



Andrew J. Fawbush

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Areas of Practice

Corporate Governance | Corporate Law | Employee Benefits, Executive Compensation and ERISA Litigation | Financing and Commercial Transactions | Mergers and Acquisitions | Tax Law | Investment Management and Investment Advisory | Global Transport Practice

Andrew J. Fawbush is a Partner and the Co-Chair of the Executive Compensation and Employee Benefits Practice of Smith Gambrell Russell LLP.

He has more than 45 years of legal experience in the employee benefits, executive compensation and ERISA practice areas. He focuses on the treatment of executive compensation and employee benefits matters in M&A transactions, designing and implementing equity-based, employment, separation, deferred compensation, change in control and similar compensation arrangements, with respect to their executive officers and directors, advising boards of directors, compensation committees and employee benefit committees and fiduciaries on fiduciary duties and governance matters, designing, terminating and providing compliance guidance on employee pension and welfare plans.

Mr. Fawbush is nationally recognized in the field of ERISA and employee benefits. He is ranked in Chambers USA-Employee Benefits & Executive Compensation. He was selected for inclusion in both the *Florida Super Lawyers* and *New York Super Lawyers* lists in Employee Benefits/ERISA, as one of *The Best Lawyers in America* in the area of Employee Benefits, one of the Top Lawyers in Benefits Northeast Florida by Jacksonville Magazine and one of the "Top Employee Benefits Lawyers" by the International Bar Association. Mr. Fawbush has written and lectured on many aspects of executive compensation, ERISA and employee benefits and has served on the Advisory Board of the *Journal of Retirement Planning*. He has been recognized for exceptional pro bono service by the Supreme Court of Florida and Jacksonville Legal Aid.

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Mr. Fawbush has been involved in many activities during his career. He was President, Employee Benefit Council of Northeast Florida in 1992, and was a faculty member in the University of North Florida Certified Employee Benefits Specialist Program.

He is a member of the American Bar Association, Tax Section; a member of The Florida Bar, Tax Section, a member of the Law Center Association Board of Trustees at the University of Florida College of Law where he was the initial recipient of the inaugural S. Austin Peele Distinguished Trustee Award, Board of Directors of the University of Florida Alumni Association (President 1994-1995), Board of Directors of the University of Florida Athletic Association (President 2011-2019). He has served on the boards of the Riverside YMCA, Jacksonville Urban League and Southside United Methodist Church.

Mr. Fawbush received his B.S./B.A., with high honors, at the University of Florida in 1972 and his J.D. at the University of Florida Levin College of Law in 1974, where he served on the *Law Review* from 1973 to 1974.

Experience

- Assisted Fortune 500 company with implementation of publicly-traded tracker stock as an additional investment option.
- Assisted client with the termination of a defined benefit pension plan and implementation of a wasting trust.
- Assisted multiple clients with successful completion of IRS, DOL and PBGC audits of employee benefits plans ranging in size of \$10,000,000 to over \$1,000,000,000.
- Advised exempt organizations on structuring benefit plans and compensation programs.
- Advised multiple religious affiliated organizations with special church plan issues for both retirement and welfare plans.
- Mr. Fawbush has served as executive compensation, benefits and ERISA counsel to Fortune 500 companies, their boards of directors and compensation committees, Plan Trustees, Committees and other fiduciaries, plan service providers, multi-employer pension plans and tax-exempt entities, including hospitals, churches, athletic associations sports leagues and charities.

He also has experience with respect to executive compensation and employee benefit plan issues in connection with:

- Mergers and acquisitions (M&A), including integration of post-closing benefit plans;
- In-depth compliance reviews of qualified and non-qualified plans;
- Extensive design and compliance experience with executive compensation arrangements, including equity-based compensation, with respect to Internal Revenue Code sections 409A, 162(m) and 280G;
- Derisking of pension liabilities and plan terminations;

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- Representation and counsel with regard to plan audits conducted by the Internal Revenue Service, Department of Labor and Pension Benefit Guaranty Association; and
- Day-to-day benefit challenges

Admissions

Florida

New York

District of Columbia