

PEOPLE



Ian L. Levin
Partner

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Partner in M&A and Securities Group and Employment & Employee Benefits Group. Advises on a broad range of executive compensation and employee benefits matters, including the associated tax, securities, corporate, employment and labor issues.

Ian routinely:

- Advises private and public companies, in particular private equity sponsors, regarding executive compensation and employee benefits issues arising in mergers and acquisitions, initial public offerings, joint ventures and other transactions
- Represents executives and management teams in negotiating employment and incentive compensation, particularly in connection with corporate transactions
- Advises clients as to the design and establishment of virtually all types of executive compensation, equity, deferred compensation and other

benefit arrangements

- Advises companies and their boards regarding governance and disclosure requirements
- Represents lenders and borrowers in various corporate financing transactions
- Structures private equity and hedge funds and other investments in compliance with ERISA

Ian is recognized as a leading employee benefits lawyer by *Chambers USA*, *The Legal 500 US*, *New York Super Lawyers* and *Best Lawyers*.

Chambers USA describes Ian as “highly experienced in advising clients on the benefit and executive compensation issues associated with various business transactions” and noted that clients regard Ian as “very proactive” and “an excellent lawyer with strong technical knowledge.”

The Legal 500 US has noted that he “operates at a very high level across many areas, but brings a particularly unique set of skills to ERISA Title I matters in his representation of private investment funds.”

Ian serves as chair of the Advisory Board and as a member and former chair of the Center for Transactional Law and Practice Advisory Board at the Emory University School of Law. He also serves as an adjunct professor at New York Law School and Emory University School of Law.

Practices

BLOCKCHAIN TECHNOLOGY AND DIGITAL ASSETS

EMPLOYMENT AND EMPLOYEE BENEFITS

EXECUTIVE AND MANAGEMENT TEAM REPRESENTATION

INVESTOR REPRESENTATION

MERGERS AND ACQUISITIONS

REGULATORY AND COMPLIANCE

SPECIAL SITUATIONS

UPPER TIER STRATEGIC ADVISORY AND COMPENSATION STRATEGIES

Bar Admissions

New York

Connecticut

Georgia

Education

New York University School of Law, LL.M.

Emory University School of Law, J.D.

Union College, B.A.

Representations

- CarVal Investors L.P. in connection with AllianceBernstein's acquisition of CarVal
- Veritas Capital in connection with its acquisition of Northrop Grumman's Federal IT and Mission Support Services Business
- Veritas Capital in connection with its acquisition of Campus Management and Edcentric
- Cerberus and its portfolio company DynCorp International in connection with the sale of DynCorp to Amentum Holdings
- Veritas Capital in connection with its acquisition of DXC Technology's US State and Local Health and Human Services Business
- Veritas Capital and its portfolio company Cambium Learning Group in connection with Cambium's acquisition of Rosetta Stone
- Oak Hill Advisors in connection with the recapitalization of Associated Materials
- Albertsons Companies in connection with its initial public offering
- Senior Secured Noteholders in connection with a financial restructuring plan for Pace Industries
- Albertsons Companies in connection with Apollo Global Management, Inc.'s preferred equity investment in Albertsons
- Keane Group in connection with its merger with C&J Energy Services
- Cerberus in connection with its acquisition of Closure Systems from Reynolds Group
- Cerberus in connection with its acquisition of Off Lease Only
- Veritas Capital and its portfolio company Guidehouse in connection with Guidehouse's acquisition of Navigant Consulting

- Veritas Capital and its portfolio company Cambium Learning Group in connection with Cambium's acquisition of the AIR Assessment Division of the American Institutes for Research
- WMLP Secured Lenders in connection with its acquisition of Kemmerer coal mine and certain other assets in Westmoreland Bankruptcy Cases
- Veritas Capital and its portfolio company API Healthcare in connection with the sale of API Healthcare to Symplr
- Murray Energy Corporation joint venture in its acquisition of Mission Coal's Oak Grove, Seminole Alabama and Maple Eagle mining complexes
- GCP Capital Partners and Transfast in connection with the sale of Transfast to Mastercard
- Veritas Capital and its portfolio company Virence Health in connection with Virence's acquisition of athenahealth
- Marlin Equity Partners and its portfolio company Tangoe in connection with Tangoe's acquisition of MOBI Wireless Management
- Veritas Capital in its acquisition of Cambium Learning Group
- Pamplona Capital Management in its sale of its portfolio company BBB Industries to Genstar Capital
- Priority Holdings LLC in connection with its combination with M I Acquisitions Inc., a special-purpose acquisition company
- Cerberus and TCW in connection with their acquisition of Patriot Service (now known as Carrier & Technology Solutions) through a Chapter 11 plan of reorganization
- Veritas Capital and affiliates in a "Reverse Morris Trust" transaction and merger with DXC Technology's US Public Sector Business to form Perspecta, Inc.
- Veritas Capital in connection with its acquisition of GE Healthcare's Enterprise Financial Management (Revenue-Cycle, Centricity Business), Ambulatory Care Management (Centricity Practice

