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#### **Practice Areas/Industries**

- Executive Compensation & Benefits
- Litigation
  - ERISA Litigation
- Health Care

**Ms. Richardson** is a partner in the firm's Executive Compensation & Benefits practice. She provides advice on all aspects of employee benefits, including: drafting, designing, and implementing, as well as handling operational, compliance, and strategic planning considerations related to tax-qualified plans such as 401(k) plans; non-qualified deferred compensation programs; welfare and health benefit plans encompassing wellness programs, reimbursement accounts (HSAs and HRAs), severance programs, cafeteria plans; fringe benefit plans; bonus programs; and advice related to the Internal Revenue Code, ERISA, Affordable Care Act, WARN Act, HIPAA, and COBRA compliance issues. Ms. Richardson negotiates service arrangements with vendors, including registered investment advisors, consultants, and third party administrators, for all forms of employee benefit programs. Most recently she assisted in establishing a private exchange to address Affordable Care Act considerations. Her clients include start-ups to well-established public companies.

In the area of mergers and acquisitions and various corporate transactions, Ms. Richardson has comprehensive experience in handling employee benefits issues encompassing benefits due diligence, negotiating benefits representations, warranties and covenants in both asset and stock transactions, as well as employee matter and transition agreements, earn out agreements and handling related transition issues. Notably, she has worked on the employee benefits issues arising in the spin-offs of well-established public companies.

Ms. Richardson has handled numerous submissions to the Internal Revenue Service and Department of Labor through each of their voluntary correction programs. Additionally, she has assisted clients with audits by both the Department of Labor and the Internal Revenue Service. Ms. Richardson has also supervised submissions to the IRS regarding its review of retirement plans' tax-qualified status. Ms. Richardson's experience extends to ERISA fiduciary considerations where she advises benefits committees and other plan fiduciaries, as well as securities law issues emerging from implementation and administration of employer stock funds in tax-qualified plans.

Ms. Richardson has presented before numerous employer and professional groups on employee benefits topics. She is a frequent lecturer on legal topics involving the creation, operation and regulation of wellness programs, and other benefit plans. For more than twenty



years, she has been a member of the American Bar Association's (ABA) Tax Section and has served as chair of the Employee Benefits—Mergers & Acquisitions subcommittee. Ms. Richardson is also involved with the Bar Association of San Francisco (BASF), currently serving as a Board member of BASF and on its Audit Committee. Ms. Richardson co-chaired BASF's 2013 "Food from the Bar" Campaign in conjunction with the Food Bank of San Francisco and Marin. Ms. Richardson's other professional affiliations include: former treasurer and Board member of the Foundation of the Bar Association of San Francisco; California State Bar Association; Western Pension Benefits Conference; National Association of Stock Plan Professionals ("NASPP"); and Northern California Human Resources Association ("NCHRA").

### **Honors & Awards**

- *Super Lawyers* (2012)
- Middle-Market M&A Award, Consumer and Retail Products—Finalist, *M&A Advisor* (2008)
- Deal of the Year, Total Terminals Infrastructure Joint Venture—Recognized, *Asian-Counsel* (2007)

### **Education**

J.D., Cornell Law School, 1990

B.A., Mathematics and Government, Claremont McKenna College, *cum laude*

### **Admissions**

State of California