



## Lauralyn G. Bengel

COUNSEL

Lauralyn is involved in all areas of establishing and maintaining qualified retirement and non-qualified employee benefit plans and arrangements, for both public and closely held companies.



### Practices

Corporate & Securities  
— Employee Stock Ownership Plans  
— Executive Compensation and Employee Benefits

### Education

Washington University School of Law, JD, 1986  
DePauw University, BA, 1983

### Offices

Chicago

### Phone

312.258.5670

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Lauralyn provides her clients with strategically sound counsel on selecting, designing, implementing and managing employee benefit plans, arrangements and transactions that achieve their particular objectives. She is a trusted advisor to clients who value her legal acumen and deep understanding of their business needs.

### Client Work

#### Executive Compensation

Lauralyn concentrates much of her practice on executive compensation issues, including:

- Equity-based plans
- Deferred compensation and supplemental retirement plans
- Employment/severance/change in control agreements
- Compliance issues relating to executive compensation, including Code Sections 162(m) and 409A
- Proxy statement disclosure
- Securities law implications, including Section 16, Form 8-K disclosure requirements, registration issues, prospectus preparation and stock exchange requirements

#### Qualified Retirement and Health and Welfare Plans

Lauralyn regularly assists clients with the day-to-day administration of their tax-qualified retirement plans and health and welfare plans. Her experience in this area includes:

- 401(k) compliance
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- Employer stock as a plan investment option
- Defined benefit plan issues, including cash balance plans and plan terminations
- IRS and DOL corrective filings
- Determination letter applications
- COBRA
- Cafeteria plans
- Severance arrangements

#### **Corporate Transactions**

Lauralyn is experienced in counseling clients with respect to employee benefit and executive compensation matters arising in connection with merger and acquisition transactions, spin-offs, and financing transactions.

#### **Boards, Memberships & Certifications**

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- Chicago Bar Association, Employee Benefits Section, Tax Section
- National Association of Stock Plan Professionals

#### **Publications, Presentations & Recognitions**

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- Illinois Leading Lawyer, Law Bulletin's *Illinois Leading Lawyers Network* (2012-2021)

#### **Bar Admissions**

[Illinois](#)