



Kenneth A. Raskin

PARTNER

PROFILE

Ken Raskin is a partner and Chair of King & Spalding's Employee Benefits & Executive Compensation Practice and is resident in the New York office. His practice concentrates in executive compensation and employee benefits law. He counsels clients in the creation, structure and communication of tax-qualified retirement plans and welfare benefit plans, assisting clients in maintaining IRS and ERISA compliance and in negotiating the resolution of qualification problems under the IRS' and DOL's compliance resolution programs. He also assists clients in establishing and maintaining non-qualified plans of deferred compensation (e.g., "top-hat plans" and "ERISA-excess plans") and in developing funding mechanisms for these plans such as "rabbi trusts." He advises plan trustees, bank trust departments and other fiduciaries regarding ERISA and its investment requirements, and fiduciary issues and responsibilities. He provides transactional counsel in mergers and acquisitions regarding financings, takeover defenses and a variety of other transactions.

Mr. Raskin advises both corporate and individual clients on executive compensation issues. He provides counsel in the design and negotiation of executive employment contracts, incentive compensation arrangements, stock option plans, non-compete agreements, severance arrangements and parachute plans. He also counsels investment fund sponsors, investing plans and lenders on the fiduciary and other implications of ERISA's "plan assets" regulation.

Mr. Raskin is nationally recognized for his expertise by *Chambers USA*, *Best Lawyers in America*, *PLC Which Lawyer?* and the *Legal 500*. He is a frequent speaker and author, and he is often quoted in industry publications such as *The Deal*, *Metropolitan Corporate Counsel*, *BNA Corporate Accountability Report*, and *Dow Jones International News*.

Publications and Speeches

- | Lecturer, PSCA's 69th Annual National Conference, "NQDC - Ask the Experts." May, 2017
- | Lecturer, "Employment Agreements and Severance/CIC Provisions – Executive Compensation Conference, The Conference Board, November 2016
- | Lecturer, "Dealing with Restricted Stock, Stock Options and Executive Compensation in Corporate M&A Transactions," PLI Tax Strategies 2016 Program, October, 2016
- | Speaker, PSCA's 68th Annual National Conference, "The Top Ten Most Common 409A Pitfalls." October, 2015
- | Speaker, Bloomberg BNA Conference, "IRS Determination Letters, IRS and DOL Correction Programs and Employee Benefit Plan Disclosure and Reporting." October, 2015
- | Panelist, 4th Annual Law Firm Pension & Retirement Plans, "Dealing with Key Decisions Affecting Strategies, Operations, IRS Limits and Funding," June, 2014
- | Speaker, ABA Section of Taxation Conference, "Employee Benefits Mergers and Acquisitions Update," May 2013

CONTACT

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PRACTICES

Employee Benefits & Executive
Compensation
Municipal Restructuring
Tax
ERISA Litigation

MEMBERSHIPS

New York State Bar Association
American Bar Association
Board Member for The Plan Sponsor
Council of America (PSCA)

EDUCATION

J.D., St. Johns University
M.B.A., SUNY at Binghamton
B.A., University of Vermont