Solution) and Workforce Management (formerly API Healthcare)
assets

- Veritas Capital in connection with its acquisition of PricewaterhouseCoopers' US public sector business
- Marlin Equity Partners in connection with its acquisition of Bazaarvoice Inc.
- Cerberus in connection with its acquisition of certain assets of Club Exploria LLC and Club Exploria Resorts
- Marlin Equity Partners in its sale of OnX Enterprise Solutions to Cincinnati Bell Inc.
- Keane Group in connection with its acquisition of RockPile Energy Services
- Marlin Equity Partners in connection with its acquisition of Tangoe
- Keane Group in connection with its initial public offering
- Albert Fried & Company in connection with its acquisition by TD Securities
- Cerberus in connection with its acquisition of ABC Group Inc.
- Albertsons Companies in connection with its acquisition of 29 Hagggen's Grocery Stores
- Castle Harlan in connection with its sale of its portfolio company Baker & Taylor to Follett Corporation
- Veritas Capital in connection with the sale of its portfolio company Truven Health Analytics to IBM Watson Health
- Liberty Hall Capital Partners in connection with its acquisition of Bromford Industries
- Liberty Hall Capital Partners in connection with its acquisition of AIM Aerospace
- Home Meridian International in its sale to Hooker Furniture Corporation

- Keane Group in connection with its acquisition of a majority of the US assets of Trican Well Service Ltd.
- Veritas Capital in connection with its acquisition of Alion Science and Technology Corporation
- Liberty Hall Capital Partners in connection with its acquisition of La Croix Industries
- Orchard Brands Corporation in connection with its acquisition by Bluestem Group Inc.
- Tiptree Financial in connection with its acquisition of Reliance First Capital
- Marlin Equity Partners in connection with its acquisition of Fidelis Cybersecurity Solutions
- Albertsons Companies in connection with its acquisition of Safeway Inc.

Publications

- “US Department of Labor Issues Final Rule on Independent Contractor Classification,” *Schulte Alert*, March 15, 2024
- “Employment Update: New York State Governor Hochul Vetoes New York State Non-Compete Ban Bill,” *Schulte Alert*, Dec. 26, 2023
- “New York on the Brink of Banning Non-Competes,” *Schulte Alert*, June 21, 2023
- “The Secure Act 2.0 – Expansion of Retirement Security and Financial Well-Being Initiatives,” *Schulte Alert*, Feb. 24, 2023
- “FTC Proposes Rule to Ban Non-Compete Clauses,” *Schulte Alert*, Jan. 10, 2023
- “What Are the Retirement Plan Dollar Limits for 2023,” *Schulte Alert*, Oct. 25, 2022
- “Voya Financial’s Acquisition of Czech Asset Management,” *Global Legal Chronicle*, Aug. 9, 2022 (featured)
- “DOL Compliance Guidance on Plan Investments in Digital Assets,” *Schulte Alert*, March 16, 2022
- “What Are the Retirement Plan Dollar Limits for 2022?” *Schulte Alert*, Nov. 4, 2021
- “Section 409A Issues in Corporate Transactions,” *Lexis® Practice Advisor*, March 2021
- “What Are the Retirement Plan Dollar Limits for 2021?” *Schulte Alert*, Oct. 27, 2020
- “DOL Confirms Private Equity Can Be Small Components of Defined Contribution Plan Investments,” *Schulte Alert*, June 24, 2020
- “Benefit Plan Updates (COVID-19),” *Schulte Alert*, May 20, 2020

