



SCOTT THOMPSON

Associate

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PRACTICES: Employee Benefits and Executive Compensation, Employee Benefits M&A, ESOPs and Other Stock-Based Plans, ERISA and Other Benefits Litigation, Fund Finance

DALLAS

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EDUCATION AND CLERKSHIPS

- J.D., Texas A&M University School of Law (formerly Texas Wesleyan University School of Law), 2012, *summa cum laude*; Order of the Barristers; Order of Scribes; Managing Editor, *Texas Wesleyan Law Review*
- B.A., Political Science, Texas A&M University, 1995
- Intern to the Honorable Ken Tapscott, Dallas County Court-at-Law No. 4, Summer 2010

ADMISSIONS

- Texas

Scott Thompson leverages more than seven years of prior work experience as a human resources and executive recruiting professional to deliver practical employee benefits and executive compensation legal advice from a client's point of view.

Scott frequently assists clients in corporate transactions, representing both buyers and sellers, by identifying and correcting employee benefit plan issues (such as retirement plan qualification failures and compliance with Sections 409A and 280G of the Internal Revenue Code) as well as negotiating and drafting the purchase agreement and other transaction-related documents. In addition, Scott advises clients on payroll and unemployment tax complexities and potential issues that may arise when employee groups are consolidated with or transferred to another entity in connection with a corporate transaction, business consolidation, or reorganization.

Whether representing an employer or an employee, Scott often assists clients with the compensation and benefits provisions of employment agreements. Scott is knowledgeable in numerous types of executive compensation plans, including incentive, bonus, change in control, retention, and severance plans. Scott acts as counsel to both public and private companies in the implementation and administration of their executive compensation, employee stock ownership plans (ESOPs), and equity plans, including preparing plan documents, award agreements, and related filings with the U.S. Securities and Exchange Commission.

Scott also assists clients by ensuring their health plans are compliant with the latest regulations issued under the Affordable Care Act and HIPAA and that their retirement plans have been amended to comply with the Internal Revenue Code and ERISA.

Scott serves as co-chair of the firm's LGBTQ and Allies committee and as a member of the firm's entry level hiring committee.

Selected Publications and Speeches

- "Tax Reform: Changes to Employee Benefits and Executive Compensation," presenter, 2018 Fort Worth Chamber of Commerce Employment Law Update, March 29, 2018.
- "Tax Law Update," author, *Texas Bar Journal*, November 2015.

Professional and Community Activities

- American Bar Association Section of Taxation, Employee Benefits Committee; ESOP Subcommittee, Assistant Vice Chair, 2019
- Dallas Bar Association, Employee Benefits/Executive Compensation Section Committee; Board Member, 2019; Member, 2012-2018
- State Bar of Texas
- Dallas Bar Association

Selected Client Representations

- Advising clients (both buyers and sellers) in corporate transactions regarding employee benefits and compensation issues under ERISA and Sections 280G and 409A of the Internal Revenue Code.
- Assisting clients in resolving disputes with the Internal Revenue Service and Texas Workforce Commission seeking tens of thousands of dollars in additional taxes and penalties for alleged payroll and unemployment tax compliance failures.
- 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 with deferred compensation arrangements regarding issues and compliance under Internal Revenue Code Section 409A.
- Advising clients regarding the design, implementation, operation, and compliance of equity and equity-based compensation plans, including stock options, stock appreciation rights, restricted stock, restricted stock units, and phantom stock.