

## Blake C. MacKay

Partner

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***Blake provides responsive and practical advice to solve complex employee benefit challenges facing public, private and tax-exempt employers. Clients seek his insight to resolve complicated plan audit and correction issues with the IRS, DOL and PBGC. He advises on all aspects of retirement plan design and compliance issues for 401(k), 403(b), 457, 409A, ESOP and defined benefit pension plans.***

Blake MacKay serves as the Compensation, Benefits & ERISA Litigation Group leader. He concentrates his practice on assisting employers in the design and compliance of qualified retirement plans and cash-based deferred compensation arrangements and handling all aspects of employee benefits in mergers, acquisitions, and related financial transactions. Mr. MacKay's practice involves advising clients on matters related to qualified retirement plans (including pension, cash balance, profit-sharing, 401(k) and ESOPs), 403(b) plans, 457(b) plans and other retirement and deferred compensation plans for tax-exempt entities. Mr. MacKay assists clients with the voluntary correction of errors involving qualified retirement plans with the IRS and DOL, as well as with legal audits with the IRS, DOL and PBGC. He also advises clients with respect to the ERISA and tax aspects of executive deferred compensation arrangements, including compliance with Internal Revenue Code Section 409A. Mr. MacKay is an adjunct professor at Emory Law School in Atlanta, Georgia, where he teaches the ERISA and Employee Benefits course.

### ***Representative Experience***

- Represented employers in negotiations with the PBGC regarding liability under ERISA Section 4062(e).
- Represented numerous employers regarding the design, implementation and administration of all types of qualified retirement plans and deferred compensation arrangements, including advice on regulatory compliance with the Internal Revenue Code and ERISA.
- Represented many large public companies, private employers and private equity funds regarding the employee benefits issues related to corporate mergers and acquisitions, including advising these employers on the integration of their benefit plans and executive compensation arrangements.
- Represented many employers regarding voluntary correction of errors involving qualified retirement plans, including errors relating to tax qualification and ERISA fiduciary requirements.
- Represented employers regarding qualified retirement plan spinoffs, plan mergers, transfers of assets and liabilities, and plan terminations.
- Drafted amendments to hundreds of non-qualified deferred compensation arrangements and individual executive agreements for compliance with Code Section 409A.

### ***Publications & Presentations***

#### ***Publications***

- "Costs to Pension Withdrawal Liability May Change," *Law360*, August 28, 2014.
- "Confusion over Compensation: How to Navigate Significant Changes to Schedule C for Form 5500 Filings," *Benefits Law Journal*, Vol. 23, No. 3, Autumn 2010.

## *Professional & Community Engagement*

- ABA Section of Taxation Employee Benefits committee
- GA Bar Section of Employee Benefits
- Atlanta Bar
- J. Reuben Clark Law Society

## *Education*

- Brigham Young University (J.D., 2002)
- Vanderbilt University (B.A., 1999)

## *Admitted to Practice*

- Georgia

## *Related Services*

Tax | Employee Benefits & Executive Compensation | Retail | Employee Stock Ownership Plan (ESOP)  
Transactions and Litigation