

## Samuel H. Stein

Shareholder

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## Focus Areas

Employee Benefits  
Executive Compensation

## Overview

Samuel H. Stein represents clients in all aspects of employee benefits law. He represents large public corporations, small and mid-market companies, healthcare systems, non-profit organizations, corporate trustees, and single employer plans. Sam provides these clients with a wide range of employee benefit services involving mergers and acquisitions, qualified and nonqualified retirement plans, health and welfare plans, government audits, pension investments, and litigation.

Sam's work includes:

- Qualified retirement plan design, drafting and administration
- Employee benefits in mergers and acquisitions
- Executive compensation, including 409A compliance
- 403(b) tax sheltered annuity plan operation and documentation
- Health plan design, documentation and administration
- Flexible benefits plan drafting and compliance
- 457 deferred compensation plans
- Severance plan implementation and operation
- Plan asset and prohibited transaction rules
- Fiduciary duties under Employee Retirement Income Security Act (ERISA)
- Plan Reporting and Disclosure Compliance
- Consolidated Omnibus Budget Reconciliation Act (COBRA) notices and administration
- Internal Revenue Service (IRS) and Department of Labor (DOL) audits
- Pension funds in financial transactions
- ERISA litigation

- Vacation pay plans
- Voluntary Employees Beneficiary Association (VEBA) plans and funded benefits
- Benefit claims and disputes

## Professional and Community Affiliations

- Member, State Bar of California

## Education

J.D., University of Texas School of Law, 1989

B.S., University of Illinois, 1984, *With High Honors*

## Bar Admissions

California

## Publications & Press

### Two Prominent Employee Benefits Attorneys Join Littler's Growing Southern California Presence

*Littler Press Release*

March 12, 2012

## Speaking Engagements

### The Shifting Landscape of Employee Benefits – Imperatives for 2012 and Beyond

Los Angeles, CA

October 11, 2012