SQUIRE PATTON BOGGS

Caitlin Steiner

Senior Associate

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About Caitlin

Caitlin Steiner is a senior associate in the Tax Strategy & Benefits Practice, where she focuses on employee benefits, including retirement plans, welfare benefit plans and executive compensation.

Caitlin possesses knowledge with respect to benefits and tax statutes including the Employee Retirement Income Security Act (ERISA), the Internal Revenue Code, the Affordable Care Act and the Consolidated Omnibus Budget Reconciliation Act (COBRA). Caitlin assists clients with both due diligence and transactional matters with respect to these laws, as well as employee benefit plan document drafting and revision, as well as general compliance questions.

Caitlin also has experience with executive compensation matters including equity and equity-based incentive plans, severance benefits, deferred compensation plans and matters relating to Code Sections 409A and 280G.

Prior to and during law school, Caitlin worked for multiple companies involved in the drafting and administration and review of Qualified Domestic Relations Orders (QDROs), gaining experience with both qualified and nonqualified retirement plans. While working in the QDRO industry, Caitlin received her Retirement Plan Fundamentals Certificate from The American Society of Pension Professionals & Actuaries (ASPPA).

Experience

Qualified Retirement Plans

- Advising clients regarding the correction of plan errors such as excess allocations under Internal Renue Service (IRS) Employee Plans Compliance Resolution System (EPCRS) Self-Correction and Voluntary Correction Procedures.
- Amending and restating 401(k) and other defined contribution retirement plans, including amendments made for purposes of compliance with the recent passage of the CARES Act and SECURE Act.
- Advising clients regarding compliance with Internal Revenue Code and ERISA provisions.

Health and Welfare Benefit Plans

- Drafting and amending health and welfare benefit wrap plan documents, Internal Revenue Section 125 cafeteria plans, and related summary plan descriptions.
- Advising clients on compliance with Affordable Care Act, COBRA and ERISA requirements.
- Assisting clients with responding to IRS correspondence regarding the assessment of employer shared responsibility payments in accordance with the Affordable Care Act.

Executive Compensation

- Drafting and revising equity-based incentive plans and award agreements.
- Advising clients on tax issues related to executive compensation and employment agreements.

Due Diligence and Transactional Work

- Revising and drafting benefits provisions of purchase agreements and other transaction documents.
- Engaging in due diligence of employee benefits and executive compensation compliance issues including ERISA, Affordable Care Act, COBRA and Internal Revenue Code compliance, in relation to the acquisition and disposition of various corporate entities and lines of business.
- Engaging in due diligence and involvement in the trustee selection process in relation to the sale of companies to Employee Stock Ownership Plans (ESOPs).

Credentials

Education

- Cleveland-Marshall College of Law, J.D., *summa cum laude*, Valedictorian, 2021
- Cleveland State University, B.A., *summa cum laude*, 2012

Admissions

- Ohio, 2021

Expertise

Services

- Tax Strategy & Benefits

Publications

- Co-author, "Division of Property Orders Part I: One Form, Multiple Problems", *Domestic Relations Journal of Ohio*, September/October 2020.
- Co-author, "Division of Property Orders Part II: Which Box Should I Check?" *Domestic Relations Journal of Ohio*, November/December 2020.

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One of the world's strongest integrated law firms, providing insight at the point where law, business and government meet. We deliver commercially focused business solutions by combining our legal, lobbying and political capabilities and invaluable connections on the ground to a diverse mix of clients, from long-established leading corporations to emerging businesses, startup visionaries and sovereign nations. More than 1,500 lawyers in over 40 offices across four continents provide unrivaled access to expertise.