- “401(k) and 403(b) Plans Under the CARES Act: Implementing Special Employee Relief,” *Schulte Alert*, April 3, 2020
- “SBA Issues Regulations on Paycheck Protection Program, Narrowing Eligibility and Providing More Details,” *Schulte Alert*, April 3, 2020
- “Paycheck Protection Program Loans to Small Businesses – Treasury Issues Application Form and Additional Guidance,” *Schulte Alert*, April 1, 2020
- “CARES Act Provides Financial Assistance for Mid-Sized Companies,” *Schulte Alert*, March 30, 2020
- “CARES Act Provides Loans, Expands Employment Benefits and Revises Tax Provisions for Small Businesses,” *Schulte Alert*, March 30, 2020
- “COVID-19 Legislation – Impact on Individuals,” *Schulte Alert*, March 30, 2020
- “Tax-Qualified Retirement Plans Under the CARES Act (COVID-19),” *Schulte Alert*, March 30, 2020
- “ERISA Considerations for Investment Managers – COVID-19 and Volatile Markets,” *Schulte Alert*, March 19, 2020
- “Employment Law – Section 409A Deadlines – Considerations for Employers Impacted by COVID-19,” *Schulte Alert*, March 17, 2020
- “First Circuit Court of Appeals Finds Private Equity Funds Not Liable for Pension Liabilities of Portfolio Company,” *Schulte Alert*, Dec. 5, 2019
- “What Are the Retirement Plan Dollar Limits for 2020?” *Schulte Alert*, Nov. 6, 2019, co-author
- *Private Equity Funds: Formation and Operation* (Practising Law Institute), 2018-2019, contributor
- *Hedge Funds: Formation, Operation and Regulation* (ALM Law Journal Press) (co-author); (Full Court Press), 2022, co-author
- “What Are the Retirement Plan Dollar Limits for 2019?” *Schulte Alert*, Nov. 11, 2018, co-author

- “DOL Fiduciary Duty Rule Officially Dead,” *Schulte Alert*, July 5, 2018, co-author
- “House Tax Reform Bill: Potential Dramatic Changes for US Compensation Arrangements,” *Schulte Alert*, Nov. 7, 2017, co-author
- “Tax Fly-Around: Stock Options in Flux,” *The Washington Post*, Nov. 6, 2017 (quoted)
- “Republican Tax Plan May Leave Future of Stock Options in Flux,” *Bloomberg*, Nov. 3, 2017 (quoted)
- “Private Equity Guide 2017 – USA,” *The International Comparative Legal Guide to: Private Equity 2017* (Global Legal Group), contributor
- “DOL Fiduciary Rule: Update for Fund Managers,” *Schulte Alert*, Feb. 9, 2017, co-author
- “President Trump and the Affordable Care Act: What Happens Now?” *Schulte Alert*, Jan. 25, 2017, co-author; republished in *Westlaw Journal – Health Care Fraud*, Feb. 2017
- “Sales of Divisions and Subsidiaries: Employment and Employee Benefits Issues in Carve-Out Transactions,” *Lexis® Practice Advisor*, Dec. 15, 2016, co-author
- “California Passes Legislation Limiting Enforceability of Forum Selection and Choice of Law Provisions in Employment Contracts,” *Schulte Alert*, Oct. 14, 2016, co-author
- “Recent Developments in Executive Compensation,” *Schulte Alert*, Aug. 19, 2016, co-author
- “Federal Court Finds Private Equity Funds Liable for Pension Liabilities of Portfolio Company,” *Schulte Alert*, April 8, 2016, co-author; republished in *Pratt’s Journal of Bankruptcy Law*, June 2016
- *Schulte Pension and Health Plans: 2015 Year-End Review*, Feb. 2016, co-author
- “Cadillac Tax Officially Delayed to 2020,” *Schulte Alert*, Dec. 21, 2015, co-author

- “Final DOL Regulations Require Compensation Disclosure by ERISA Service Providers,” *The Metropolitan Corporate Counsel*, March 2012
- “Federal Agencies Issue Proposed Rule Regarding Financial Institutions’ Incentive-Based Compensation,” *The Metropolitan Corporate Counsel*, May 2011
- “Prescribing Health Care Benefits Under Section 409A,” *Tax Management Compensation Planning Journal*, Vol. 36, No. 12, Dec. 5, 2008

