

J. René Toadvine

Shareholder

620 South Tryon Street, Suite 950
Charlotte, NC 28202
main: (704) 972-7000
direct: (704) 972-7024
fax: (704) 333-4005
rtoadvine@littler.com



Focus Areas

Employee Benefits
Executive Compensation
Business Restructuring and M&A
ERISA and Benefit Plan Litigation

Overview

J. René Toadvine maintains a nationwide practice that focuses on representing management in all facets of employee benefits matters, including:

- Employee benefits tax issues
- The Employee Retirement Income Security Act (ERISA) and benefits planning
- Executive compensation
- Employee benefits in mergers and acquisitions
- Bank finance and ERISA issues in securitizations

René designs and drafts all types of employee benefits and executive compensation plans with adherence to compliance regulations, including:

- Qualified and non-qualified retirement plans
- Health and welfare plans
- Severance plans
- Disability plans
- Equity compensation
- Deferred compensation

Appearing before administrative agencies, including the Employee Benefits Security Administration, the Department of Treasury, the Internal Revenue Service, the Pension Benefit Guaranty Corporation, and the Department of Labor, René has specific knowledge of:

- ERISA
- 409A
- Internal Revenue Code
- The Health Insurance Portability and Accountability Act (HIPAA)
- The Consolidated Omnibus Budget Reconciliation Act (COBRA)

René represents a wide variety of companies, including:

- Manufacturing
- Distribution
- Retail
- Health Care
- Cable
- Technology
- Engineering
- Real estate

René previously served on Littler's Board of Directors and as the office managing shareholder of the firm's Charlotte, North Carolina, and Columbia, South Carolina, offices. Additionally, he is a member of the Level A to B Write-On Subcommittee and a core member of the Employee Benefits Leadership Group.

Before joining Littler, René was a partner and counsel at two other law firms. Prior to attending law school, René practiced as a senior actuarial analyst in the life and health insurance industry.

Professional and Community Affiliations

- Member, Charlotte Benefits Forum
- Member, Southern Employee Benefits Conference
- Member, Employee Benefits Committee, Section of Taxation, American Bar Association
- Member, Hickory Grove Christian School Board
- Former Member and Chair, Covenant Day School Board
- Former Board Member, Charlotte Rescue Mission

Recognition

- Named, The Best Lawyers in America®, 2013-2025
- Order of the Coif

Education

J.D., Indiana University Maurer School of Law, 1993, *magna cum laude*

B.S., Northern Kentucky University, 1984

Bar Admissions

North Carolina

District of Columbia

Kentucky

Publications & Press

More Than 230 Littler Lawyers Recognized in 2023 Edition of Best Lawyers in America®

August 18, 2022

Best Lawyers in America© 2022 Edition Honors More Than 240 Littler Lawyers

Littler Press Release

August 19, 2021

Best Lawyers in America© 2021 Edition Honors More Than 250 Littler Lawyers

Littler Press Release

August 20, 2020

Ten Common Benefits Issues Related to the COVID-19 Pandemic, Employee Furloughs and Reductions in Force

Littler Insight

April 6, 2020

Employee Benefit and Executive Compensation Provisions in the CARES Act

Littler Insight

March 30, 2020

Best Lawyers in America© 2020 Edition Honors More Than 200 Littler Lawyers; 14 Named Lawyer of the Year

Littler Press Release

August 15, 2019

Best Lawyers in America© 2019 Edition Honors More Than 200 Littler Lawyers

Littler Press Release

August 15, 2018

Best Lawyers in America© 2018 Edition Honors More Than 200 Littler Lawyers

Littler Press Release

August 17, 2017

The Best Lawyers in America© Honors More Than 180 Littler Lawyers in Its 2017 Edition

Littler Press Release

August 16, 2016

Littler Attorneys Recognized in the Best Lawyers in America© 2016 Edition

Littler Press Release

August 18, 2015

Littler Attorneys Included in the Best Lawyers in America© 2015 Edition

Littler Press Release

August 18, 2014

Littler Attorneys Named in Best Lawyers in America® 2014 Edition

Littler Press Release

August 15, 2013

Best Lawyers in America® Names 164 Littler Attorneys to 2013 Edition

Littler Press Release

September 7, 2012

IRS Announces Pension Plan Limitations for Tax Year 2012

Littler Insight

November 1, 2011

Mitigate or Litigate: Flexible Working and Legal Exposure

Littler Report

February 1, 2011

Changing the Playing Field: A Look at the Major Provisions Of the Final 403(b) Regulations Impacting 403(b) Plans

Littler Insight

March 31, 2009

Stimulus Package: An In-Depth Look at the New COBRA Subsidy in the ARRA

Littler Insight

February 19, 2009

IRS Announces Retirement Plan COLA Adjustments for 2009

Littler Insight

October 21, 2008

IRS Extends 409A Compliance Deadline and Provides Guidance on 409A Reporting

Littler Insight

November 7, 2007

IRS Extends Section 409A Documentation Deadline – Action Still Required By December 31, 2007

Littler Insight

September 19, 2007

Section 409A Broadly Impacts Employment Agreements, Severance Arrangements and Settlement Agreements

Littler Insight

August 9, 2007

Comprehensive Pension Reform Becomes Law: A Look At Changes Primarily Affecting Defined Benefit Plans

Littler Insight

October 25, 2006

Comprehensive Pension Reform Becomes Law: A Look At Changes Primarily Affecting Defined Contribution Plans