ADMISSIONS

New York

- | Speaker, Practising Law Institute: ERISA: The Evolving World 2012, Determination Letters / IRS and DOL Correction Programs; Reporting and Disclosure; Employment and Labor Laws, 2012, 2013, 2014
- | Moderator, 64th Annual National Plan Sponsor Council of America (PSCA) Conference, Company Roundtable, September 20, 2011
- | Panelist, 64th Annual National Plan Sponsor Council of America (PSCA) Conference, "ERISA Fiduciary Boot Camp: Selecting and Monitoring a Service", September 22, 2011
- | Panelist, Defined Contribution Conference, "Pension & Investments," October 24-26, 2010
- | Panelist, The Conference Board 2010 Executive Compensation Conference, "Contracts, Clawbacks and Perks," September 28, 2010
- | Lecturer, PSCA National Conference, "Fiduciary Outsourcing for Defined Contribution Plans: Background and an Evaluation Framework for Plan Sponsors," September 22, 2010
- | Co-author, "Pay wall," *The Deal*, September 17, 2010
- | Panelist, Money-Media Webinar, "How Will the Financial Reform Bill Impact Corporate Boards", July 2010
- | Featured in "Ken Raskin Joins King & Spalding as Chair of its Benefits and Compensation Practice," *Metropolitan Corporate Counsel*, June 2010
- | Panelist, The Profit Sharing/401k Council of America's 62nd Annual National Conference and Exhibition, Scottsdale, AZ, September 23, 2009
- | Co-author, "The Intricate Web of Plan Amendments Explained," *Pension and Benefits Week*, November 4, 2008, Volume 14, No. 31
- | Lecturer, "Employee Benefits Adviser's Raw Bar Podcast: LaRue v DeWolff, Boberg & Associates Inc. et al." *Employee Benefits Adviser*, February 25, 2008
- | Co-author, "The Final 403(b) Regulations – Long-Awaited Answers and New Opportunities," *Bloomberg Employee Benefits Law Report*, January 2008
- | Host and Panelist, The Profit Sharing Council of America's Profit Regional Plan Sponsor event, New York, October 30, 2007
- | Co-Author, "ERISA And Severance Pay Arrangements," *Employee Benefit Plan Review*, October 2007
- | Lecturer, on "Compliance: Mergers and Acquisitions," at the Profit Sharing Council of America's 2007 National Conference and Exhibition, Rancho Mirage, CA, September 24-27, 2007
- | Co-author, "Are 401(K) Fees the Next Wave of Litigation?" *Bloomberg Corporate Law Journal*, Spring 2007
- | Co-author, "Guidance on Investment Advice for 401(k) Participants," *Employment Law 360*, March 30, 2007
- | Lecturer, New York State Bar Association's program on the New World of Deferred Compensation under Section 409A of the Internal Revenue Code, December 5, 2006
- | Lecturer, American Conference Institute's conference on Options Granting Investigations, New York, October 2006
- | Co-author, "Options Backdating: Plenty to Worry About," *Financial Executives International*, October 2006
- | Lecturer, 59th National Profit Sharing 401(K) Conference, Amelia Island, Florida, September 13-15, 2006
- | Co-author, "Backdating," *New York Law Journal*, September 2006
- | Co-author, "Preventing Executive Compensation from Derailing M&A Deals," *Directors & Boards*, Fall 2006
- | Co-author "Everything You Always Wanted to Know About Backdating but Weren't Sure What to Ask," *Bloomberg's Corporate Law Journal*, Fall, 2006
- | Co-author, "Pension Bill Remains in Quagmire over DB Plan Issues -- Renewed Effort Required on Permanency of 2001 Pension Provisions," *PSCA.org Executive Report*, July 2006
- | Co-author, "FASB Clarifies Meaning of 'Grant Date' for Equity Awards Under FAS 123(R)," *Benefit Law Journal*, Spring 2006
- | Lecturer, Practicing Law Institute's Program on Pension Plan Investment 2006, May 2006

- | Co-author, "Hung Out to Dry—Scrutiny of Remuneration Schemes Could Threaten U.S. Deals," *Mergers and Acquisitions Magazine*, April/May 2006
- | Co-author, "Actions to Take in 2006 and Beyond in Response to New IRS Rules on Deferred Compensation," *Bloomberg Corporate Law Journal*, Winter 2006
- | "How To Solve the Top Nine 401(k) Compliance Mistakes," *Managing 401(k) Plans*, February 8, 2006
- | Lecturer, 58th National Profit-Sharing 401 (k) Conference, San Diego, September 20-23, 2005 "Effective Date of the New Automatic Rollover Rules Is Fast Approaching," PSCA.org Executive Report, March 28, 2005
- | Co-author, "Sweeping Nonqualified Deferred Compensation Legislation Signed Into Law," *PSCA.ORG Executive Report Online*, November 2004
- | Co-author, "Proposed Legislation Could Lose Hedge Funds 'Deemed' Investment," *HedgeWorld*, October 2004
- | Co-author, "DOL Proposes Regulation with Respect to Automatic Rollovers," *Profit Sharing*, May/June 2004
- | Co-author, "Implementing an International Equity-Based Compensation Programme," *Global Counsel Handbooks – Labour and Employee Benefits 2003/4*
- | Lecturer, The ERIC-Aon Consulting Fall Benefits & Compensation Conference, October 2003
- | Co-author, "Optional Benefit Forms Could Be Eliminated Under New IRS Proposal," *Profit Sharing*, September/October 2003
- | Co-author, "Simplified Voluntary Correction Program Updated," *Profit Sharing*, September/October 2003
- | Co-author, "Officers and Directors of Public Companies May Be Restricted from Accessing Their Plan Loans," *Employee Benefit Plan Review*, September 2003
- | Co-author, "Conversions and/or Mergers of Money Purchase Pension Plans into Profit-Sharing Plans," *Profit Sharing*, January/February 2003

