to Minimize Deferred Compensation Taxes: Not Just for Benefit Lawyers," *St. Louis Bar Journal*, Winter 2009
- "Taxation of Qualified Plan Distributions and Required Minimum Distributions," *ALI-ABA Business Law Course Materials Journal*, August 2007

- "Securities Law Issues Relating to Employee Benefit Plans," Thomson-West Corporate Counsel's Guide to Nonqualified Deferred Compensation Agreements, September 2006
- "Employee Benefit Aspects of the Sarbanes-Oxley Act of 2002," Thomson-West Corporate Counsel's Guide to Nonqualified Deferred Compensation Agreements, September 2006
- "The Blackout Rules Under the Sarbanes-Oxley Act of 2002," *Employment Law Counselor*, Sept. 15, 2004
- "Prohibition of Insider Loans Under Sarbanes-Oxley," *Employment Law Counselor*, Sept. 15, 2004

Speaking engagements

- "How Much is Too Much? Notice and Notification Requirements under the ACA," The John Marshall Law School 12th Annual Employee Benefits Symposium, Chicago, Illinois, April 4, 2014
- "Health Care Reform – What it Means to Large Employers," Sponsored by The Design Professionals Coalition, The American Club, Kohler, Wisconsin, August 17, 2013
- "Group Medical Captives – Theory and Practice," Strategic Risk Solutions Webinar, June 5, 2013
- "Taxation of Qualified Plan Distributions and Required Minimum Distributions," "Securities Law Issues in Employee Benefits," "Nondiscrimination and Permitted Disparity," and "401(k) Plans," ALI-ABA Fundamentals of Employee Benefits Law Program, Washington Marriott Metro Center, Washington, D.C., May 16-18, 2012
- "Protecting Fiduciaries From Madness and Other Liability – In March and All Through the Year," Sponsored by the Employee Benefits Association of St. Louis, March 15, 2012
- "Wellness Programs," Sponsored by the Louisville Employee Benefits Association, March 13, 2012
- "Taxation Issues Associated with Captive Insurance: The Primary Issues Associated with Employee Benefits Reinsured through Captives," World Captive Forum, Miami, Florida, February 1, 2012
- "Ethics in the Practice of Benefits Law," Sponsored by the Bar Association of Metropolitan St. Louis, St. Louis, Missouri, June 9, 2011
- "Nondiscrimination and Permitted Disparity," Fundamentals of Employee Benefits Course Sponsored by ALI-ABA, Philadelphia, Pennsylvania, April 6-8, 2011

- "Taxation of Distributions and Required Minimum Distributions," Fundamentals of Employee Benefits Course Sponsored by ALI-ABA, Philadelphia, Pennsylvania, April 6-8, 2011
- "Introduction to Health Care Reform: The Patient Protection and Affordable Care Act," Fundamentals of Employee Benefits Course Sponsored by ALI-ABA, Philadelphia, Pennsylvania, April 6-8, 2011
- "Section 401(K) Plans," Fundamentals of Employee Benefits Course Sponsored by ALI-ABA, Philadelphia, Pennsylvania, April 6-8, 2011
- "Guidance on Avoiding and Fixing Scrivener's Errors in Drafting Plans: Fiduciary Issues, Tax Compliance Problems & Benefit Claims," presented to the American Conference Institute (ACI) in New York on May 24-25, 2010
- "The Genetic Information Nondiscrimination Act ("GINA")," presented to the St. Louis Area Business Health Coalition on February 9, 2010
- "Section 409A Correction Program," Sponsored by the Bar Association of Metropolitan St. Louis, March 12, 2009