



**ANNE L. LEARY**

Shareholder

Gallagher & Kennedy  
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**My Practice**

TAX LAW - ERISA, Employee Benefits and Executive Compensation

EMPLOYMENT & LABOR LAW - ERISA, Employee Benefits and Executive Compensation

**PROFESSIONAL SUMMARY**

Anne provides practical and understandable guidance, advice and support for employers, plan sponsors and other clients in connection with their employee benefit programs. In her more than 30 years of practice, Anne has assisted clients in virtually all aspects of employee benefits and executive compensation.

Anne counsels clients in connection with the design, implementation and operation of qualified plans, with an emphasis on 401(k) plans and ESOPs. She has substantial experience in executive compensation arrangements, health and welfare benefit plans, compliance, fiduciary liability issues and benefit issues arising in mergers and acquisitions. She has a success-filled track record in the representation of companies and plans before the Internal Revenue Service (IRS), the U.S. Department of Labor (DOL) and the Pension Benefit Guaranty Corporation (PBGC).

Anne is a frequent speaker on employee benefit issues, and has made presentations on topics such as the ACA, COBRA, Disclosure of Plan Expenses, QDROs, USERRA, ESOPs, Executive Deferred Compensation and Code Section 409A. Since 1989, she has been consecutively recognized as a Best Lawyer by *Best Lawyers of America*.

**REPRESENTATIVE EXPERIENCE**

- Successfully filed for relief for several clients under the IRS Employee Plans Compliance Resolution System (EPCRS)
- Negotiated a settlement with DOL of litigation resulting from the untimely filing of a Form 5500
- Obtained relief for a client under DOL's Voluntary Fiduciary Compliance Program (VFCP) in connection with untimely deposits of employee contributions to a 401(k) plan
- Analyzed and resolved golden parachute issues arising under Code Section 280G in a corporate acquisition
- Assisted several clients in the design and implementation of deferred compensation arrangements satisfying Code Section 409A
- Assisted in the design and implementation of an ESOP
- Counseled clients in connection with compliance with the Affordable Care Act (ACA)

**EDUCATION**

Georgetown University  
LL.M., Taxation, 1982

Boston College  
J.D., *cum laude*, 1979

Boston University  
B.S., 1976

## BAR & COURT ADMISSIONS

- Massachusetts, 1979
- District of Columbia, 1983
- Arizona, 1985

## ASSOCIATIONS & MEMBERSHIPS

- State Bar of Arizona, Member

## HONORS & AWARDS

- AV Preeminent Peer Review Rating, *Martindale-Hubbell*
- *The Best Lawyers in America*®, Employee Benefits (ERISA) Law, 2009-2020
- *Chambers USA*®, 2019
- *Az Business Magazine*, Arizona's Top Lawyers - Employee Benefits and Insurance, 2014
- *Arizona's Finest Lawyers*, 2011

## COMMUNITY & PHILANTHROPY

- Valley of the Sun United Way Million Minutes Reading Challenge, Team Right to Read Volunteer, 2013-2014

## PUBLISHED WORKS

- Stock Options and the Deferred Compensation Rules, March 1, 2016

## LIVE MEDIA

- Phoenix Day School Book Delivery and Donation, May 28, 2014

## SPEAKING ENGAGEMENTS

- National Business Institute
- Western Pension and Benefits Conference, Phoenix Chapter