Professional Associations and Memberships

- | Chairman of the Board of The Plan Sponsor Council of America (PSCA)
- | Member of the New York State Bar Association
- | Member of the American Bar Association
- | Member of the Legal and Legislative Committee of the Plan Sponsor Council of America
- | Member of the Editorial Advisory Board for the Journal of Deferred Compensation
- | Member of the Editorial Advisory Board for the Journal of Pension Planning & Compliance

Awards and Recognition

- | *Chambers USA*, 2005 - 2016
- | *The Best Lawyers in America*, 2005 - 2016
- | *Legal 500*
- | PLC Which Lawyer?, 2005 - 2012
- | New York Metro Super Lawyers 2006 - 2016

NEWS & INSIGHTS

NEWS

08 May 2017 Plan Sponsor Council of America Names Ken Raskin Chair of Its Board of Directors

03 Mar 2017 King & Spalding Advises on Another Esoteric Securitization Backed by Restaurant Franchise Royalties

26 Jan 2017 King & Spalding Advises Asana Partners on \$500 Million Debut Fund

08 Nov 2016 King & Spalding Advises on Another Telecom Securitization Transaction

28 Oct 2016 Kenneth Raskin to Speak at Conference Board's 2016 Executive Compensation Conference

08 Sep 2016 Kenneth Raskin to Speak at Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures Conference

15 Aug 2016 King & Spalding Advises Post Properties In Combination With Mid-America Apartments Communities

22 Jun 2016 Kenneth Raskin to Speak at PwC Law Firm Pension and Retirement Plans Breakfast Briefing

27 Jan 2016 TSYS Taps King & Spalding to Advise on \$2.35 Billion Acquisition of TransFirst

22 Jan 2016 King & Spalding Advises Clarion Partners on its Partnership with Legg Mason

05 Oct 2015 Three Employee Benefits & Executive Compensation Attorneys to Speak at Plan Sponsor Council of America Conference

05 Oct 2015 Ken Raskin to Speak at Bloomberg ERISA Conference

05 Jun 2015 Legal 500 U.S. Ranks 26 King & Spalding Practices, Recognizes 104 of Firm's Lawyers in 2015 Guide to Leading U.S. Law Firms

05 Dec 2014 King & Spalding Advises Arbor Pharmaceuticals in Minority-Stake Sale to KKR

03 Nov 2014 King & Spalding Advises Edens Investment Trust on \$762 Million Acquisition

13 Jun 2014 King & Spalding Earns 34 Practice Rankings and 125 Individual Rankings in Chambers USA 2014 Guide

10 Feb 2014 Oil and Gas Equipment Division to Change Hands for \$550 Million | *Texas Lawyer*

20 Jan 2014 Drill Baby Drill! \$740 Million Pending Sale of Drilling Business | *Texas Lawyer*

07 Jan 2014 King & Spalding Instructs Varel International Energy Services on \$740 Million Sale

20 Dec 2013 With Advice from King & Spalding, EDENS Completes One of the Largest Ever Private Real Estate Equity Investments

20 Nov 2013 King & Spalding Advises Roark Capital in Purchase of CKE Inc.

05 Nov 2013 King & Spalding Advises on Sale of GE's Air Filtration Business to CLARCOR

01 Oct 2013 The Risks For Private Equity In Companies With Underfunded Benefit Plans | *The Metropolitan Corporate Counsel*

