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Christine L. Richardson
Partner
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Practices / Industries

Executive Compensation & Benefits
Litigation
  ERISA Litigation
Health Care & Life Sciences
  Health Care

Admissions

State of California

Education

J.D., Cornell Law School, 1990

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

Christy Richardson is a partner in the law firm's Executive Compensation & Benefits practice and is located in the San Francisco office. 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, and she is the co-chair again this year. 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

- *Legal 500 US*, Employee Benefits & Executive Compensation (2014)
- *Super Lawyers* (2012-2013)
- 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 Asian-Counsel* (2007)

Speaking Engagements

Speaker, Pillsbury MCLE Marathon; Top Employee Benefits Issues that Pose Traps for the Unwary; January, 2014

Speaker, ERIC; ERIC FocusOn Conference Call: An Exploration of the Final Mental Health Parity Regulations; December, 2013

Speaker, Pillsbury; Updating Wellness Programs and Navigating New Open Enrollment Issues; September, 2013

Speaker, ERIC; FocusOn Call on the Final Wellness Regulations; June, 2013

Speaker, Pillsbury; Shared Responsibility/Health Care Reform: “Pay or Play” Workshop; April, 2013

Speaker, ERIC; “The New Wellness Regime under the Affordable Care Act and Beyond: If It Doesn’t Kill Us, Will It Make Us Stronger?”, ERIC’s Spring 2013 Meeting; April, 2013

Speaker, ERIC; FocusOn Call on the Proposed Wellness Regulations; December, 2012

Speaker, Pillsbury MCLE Marathon; "Top 10 Fiduciary Considerations for your Benefits Program"; January, 2012

Speaker, Annual Silicon Valley Western Pension Benefits Conference; "The Top Ten Problems to Avoid (or Fix) with Your 401(k) Plan"; March, 2011.
Speaker, Pillsbury MCLE Marathon; "The Top Ten Things You Need to Know About Health Care Reform"; January and February, 2011

Speaker, ABA Annual Meeting; panel discussion on Retirement Security: Is This What's Next After Health Care Reform?; August, 2010

Speaker, Pillsbury; Health Care Reform: The Top 10 Issues Employers Need to Focus on Now...and an Update from Washington; June, 2010

Speaker, Pillsbury; The Top Ten Problems to Avoid (or Fix) With Your 401(k) Plan; January, 2010

Speaker, Pillsbury; Domestic Partnership and Same-Sex Marriage Issues Arising Under Employee Benefit Plans; July, 2009

Speaker, ABA Tax Section Meeting; panel discussion on Employee Benefit Issues Arising in the Context of Mergers and Acquisitions; May, 2009 and May, 2008

Speaker, LSI Seminar on The New Era in Technology M&A Conference; panel discussion on benefits, equity and employment law considerations in the context of mergers & acquisitions; September 2007, and September, 2006

Speaker, Practicing Law Institute; Understanding ERISA 2008—Plans that Invest in Employer Securities; July, 2008

Speaker, ABA Tax Section Meeting; panel discussion on Developments in Qualified Plans, with an emphasis on ROTH 401(k) plan feature; May, 2007

Speaker, Western Pension Benefits 24th Annual Conference—San Francisco Chapter; 401(k) Plans Regulatory Update; April, 2007

Speaker, Pillsbury; PPA 2006 and 401(k) Regs, New Requirements and Opportunities; November, 2006

Speaker, CEBS, Northern California Chapter; The Basics of Retirement Plans—Reporting and Disclosure Update; September, 2006

Speaker, Western Pension Benefits San Francisco Chapter; panel discussion on the proposed regulations under Code Section 409A; October, 2005

Speaker, Pillsbury; panel discussion on the proposed regulations under Code Section 409A; October, 2005

Speaker, Practicing Law Institute 33rd Annual Institute on Employment Law; 2005 Employee Benefit Trends; November, 2004

Publications

IRS Releases Further Guidance for Retirement Plans on Treatment of Same-Sex Spouses, 4/9/2014

Final Wellness Regulations Create New Program Categories and Complications, November 2013

Treasury and IRS Adopt “State of Celebration” Rule for Same-Sex Marriages—Implications for Employee Benefit Plans, 9/3/2013

Final Wellness Regulations Create New Program Categories and Complications, 8/27/2013

Wellness Programs: Keeping Up With the Times, 12/28/2012

Health Care Reform Update: Supreme Court Ruling Mandates Timely Employer Actions, 7/2/2012

Health Care Reform: Relief for Employers on Summary of Benefits and Coverage, 4/2/2012

California Adopts Retroactive Conformity to Federal Exclusion from Gross Income for Adult Children Health Benefits, 4/14/2011

One Less Thing: IRS Delays Deadline for Reporting Health Care Costs on Form W-2, 10/19/2010