Littler Insight

October 19, 2006

The IRS Extends Transitional Rules for Deferred Compensation – And Reminds Employers of Their Current Obligations

Littler Insight

October 13, 2006

Compliance Update: The Voluntary Fiduciary Compliance Program (VFCP)

Littler Insight

July 31, 2005

Recently Issued Guidance on the Automatic Rollover of Mandatory Qualified Retirement Plan Distributions

Littler Insight

February 1, 2005

Speaking Engagements

2024 Carolinas Regional Employer Conference

Charlotte, NC

September 12, 2024

2023 Carolinas Regional Employer Conference

Charlotte, NC

September 14, 2023

Secure 2.0 - Stay Compliant and Optimize Your 401(k) Plan

Charlotte, NC

February 23, 2023

2022 Carolinas Regional Employer Conference

Charlotte, NC

September 8, 2022

Latest on COVID-19: New Relief Measures Affecting Employee Benefit Plans

The Employers Association webinar

May 20, 2020

COVID-19 FAQs with Littler

April 22, 2020

The Top 10 Employee Benefits and Executive Compensation Issues in 2017

May 11, 2017

ERISA Compliance Tips for the Benefits Professional

CFO Arts Conference, Boston, MA

November 3, 2016

Executive Compensation Pitfalls – From 409A to the ACA

2016 Employee Benefits Regional Roadshow, Houston, TX

October 26, 2016

Retirement Plans Under Attack by Plan Participants and Government Agencies: An Action Plan for Employers

2016 Employee Benefits Regional Roadshow, Houston, TX

October 26, 2016

Temporary Employees and the ACA

The Employers Association, Charlotte, NC

October 4, 2016

ERISA Compliance Tips for the General Practitioner

Farm Bureau A3 Conference - Administrators, Attorneys & Accounting Professionals, Nashville, TN

September 7, 2016

Retirement Plans Under Attack by Plan Participants and Government Agencies: An Action Plan for Employers

2016 Employee Benefits Regional Roadshow, Charlotte, NC

July 28, 2016

Executive Compensation Pitfalls – From 409A to the ACA

2016 Employee Benefits Regional Roadshow, Charlotte, NC

July 28, 2016

Retirement Plans Under Attack by Plan Participants and Government Agencies: An Action Plan for Employers

2016 Employee Benefits Regional Roadshow, New York, NY

June 15, 2016

The Affordable Care Act: Looking At and Beyond 2015

Charlotte Area Hotel Association

September 10, 2015

2015 Southeast Employer Conference

Atlanta, GA

August 20, 2015

Using Measurement and Stability Periods under ACA

Charlotte, NC

April 28, 2015

ACA Update: Fees and Reporting Requirements

Charlotte, NC

April 23, 2015

Using Measurement and Stability Periods under ACA

Charlotte, NC

February 10, 2015

ACA Update: Fees and Reporting Requirements

Charlotte, NC

January 29, 2015

Simplify the Path to Financial Wellness

Charlotte, NC

November 20, 2014

The 2014 Charlotte Employer — International Edition

Charlotte, NC

September 23, 2014

Demystifying 401(k) Plan Fees and Fiduciary Compliance for Self-Directed Brokerage Accounts

Charlotte, NC

May 15, 2014

Calling all European Employers: Affordable Care Act Update

German American Chamber of Commerce and French American Chamber of Commerce, Charlotte, NC

December 6, 2013

Health Care Reform Update

Charlotte, NC

November 5, 2013

Contracts Symposium

Association of Corporate Counsel, Charlotte Chapter, Charlotte, NC

November 1, 2013

Retirement Plan Industry Update

Charlotte, NC

October 31, 2013

Legal Update: Employee Benefits

The Employers Association, Charlotte, NC

August 28, 2013

Employment Law Update

Nashville, TN

May 21, 2013

Don't Let These Top 5 Employment Trends Spook You

Charlotte, NC

October 25, 2012

Employee Benefit Plans

North Carolina Bar Center

May 17, 2012

Health in a Handbasket - Where Healthcare is Headed and What Employers Should Do about It

Littler Mendelson, Scottsdale, AZ

May 10, 2012

Healthcare Reform

Technology Association of Georgia (TAG) Human Resources Society

July 2011

New York Benefits Summit

New York, NY

February 10, 2011

Employee Benefits and Executive Compensation in a Declining Market: Challenges and Opportunities

Annual Compensation and Benefits Update - Employers Association

November 2010

Health Care Reform - An In-Depth Review of Grandfathering and Non-Discrimination Testing

Johnson & Bryan Insurance

October 2010

Health Care Reform - Are You Ready?

Association of Corporate Counsel

September 2010

Health Care Reform

HR Advantage 2010

August 2010

Health Care Reform

Technology Association of Georgia (TAG) HR Society

July 2010

Employee Benefit Plans - A Primer

Business Law Section - North Carolina Bar Association

May 2010

10 Innovative Retirement Plan Designs

39th Annual Retirement & Benefits Management Seminar - Moore School of Business, University of South Carolina

April 2010

Landmines, Trends and Tools

Charlotte, NC

December 4, 2009

The New COBRA Subsidy: What Your Organization Needs to Do – And When

March 19, 2009

What You Don't Know About Deferred Compensation Can Harm You: Do You Have an Action Plan?

Charlotte, NC

January 16, 2008