HUSCH BLACKWELL



Alan H. Kandel

PARTNER

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OVERVIEW

Alan devotes his practice to helping clients design, maintain and defend employee benefit and executive compensation plans that align with business goals.

Alan counsels a wide variety of clients – publicly traded, privately held, tax-exempt and governmental – as they navigate the highly regulated space of Employee Benefits and Executive Compensation. He works closely with clients to design and draft durable and strategic benefit plans that meet compliance benchmarks while aligning with business goals, including:

- Employee stock ownership plans (ESOPs)
- 401(k) and other qualified retirement plans
- Internal Revenue Code section 409A and other laws regulating nonqualified deferred compensation plans for executives
- Equity and phantom equity plans for public and privately held companies
- Welfare and fringe benefit plans

Alan also advises buyers and sellers on employee benefit and executive compensation issues in corporate transactions. When clients face unanticipated examinations or rulings, he defends their interests before the Internal Revenue Service (IRS), Department of Labor (DOL) and Pension Benefit Guaranty Corp (PBGC). Clients

Industry

Financial Services & Capital Markets

Services

Employee Benefits & Executive Compensation

Employee Stock Ownership Plans

ERISA & Employee Benefits Litigation

Nonprofit Organizations & Religious Institutions

Tax

Traditional Labor Relations

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appreciate Alan's collaboration with labor lawyers and investment advisors across the nation thanks to the firm's coast-to-coast footprint.

Experience

- Regularly advise employee stock ownership plan (ESOP)-owned companies on compliance with the unique requirements of the Internal Revenue Code and Employee Retirement Income Security Act (ERISA) applicable to ESOPs.
- Served as outside counsel to prominent North American supplier of private-brand food products, advising on all benefits-related issues for its 10,000 employees.
- Regularly advise clients on compliance with the fiduciary requirements of employee benefits, both those plans subject to ERISA and those exempt from ERISA.
- Acted as primary outside benefits counsel to global paperboard and paper-based packaging company with a workforce of 21,000.
- Regularly help clients identify and correct qualified plan failures through Voluntary Correction Program (VCP), self-correction, Voluntary Fiduciary Correction Program (VFCP) and other correction programs.
- Represented publicly traded company through its bankruptcy on all benefit matters, such as multiemployer plans and employer-sponsored defined benefit plans.
- Developed a qualified defined benefit plan design for top leadership of a governmental employer.
- Advise tax-exempt clients on executive compensation to attract and retain top leadership while complying with Internal Revenue Code section 457 and other requirements.
- Represented a broker-dealer before the Internal Revenue Service (IRS) national office to restore its qualification as a nonbank trustee after the IRS revoked its qualification.

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Recognition

- *The Best Lawyers in America®*
  - Employee Benefits (ERISA) Law, 2010-2027
- *The Legal 500 United States*
  - Labor and employment: Employee benefits, executive compensation and retirement plans: design, Recommended lawyer, 2025 and 2026
- JD Supra Readers' Choice Award, Authored "Top-Read Article", 2022
- Missouri & Kansas Super Lawyers, Employee Benefits/ERISA, 2006
- Martindale-Hubbell AV Preeminent

Education

- J.D., Saint Louis University School of Law
  - *cum laude*
  - Order of the Woolsack

    St. Louis University Law Journal, Editor
- B.A., Washington University in St. Louis
  - *universali cum honore*

Admissions

- Missouri

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Community Leadership

- Vaad Hoeir of St. Louis, President, 1998-2000, 2016-present
- H. F. Epstein Hebrew Academy, President, 2001-2003
- Louis and Sarah Block Yeshiva High School, President, 2006-2008



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