

Martin J. Moderson

Partner



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Kansas City

D +1 816 460 2617

martin.moderson@dentons.com

Overview

Mr. Moderson has more than 30 years experience exclusively in the employee benefits area and is the chair of Dentons' US Pensions, Benefits and Executive Compensation practice. Dentons US Pensions, Benefits, and Executive Compensation practice was recently ranked as a national Tier 1 ERISA practice by *US News and World Report*.

He works with employers (privately and publicly held, governmental, and church) in designing, implementing, and maintaining various employee benefit programs. Mr. Moderson frequently advises clients on participant dispute resolution, including outside a plan's claims process. His employee benefits experience includes qualified retirement plans, nonqualified deferred compensation arrangements, executive compensation, equity plans, and welfare plans. He has also assisted multinational companies with select international benefits matters.

Mr. Moderson specializes in providing advice to ERISA-governed plan investment and administrative committees. He regularly advises committees on their fiduciary duties under ERISA. Years of attending committee meetings as counsel to the plan's fiduciaries have added to his understanding of plan investment and administrative opportunities. In light of the recent class action fee litigation, Mr. Moderson has guided clients through the restructuring and renegotiation of fee arrangements with outside vendors to ensure satisfaction of committees' fiduciary obligations by having the most advantageous arrangement for plan participants and beneficiaries. He also frequently advises committees with respect to their fiduciary obligations for selection and monitoring of investments, including company stock investments and customized target date and other "white label" funds.

Mr. Moderson is listed in *Best Lawyers in America* for his work in the area of Employee Benefits. He is a member of the Missouri Bar and the American Bar Association.

Recognition

Honors and Awards

- Consistently recognized as National Tier 1 Employee Benefits (ERISA Law) practice by *US News and World Report* through 2020

- *Best Lawyers in America*, Employee Benefits Law (ERISA), 2008-2022
- Ranked by *The Legal 500*, Employee benefits and executive compensation (transactions), 2019
- Ranked by *The Legal 500*, Employee health and retirement plans, 2019
- Ranked by *The Legal 500*, Labor and employment (ERISA litigation), 2019

Insights

- "Retirement, Health and Welfare Provisions of the Consolidated Appropriations Act of 2021," Dentons client alert, February 8, 2021

Activities and Affiliations

Presentations

Martin is a frequent speaker on employee benefit topics. Recent topic presentations include:

- The IRS voluntary compliance programs, employee benefits in mergers and acquisitions
- Health savings accounts
- Contracting issues for vendors for employee benefit plans
- IRC §409A, and welfare plan changes due to recent legislation

He has also led internal training programs for clients on employee benefits, including COBRA, HIPAA, IRC §409A and ERISA fiduciary matters.

Memberships

- Member, American Bar Association
- Member, Kansas City Metropolitan Bar Association

Areas of focus

Practices

- Board Compensation Committee Representation
- Health and Welfare Benefits
- Employment and Labor
- Executive Compensation
- Government and Public Sector Plans
- Executive Employment and Severance Agreements
- Multiemployer Plans (MEPPs/Industry-Wide Plans)
- Pensions and Benefits Disputes

- Pensions and Benefits in Transactions and Reorganizations
- Pensions and Retirement Plans
- Pensions, Benefits and Executive Compensation
- Tax
- Share Schemes and Equity/Stock-Based Incentive Plans
- ERISA Litigation

Industry sectors

- Mining
- Retail
- Family Office and High Net Worth

Education

- Washburn University, 1982, JD, *magna cum laude*
- The University of Kansas, 1980, BS

Admissions and qualifications

- Missouri