Chris M. Kang

Partner

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RELATED PRACTICES Employee Benefits M&A, Fund Formation and Management, ESOPs and Other Stock-Based Plans, Executive and Incentive Compensation, Corporate, Plan Fiduciaries Counseling, Retirement Plans, Mergers and Acquisitions, Employee Benefits and Executive Compensation, Private Equity, Regulatory Compliance, Finance, Texas Corporate Governance, Fund Finance, Investment Management

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Chris Kang is a partner in the firm's Employee Benefits and Executive Compensation Practice Group and serves as a trusted adviser to numerous companies, financial institutions, private investment fund sponsors, and tax-exempt entities with respect to complex matters involving employee benefits, ERISA, and executive compensation and is the go-to person for financial institutions and investment funds for practical advice and solutions on ERISA-related matters that will help further their business goals.

Chris is often called upon to analyze and structure investment funds in cases that involve investments by private and governmental employee benefit plans, and to counsel investment advisers in cases where they manage “plan assets” subject to ERISA. Through his years of work in the investment fund area, Chris has extensive experience navigating the rules provided under ERISA’s “plan assets regulation,” including compliance with the “venture capital operating company” and “real estate operating company” exceptions, and in obtaining and complying with various “prohibited transaction” exemptions (including the QPAM exemption). When representing pension trusts, Chris is often called upon to analyze alternative investments and to structure tax efficient investment structures, including the establishment of tax-exempt entities for purposes of holding real estate acquisitions. Chris has also represented pension trusts in the negotiation of numerous side-letter agreements in connection with various kinds of private fund investments.

Chris also regularly advises both borrowers and lenders with respect to ERISA matters involved in all types of financing transactions (including subscription-based credit facilities), and in connection with corporate mergers and acquisitions, Chris regularly advises both buyers and sellers with respect to employee benefits and compensation issues, including, without limitation, issues related to pension liabilities, health and welfare liabilities, nonqualified deferred compensation obligations, severance obligations, and change in control obligations. Chris also regularly advises clients in various other types of corporate transactions, including, without limitation, corporate spin-offs, consolidations, joint-venture formations, divestitures.

In the area of executive compensation, Chris has extensive experience in the representation of both employers and executives in the negotiation of employment agreements, severance arrangements, nonqualified deferred compensation arrangements, and equity compensation arrangements, including

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structuring arrangements in compliance with Sections 409A, 457A, and 280G of the Internal Revenue Code. In addition, Chris has provided guidance to clients on a wide variety of other compliance matters in the areas of employee benefits and executive compensation, including, without limitation, the implementation of tax-qualified employee benefit plans, the correction of plan failure, and the navigation through DOL and IRS audit investigations. Furthermore, Chris has experience in matters involving unions, multiemployer plans and withdrawal liability related issues.

When Chris is not advocating for his clients or speaking about employee benefits matters, he is often involved with the Dallas Asian American Bar Association, where he served as Treasurer for several years, President-Elect in 2016, President in 2017, and on the Board of Directors from 2011 – 2018. Chris was named a “Best Lawyer Under 40” by the Asian Pacific Interest Section (APIS) of the Texas State Bar in 2016, and has been selected for inclusion in *Super Lawyers Rising Stars*, Thomson Reuters, 2016-2021. He was also selected for the prestigious Leadership Council on Legal Diversity (LCLD) Fellow Program in 2017 and the Dallas Regional Chamber’s (DRC’s) 46th Leadership Dallas class for 2021. Chris was recognized by The *Legal 500* U.S., Legalese, 2022. Chris also was selected for inclusion in the *Lawdragon 500* Leading U.S. Corporate Employment Lawyers listing, Lawdragon Inc., 2024-2027.

SELECTED CLIENT REPRESENTATIONS

- Advising clients regarding the design, implementation, operation, and compliance obligations for all types of tax qualified plans.
- Advising clients regarding the design and implementation of all types of equity and equity-based compensation plans, including stock options, stock appreciation rights, restricted stock, restricted stock units, dividend equivalent rights, and phantom equity.
- Advising clients regarding the design and implementation of short-term and long-term incentive plans, bonus plans, and change in control carve-out plans.
- Advising clients through U.S. Department of Labor and Internal Revenue Service audit investigations.
- Advising clients with correction of plan failures through the Employee Plans Compliance Resolution System issued by the Internal Revenue Service.
- 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 registered investment advisors regarding issues related to managing ERISA plan assets (including compliance with the QPAM exemption and statutory exemptions) and providing investment analysis and advice to employee benefit plans.
- 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.
- Advising clients regarding various issues under ERISA and the Internal Revenue Code in connection with various financial transactions, including capital commitment secured credit facilities, ISDA transactions, and others.
- Negotiating executive employment and severance agreements, acting as counsel to both executives and employers, and counseling clients regarding issues under Internal Revenue Code Sections 280G and 409A.
- Advising clients with deferred compensation arrangements regarding issues under Internal Revenue Code Sections 409A and 457A.

PROFESSIONAL AFFILIATIONS AND ENGAGEMENTS

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- Dallas Asian American Bar Association (DAABA): Advisory Director, 2018; President 2017; President-Elect 2016; Board of Directors, 2011 – 2017; Treasurer, 2011 - 2014; Foundation Committee, 2012 – 2018
- State Bar of Texas, Member
- Dallas Bar Association, Employee Benefits / Executive Compensation Section Committee, Chair
- Friends of Dallas Law Magnet High School, Board of Directors, 2011-2012

AWARDS AND RECOGNITIONS

- Selected for inclusion in the *Lawdragon 500* Leading U.S. Corporate Employment Lawyers listing, Lawdragon Inc., 2024-2027
- Recognized by *Chambers USA*, Chambers and Partners, in Employee Benefits and Executive Compensation (Texas), 2024-2026

PUBLICATIONS AND SPEAKING ENGAGEMENTS

- “Regulatory Issues for Healthcare Employers to Consider,” speaker, 24th Annual Asian Pacific Interest Section (APIS) Annual Conference, Austin, Texas, April 26, 2019.
- “ERISA Issues for the Private Investment Fund Manager,” Dallas Bar Association, Employee Benefits and Executive Compensation Section, speaker, June 6, 2018.
- “Preparing for the DOL’s Final Fiduciary Rule: Tips for Investment Advisors, Broker-Dealers and Investment Fund Managers,” DFW Compliance Roundtable, speaker, November 9, 2016.
- “The New DOL Fiduciary Rule: What Retirement Plan Sponsors and Fiduciaries Need to Know,” Ackerman Capital Presentation, speaker, October 20, 2016.
- “The Intermediaries: Broker and Investment Advisor Duties in 2016 – The Department of Labor’s Proposed “Fiduciary” Regulations – Impact on Advisers and Broker-Dealers,” University of Texas School of Law CLE, speaker, February 11, 2016.
- “ERISA Fiduciary Responsibilities for Advisors,” Austin/San Antonio Compliance Roundtable, speaker, November 18, 2015.
- “Overview of Federal Taxation of Fringe Benefits, Retirement Plans, and Deferred Compensation Plans Tax-Exempt Employers,” TSCPA Nonprofit Organizations Conference, speaker, May 18, 2015.

QUALIFICATIONS

EDUCATION

- J.D., Southern Methodist University Dedman School of Law, 2007, Articles Editor, *SMU Law Review Association*
- B.S., Genetics, Texas A&M University, 2004, minor in Business Administration

ADMISSIONS

- New York
- Texas

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