Speaking Engagements

- “Talent, Compensation & Employment Law Considerations for 2024,” MFA Ops Los Angeles, March 2024
- “Employment Focus,” 33rd Annual Schulte Private Capital Forum, January 2024
- “Ethical Considerations When Counseling Boards, Compensation Committees, Companies and Executives,” PLI’s Hot Issues in Executive Compensation 2023 Program, September 2023
- “ERISA Issues Impacting Transactional Practices,” PLI ERISA 2023: The Evolving World, August 2023
- “Terms & Conditions in Severance Agreements,” Financial Executives Alliance Webinar, April 2023
- “Workplace Considerations and Strategies for Private Fund Managers,” Schulte 32nd Annual Private Investment Funds Seminar, January 2023
- “ERISA: The Transactional Practice,” PLI ERISA 2022: The Evolving World, August 2022
- “Retirement Plan Investments: Plan Asset Hedge Fund; PE Fund Investing, 401k and IRA; ESG and Plan Voting Regulations,” Strafford Webinar, January 2022
- “Current Issues in Plan Investment: Buy-Side Issues,” Practising Law Institute Pension Plan Investments 2021: Advanced Perspectives Seminar, November 2021
- “ERISA: The M&A Transactional Practice,” Practising Law Institute ERISA: The Evolving World Seminar, August 2021
- “ERISA,” Schulte 30th Annual Private Investment Funds Seminar, January 2021
- “ERISA: The M&A Transactional Practice,” Practising Law Institute ERISA: The Evolving World Seminar Part II, December 2020

- “Regulatory Compliance 2020,” Schulte 29th Annual Private Investment Funds Seminar, New York, January 2020
- “ERISA: The M&A Transactional Practice,” Practising Law Institute ERISA: The Evolving World Seminar, August 2019
- “Regulatory Compliance 2019,” Schulte 28th Annual Private Investment Funds Seminar, New York, January 2019
- “ERISA: The M&A Transactional Practice,” Practising Law Institute ERISA: The Evolving World Seminar, August 2018
- “Benefit Plans in M&A: Transitioning Pension, Savings and Welfare Plans,” Strafford Webinar, July 2018
- “Regulatory Compliance 2018,” Schulte 27th Annual Private Investment Funds Seminar, New York, January 2018
- “The M&A Transactional Practice,” Practising Law Institute ERISA: The Evolving World Seminar, July 2017
- “Current Topics in Private Equity and Alternative Investments,” PLI Pension Plan Investments 2017: Current Perspectives, May 2017
- “Benefit Plans in M&A: Transitioning Pension, Savings and Welfare Plans,” Strafford Webinar, May 2017
- “Managing Differing Regulatory Approaches to the Fiduciary Standard,” SIFMA Compliance and Legal Society Annual Seminar, March 2017
- “Recent and Upcoming Legal Developments Affecting Employers,” Schulte 26th Annual Private Investment Funds Seminar, January 2017
- “The M&A Transactional Practice,” Practising Law Institute ERISA: The Evolving World Seminar, August 2016
- The Legal Aid Society 2016 CLE Pro Bono Training Series: Advising Micro-Entrepreneurs, February 2016
- “The M&A Transactional Practice,” Practising Law Institute ERISA: The Evolving World Seminar, August 2015

- “Winning and Retaining Business,” Graystone Consulting Institutional Consulting Directors Meeting, March 2015
- “ERISA: From No Plan Assets to Managing Plan Assets,” Schulte 24th Annual Private Investment Funds Seminar, January 2015
- ERISA Regulatory Update 2013, Association of the New York City Bar, October 2013
- Program Chair, Advising Clients on Say-On-Pay and Related Executive Compensation Issues, Association of the New York City Bar, November 2012
- New York Law School Retirement Plan Summit 2012, New York Law School & the Allen Investment Group of Raymond James, September 2012
- “U.S. Taxation of Mergers & Acquisitions,” Council for International Tax Education, October 2011
- “Executive Compensation and Employee Benefits in Mergers and Acquisitions: Being Duly Diligent with Due Diligence,” Association of the New York City Bar, September 2011
- “Final Stretch for 409A Compliance,” Association of the New York City Bar, September 2008
- Section 409A – Key Concepts and Issues to Consider, Celesq®, January 2008
- Moderator, Questions Regarding 409A, Association of the New York City Bar, June 2007
- “Compensation and Benefit Law Update: Ripped from the Headlines!” Celesq/West LegalEdcenter, September 2006
- “409A’s Special Rules for Equity Plans and Performance-Based Compensation,” Celesq/West LegalEdcenter, December 2005
- “How 409A Affects Separation Plans and Nonqualified Plans ‘Linked’ to Tax-Qualified Plans,” Celesq/West LegalEdcenter, December 2005
- “Overview of 409,” Private Equity CFO Association Summer Meeting, June 2006

- “Overview of New Proposed Regulations and Immediate Employer Response,” Celesq/West LegalEdcenter, November 2005
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Memberships

- Chair, Emory Law Advisory Board
 - Chair, Emory Law School’s Center for Transactional Law and Practice Advisory Board
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Distinctions

- *Chambers USA*
- *The Legal 500 US*
- *New York Super Lawyers*
- *The Best Lawyers in America*