



Bruce B. Barth

Of Counsel

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Bruce B. Barth has focused his practice on the representation of employers and fiduciaries with respect to retirement and welfare benefits, executive compensation, and benefits issues in corporate transactions.

Employee Benefits

Bruce has advised clients on the implications of tax, securities, labor, and other laws, including the Employee Retirement Income Security Act (ERISA). Drawing from over 30 years of employee benefits experience, Bruce partnered with clients to develop benefit plan design and compliance strategies that meet both their business objectives and the legal requirements applicable to their employee benefits plans. He has counseled clients with regard to the full spectrum of employee benefits matters, including qualified defined benefit and defined contribution plans, defined benefit plan funding and plan termination, deferred compensation, and other nonqualified plan programs and executive compensation arrangements, plan compliance and correction, health and welfare programs, participation in multiemployer plans, withdrawal liability, and mergers and acquisitions. Bruce frequently consulted and negotiated with the Internal Revenue Service, Department of Labor, and Pension Benefit Guaranty Corporation with regard to audits of plans, correction issues including voluntary correction and correction on audit, plan termination issues, and requests for advisory rulings and opinions.

Government Benefits

A substantial portion of Bruce's practice has been dedicated to assisting governmental employers. As a result, he has an in-depth understanding of the unique challenges involved in the design, administration, and operation of governmental retirement plans. He has helped governmental clients ensure their benefit plans meet obligations to their citizens and employees and comply with all legal requirements applicable to governmental plans. He has assisted numerous governmental entities with a variety of pension plan compliance issues, including qualification issues under Section 401(a) of the Internal Revenue Code (Code), the applicability of various Code limitations to governmental plans, Section 414(h) "pick up" issues, constructive receipt concerns, and compliance with Section 415 of the Code. Bruce has significant experience assisting governmental employers with the creation, design, and administration of 457(b) plans, including fiduciary duties related to such plans. He also has represented a number of municipalities and related entities with respect to Length of Service Award Programs, and their creation, design, and administration.

Tax- Exempt Employers

Bruce also has represented numerous tax-exempt entities in connection with their employee benefit plans. His clients have included tax-exempt hospitals, health care organizations, private foundations, educational institutions, and other non-profit organizations. He routinely assists tax-exempt clients with the design, drafting, and implementation of defined contribution plans, including 403(b) plans, defined benefit plans, Section 457(b) and 457(f) programs, as well as other executive benefit programs and issues. He has assisted clients with the application of the excise tax rules associated with executive compensation under Section 4960 as well as the intermediate sanctions rules. Bruce has represented clients before the Internal Revenue Service, the Department of Labor, and the Pension Benefit Guaranty Corporation in connection with audits,

qualification submissions, plan corrections, and other matters of these programs.

Health + Welfare Benefit Plans

Bruce has counseled clients on a wide range of health and welfare benefits matters, including issues related to the Affordable Care Act, self-funded health arrangements, wellness and disease management programs, HIPAA privacy and security rules, COBRA administration, and various state laws and regulations governing health and welfare plan design and administration.

Executive Compensation + Equity Arrangements

Bruce has significant experience in designing, implementing, and maintaining executive and outside-director compensation and incentive programs, including equity-based plans. He regularly has provided counsel on the tax consequences of such programs, as well as assisting in structuring those arrangements to comply with ERISA, Section 409A, and Section 457(f) (for tax-exempt organizations) in addition to Section 162(m), 280G and 4960 issues. In addition to designing executive compensation programs, he assists compensation committees of public companies on compliance with Securities and Exchange Commission disclosure and reporting requirements.

Fiduciary Advice

Bruce routinely has counseled boards of directors, trustees, investment committees, plan administrators, and plan fiduciaries regarding their duties and responsibilities under federal law. He counseled plan sponsors on all aspects of ERISA fiduciary compliance, including plan governance, plan administration issues, and the selection and monitoring of plan investment options. He also has assisted plan sponsors and fiduciaries with RFPs in connection with the retention of plan advisors including third party administrators, actuaries, and investment advisors.

He often has been asked to speak and publish about employee benefit plan issues, executive compensation matters, fiduciary duty obligations and health care reform.

Services

- Labor, Employment, Benefits + Immigration
- Employee Benefits + Compensation
- Executive Compensation
- Governmental Plans
- Health + Welfare Plans
- Labor Relations
- Plans for Tax-Exempt Organizations
- Retirement Plans

Industries

- Education
- Tax-Exempt Organizations

Education

- The George Washington University Law School (Juris Doctor, *with honors*)
- Georgetown University Law Center (Masters)
 - M.L.T.
- University of Connecticut (Bachelors, *magna cum laude*, 1978)

- B.S., Honors Scholar in Accounting

Admissions

- State of Colorado
- State of Connecticut
- U.S. Court of Appeals, Federal Circuit
- U.S. District Court, District of Columbia
- U.S. District Court, District of Connecticut
- U.S. Tax Court

Recognitions

Recognized by the *National Law Review* as a 2021 Go-To Thought Leader

Selected to the Top 50 Connecticut *Super Lawyers* list in 2020 and 2021

Selected to the Connecticut *Super Lawyers* list from 2006 to 2025

AV® Preeminent™ Peer Review Rated in Martindale-Hubbell™ in the areas of Employee Benefits, Labor and Employment, and Taxation Law (Martindale-Hubbell Peer Review Ratings is a trademark. AV Preeminent is a certification mark of Reed Elsevier Properties, Inc.)

Listed in *The Best Lawyers in America®* as Hartford Lawyer of the Year in the area of Employee Benefits (ERISA) Law for 2016 and 2013

Selected by his peers for inclusion in *The Best Lawyers in America®* in the area of Employee Benefits (ERISA) Law since 1995

Ranked in *Chambers USA: America's Leading Lawyers for Business* in the State of Connecticut in the area of Labor & Employment from 2014 to 2021

Leadership + Memberships

Worldwide Employee Benefits Network, Hartford Chapter

Past National Board Member, Chapter President

Connecticut Public Pension Forum

Board Member, currently serving as Secretary (1999 - present)

American Bar Association

Section of Taxation, Employee Benefits Committee (1984 - present)

Section of Taxation, Co-chair of Subcommittee on Exempt Organization and Governmental Plans

Employee Stock Ownership Plan Association (1998 - present)

National Association of Public Pension Attorneys (2007 - present)

Hartford Symphony Orchestra

Board of Directors (2013 - present)

Chair, Finance Committee

Montessori School of Greater Hartford

Past Advisory Committee Member