

Practice Areas

- Employee Benefits & Executive Compensation
- Labor & Employment Law

Education

- Dartmouth College, B.S., 1968
- Albany Law School, Union University, J.D., 1973
- Boston University, LL.M., (Taxation), 1974

Bar Admissions

- Texas
- New York

Stephen M. Mason

Shareholder
Houston

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Stephen Mason possesses extensive experience in all aspects of ERISA and employee benefits. In over 30 years of practice, he has worked with many levels of the Internal Revenue Service and the Department of Labor, orchestrating solutions and resolving disputes in the design and administration of pension and welfare benefit plans, to satisfy governmental agency requirements as well as the needs of both employers and employees.

His clients include publicly traded companies and large corporations and privately held businesses. Mr. Mason is particularly experienced in structuring qualified retirement plans and deferred compensation plans for professional services providers including medical groups, law firms and accounting practices. In addition, he is frequently called upon to provide practical and seasoned legal advice to employers and human resources personnel on all aspects of ERISA. Mr. Mason is an authoritative and sought-after speaker at various employee benefit seminars including the Texas Chapter of Certified Public Accountants, and he is a past lecturer at the University of Houston/ACLU.

Significant Transactions

- Worked on over 20 different ESOP transactions with an aggregate value exceeding \$400,000,000.
- Handled over 250 Department of Labor, Internal Revenue Service and PBGC investigations.
- Successfully negotiated resolutions of highly complex Department of Labor and Internal Revenue Service investigations.
- Designed exit strategies for owners of large privately held businesses using ESOPs.

Seminars & Presentations

- American College of Life Underwriters of Bryn Mawr, Pennsylvania at University of Houston, Houston Chapter, Texas Society of CPAs.
- "Evaluation of Retirement Benefits," Advanced Family Law Course, State Bar of Texas (1986).

Stephen M. Mason, *Continued*

- "Retirement Planning for Medical Professionals in the New Health Care Environment," State Bar of Arkansas (1994).
- "Dealing with the New IRS and Department of Labor Compliance and Audit Programs," (1994).
- "Audits of Qualified Plans -- The Revenue Source," (October, 1993).
- "Reconstructive Surgery for Medical Practice Entities and Their Retirement Plans," State CPA Conference - San Antonio, Texas (1994).

News

- IRS Adopts Controversial Position on Deductibility of Certain Executive Bonuses
- IRS Regulations Provide for Unprecedented Change
- IRS Extends Section 409A Transition Relief
- IRS Issued Notice 2007-100 Provides Limited Relief
- IRS Requires Action Before Year-End On § 409A Deferred Compensation Arrangements
- Final § 403(b) Retirement Plan Regulations Issued