17 Sep 2013 Super Lawyers Lauds Twelve at King & Spalding in New York City

22 Jul 2013 King & Spalding Advises Roark Capital in Its Acquisition of Miller's Ale House Restaurant Chain

16 Jul 2013 King & Spalding Advises Arcapita in \$365 Million Sale of its 3PD Portfolio Company

28 May 2013 King & Spalding Earns 35 Practice and 119 Lawyer Rankings in 2013 Chambers USA Guide

17 Dec 2012 King & Spalding Advises Sprint on Acquisition of 100 Percent of Clearwire

16 Nov 2012 King & Spalding Advises Haddington Energy Partners on \$350 Million Private Equity Fund

03 Oct 2012 Super Lawyers Names 12 King & Spalding Lawyers Among the Best in New York Metro

23 Aug 2012 King & Spalding Lawyers Earn 232 Listings in 2013 Best Lawyers in America Guide

24 Jul 2012 King & Spalding Advises GE Capital on Financing of Snow Phipps/ LTI Flexible Products Deal

07 Jun 2012 Chambers Again Counts King & Spalding as One of the Top U.S. Law Firms

26 Mar 2012 King & Spalding Lawyers Present Worker Misclassification Roundtable in Atlanta Office

02 Feb 2012 King & Spalding Advises BioScrip in Sale of Specialty Pharmacies and Centralized Specialty and Mail Service Pharmacy

22 Sep 2011 Kenneth Raskin Elected to Board of Plan Sponsor Council of America

20 Sep 2011 Twelve King & Spalding Attorneys Named to New York Super Lawyers List

14 Sep 2011 Ken Raskin Leads Two Workshops at National Profit Sharing Conference

31 Aug 2011 King & Spalding Lawyers Earn 203 Listings in 2012 Best Lawyers in America Guide

- 13 Jun 2011* King & Spalding Advises Roark Capital in Acquisition of Arby's Restaurants
- 13 Jun 2011* King & Spalding Earns 36 Practice Rankings and 114 Individual Lawyer Recognitions in 2011 Chambers USA Guide
- 13 Jun 2011* King & Spalding Advises EMS Technologies in \$491 Million Sale
- 13 Jun 2011* King & Spalding Advises Roark Capital in Purchase of Italian Restaurant Chain
- 01 May 2011* Healthcare Reform Task Force Faces Up To The Roll-Out Of The PPACA And Other Healthcare Reform Challenges | *Metropolitan Corporate Counsel*
- 30 Mar 2011* Ken Raskin Featured Speaker at ERISA Seminar
- 02 Mar 2011* Twentieth Annual King & Spalding Health Law Forum To Address Healthcare Reform, Accountable Care Organizations
- 16 Feb 2011* King & Spalding Advises ING Clarion Management Team in \$100M Acquisition Of U.S.-Based Real Estate Company From ING Group
- 31 Jan 2011* Ken Raskin Moderates Defined Contribution Roundtable
- 21 Sep 2010* 12 King & Spalding Attorneys Named Experts in Their Fields by 'New York Super Lawyers'
- 14 Sep 2010* Ken Raskin Leads Workshop at National Profit Sharing and 401(k) Conference
- 08 Sep 2010* Private Equity Partner John Herbert Joins King & Spalding
- 13 Aug 2010* Ken Raskin a Panelist at The Conference Board's 2010 Executive Compensation Event
- 17 May 2010* Ken Raskin Joins King & Spalding as Chair Of Its Benefits and Compensation Practice

PUBLICATIONS

- 28 Oct 2016* Compensation and Benefits Insights - October 2016
- 30 Sep 2016* Compensation and Benefits Insights – September 2016
- 31 Aug 2016* Compensation and Benefits Insights – August 2016
- 29 Jul 2016* Compensation and Benefits Insights – July 2016
- 30 Jun 2016* Compensation and Benefits Insights – June 2016
- 31 May 2016* Compensation and Benefits Insights – May 2016
- 29 Apr 2016* Compensation and Benefits Insights – April 2016
- 31 Mar 2016* Compensation and Benefits Insights – March 2016
- 04 Mar 2016* Compensation and Benefits Insights – February 2016
- 05 Feb 2016* Compensation and Benefits Insights - January 2016
- 29 Dec 2015* Compensation and Benefits Insights – December 2015
- 17 Dec 2015* ERISA Trumps State Law Claims In Anthem Data Breach | *Law360*
- 11 Dec 2015* ERISA Trumps State Law Claims in Anthem Data Breach
- 03 Nov 2015* Compensation and Benefits Insights – November 2015
- 30 Sep 2015* Compensation and Benefits Insights – September 2015
- 31 Aug 2015* Compensation and Benefits Insights – August 2015
- 03 Aug 2015* Compensation and Benefits Insights – July 2015
- 09 Jul 2015* Compensation and Benefits Insights – June 2015
- 04 Jun 2015* Compensation and Benefits Insights – May 2015
- 12 May 2015* Compensation and Benefits Insights – April 2015
- 07 Apr 2015* Compensation and Benefits Insights – March 2015
- 06 Mar 2015* Compensation and Benefits Insights – February 2015
- 30 Jan 2015* Compensation and Benefits Insights – January 2015
- 02 Jan 2015* Compensation and Benefits Insights – December 2014

