



Thomas M. Hogan

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PRACTICES Employee Benefits and Executive Compensation, Investment Management, Plan Fiduciaries Counseling, Executive and Incentive Compensation, Retirement Plans, Corporate, Finance, Fund Formation and Management

Thomas Hogan is a counsel in the Employee Benefits and Executive Compensation Practice Group in the New York office of Haynes Boone.

His practice focuses on multiple aspects of the firm's employee benefits practice, including ERISA fiduciary compliance, qualified retirement plans, nonqualified deferred compensation plans, employment agreements, and equity compensation arrangements.

Prior to joining Haynes Boone, Thomas worked for more than ten years as an in-house counsel for a retirement services provider advising on plan governance matters, ERISA "prohibited transaction" exemptions, plan corrections under the Employee Plans Compliance Resolution System, DOL and IRS plan audit investigations, and SECURE Act compliance. He has also provided counsel on DOL initiatives concerning fiduciary investment advice, ESG plan investments, and cybersecurity and missing participants best practices. Further, Thomas previously practiced at a large international law firm and, prior to law school, as a consultant in a financial services compensation consulting firm.

Thomas is a contributor to Haynes Boone's [Practical Benefits Lawyer blog](#), which discusses issues and developments in the areas of employee benefits and executive compensation. Thomas also contributes to Haynes Boone's [Investment Management Minute](#), a periodic briefing which provides a brief summary of newsworthy items and important legal developments for investment managers, investment funds, and broker-dealers.

QUALIFICATIONS

EDUCATION

- J.D., St. John's University School of Law, Executive Articles Editor, *St. John's Law Review*
- B.S., Industrial and Labor Relations, Cornell University

ADMISSIONS

- New York

PUBLICATIONS AND SPEAKING ENGAGEMENTS

- "Employee Benefits Fiduciary Responsibility/Plan Investments," panelist, ABA Tax Section, Fiduciary Responsibility/Plan Investments Subcommittee Virtual Meeting, September 25, 2024.
- "Department of Labor's Final Retirement Security Fiduciary Rule," co-author, *HB Investment Management Minute*, May 16, 2024.
- "Employee Benefits Fiduciary Responsibility/Plan Investments," panelist, ABA Tax Section, Fiduciary Responsibility/Plan Investments Subcommittee Panel, May 3, 2024.
- "Department of Labor Finalizes Changes to the QPAM Exemption, PTE 84-14," co-author, *HB Investment Management Minute*, April 10, 2024.
- "DOL's Proposed Retirement Security Fiduciary Rule," co-author, *HB Investment Management Minute*, November 14, 2023.
- "Employee Benefits Fiduciary Responsibility/Plan Investments," panelist, ABA Tax Section, Fiduciary Responsibility/Plan Investments Subcommittee Virtual Meeting, October 19, 2023.
- "Final Compliance Deadline for the DOL Fiduciary Rule and Prohibited Transaction Exemption is Approaching," co-author, *Investment Management Briefing*, May 9, 2023.
- "Employee Benefits Fiduciary Responsibility/Plan Investments," panelist, ABA Tax Section, Fiduciary Responsibility/Plan Investments Subcommittee Panel, May 5, 2023.
- "Florida Court Invalidates Part of the DOL's Interpretation of Rollover Investment Advice," co-author, *Investment Management Briefing*, March 15, 2023.
- "SECURE 2.0 Act: Changes to Plan Corrections Guidance," co-author, Haynes Boone blog post, January 18, 2023.
- "Major Retirement Legislation Passed by Congress: SECURE 2.0 Act," co-author, Haynes Boone blog post, January 4, 2023.
- "DOL Final Investment Duties Rule Permits Plan Fiduciaries to Consider Climate Change and Other Environmental, Social, and Governance Factors," co-author, *HB Investment Management Minute* newsletter, December 12, 2022.
- "DOL Wins ERISA Appeal Authorizing its Service Provider Cybersecurity Subpoena," co-author, September 12, 2022.
- "Upcoming DOL Hearings on Prohibited Transaction Exemptions," co-author, September 12, 2022.
- "Department of Labor Proposes changes to the QPAM Exemption, PTE 84-14," co-author, August 8, 2022.
- "Uncertainty in the Employment Context: Which Types of Restrictive Covenants are Enforceable," author, *St. John's Law Review*, Winter 2006.

PROFESSIONAL AFFILIATIONS AND ENGAGEMENTS

- American Bar Association Section of Taxation, Employee Benefits Committee & Member of Fiduciary Responsibility/Plan Investments Subcommittee
- New York State Bar Association
- Nassau County Bar Association

SELECTED CLIENT REPRESENTATIONS

- Advising investment fund managers regarding issues under ERISA and the Internal Revenue Code arising from investments by employee benefit plans, including issues involving the "plan assets regulation," fiduciary obligations, and prohibited transactions rules.

- Advising clients with the correction of tax qualified plan failures through the Employee Plans Compliance Resolution System issued by the Internal Revenue Service and the Voluntary Fiduciary Correction Program issued by the United States Department of Labor.
- Advising clients through U.S. Department of Labor and Internal Revenue Service audit investigations.
- Negotiating executive employment and severance agreements, acting as counsel to both executives and employers.
- Advising clients regarding ERISA and employee benefit issues in connection with mergers and acquisitions, acting as counsel to both buyers and sellers, and in various other corporate transactions.
- Reviewing and negotiating employee benefit plan provider service agreements.
- Designing and implementing all types of equity compensation plans, including stock options, restricted stock, restricted stock units, and sub-plans in foreign jurisdictions.
- Represented a national bank as administrative agent and swing line lender concerning ERISA considerations in connection with a \$3 billion credit facility to Devon Energy Corp.
- Advised NextGen Healthcare, Inc., a leading provider of innovative cloud-based healthcare technology solutions, in its acquisition of TSI Healthcare.
- Advised e2Companies in its business combination with NETD, enhancing its capabilities in resilient energy solutions.
- Advised Pulmatrix in its strategic merger to advance biotech innovation, strengthening its pipeline of inhaled therapies.