03 Dec 2014 Compensation and Benefits Insights – November 2014

05 Nov 2014 Compensation and Benefits Insights – October 2014

03 Oct 2014 Compensation and Benefits Insights – September 2014

10 Sep 2014 Compensation and Benefits Insights – August 2014

01 Aug 2014 Compensation and Benefits Insights – July 2014

03 Jul 2014 Compensation and Benefits Insights – June 2014

05 Jun 2014 Compensation and Benefits Insights – May 2014

12 May 2014 Compensation and Benefits Insights – April 2014

31 Mar 2014 Compensation and Benefits Insights – March 2014

04 Mar 2014 Compensation and Benefits Insights – February 2014

31 Jan 2014 Compensation and Benefits Insights – January 2014

02 Jan 2014 Compensation and Benefits Insights – December 2013

27 Nov 2013 Compensation and Benefits Insights – November 2013

31 Oct 2013 Compensation and Benefits Insights – October 2013

01 Oct 2013 Compensation and Benefits Insights – September 2013

03 Sep 2013 Compensation and Benefits Insights – August 2013

29 Aug 2013 Private Equity Fund May Be Liable for Portfolio Company Withdrawal Liability

31 Jul 2013 Compensation and Benefits Insights – July 2013

01 Jul 2013 Healthcare Reform For Employers 101: What Needs To Be Done Now | *The Metropolitan Corporate Counsel*

27 Jun 2013 Compensation and Benefits Insights – June 2013

17 Jun 2013 Public Company Advisor - June 2013

28 Mar 2013 Compensation and Benefits Insights - March 2013

28 Feb 2013 Compensation and Benefits Insights - February 2013

30 Jan 2013 Compensation and Benefits Insights - January 2013

31 Dec 2012 Compensation and Benefits Insights - December 2012

30 Nov 2012 Compensation and Benefits Insights - November 2012

29 Oct 2012 Compensation and Benefits Insights - October 2012

28 Sep 2012 Compensation and Benefits Insights - September 2012

31 Aug 2012 Compensation and Benefits Insights - August 2012

10 Jul 2012 Compensation and Benefits Insights – July 2012

29 Jun 2012 Compensation and Benefits Insights - June 2012

29 May 2012 Compensation and Benefits Insights - May 2012

23 Apr 2012 Compensation and Benefits Insights - April 2012

22 Mar 2012 Compensation and Benefits Insights - March 2012

27 Feb 2012 Compensation and Benefits Insights - February 2012

01 Jan 2012 Compensation and Benefits Insights - January 2012

22 Dec 2011 Compensation and Benefits Insights - December 2011

30 Nov 2011 Compensation and Benefits Insights - November 2011

20 Oct 2011 Compensation & Benefits Insights - October 2011

28 Sep 2011 Compensation and Benefits Insights - September 2011

22 Aug 2011 Compensation & Benefits Insights - August 2011

28 Jul 2011 Compensation and Benefits Insights - July 2011

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EVENTS

12 Jul 2016 **Networking Roundtable Series: Executive Compensation, Employee Benefits and Employment Law**
03 Mar 2016 **Networking Roundtable Series: Executive Compensation, Employee Benefits and Employment Law**
02 Oct 2014 **ERISA Basics of Pension Plan Fund Investments Seminar**
15 Nov 2010 **Healthcare Reform 2.0: The 2010 Elections and the Healthcare Reform Agenda of a New Congress | Atlanta, GA and Washington, D.C.**