

ABOUT THE AUTHORS

BRIAN W. BERGLUND, BRYAN CAVE LLP

Mr. Berglund is a partner in the Denver, Colorado, office of Bryan Cave LLP, an international law firm. Mr. Berglund has spent his entire legal career with Bryan Cave, encompassing almost 36 years. He is a member of the firm's Employee Benefits and Executive Compensation Group and its Tax Advice and Controversy Group. He primarily represents large employers with sophisticated plans. He routinely counsels clients on tax law (especially regarding Code Section 409A), ERISA, securities law, and other issues relating to the design and structure of most types of executive and employee benefit plans. These include appropriate structures for employment agreements, severance plans, stock option plans, nonqualified deferred compensation plans, qualified plans, cafeteria and fringe benefit, and other welfare benefit plans. Mr. Berglund is listed in *The Best Lawyers in America* and *Missouri/Kansas Super Lawyers*. He is a fellow in the American College of Employee Benefits Counsel.

Mr. Berglund graduated magna cum laude and Phi Beta Kappa with a degree in mathematics from Carleton College in Minnesota and graduated Order of the Coif from the Washington University School of Law in St. Louis. He was an adjunct professor of law at the Washington University School of Law for five years, where he taught a course in the graduate tax program titled "Advanced Topics in Employee Benefits." He has served as president of the Employee Benefits Association of St. Louis, Missouri.

Mr. Berglund frequently lectures on executive and employee benefits and tax-related topics to various law and bar groups. He has spoken regularly at American Law Institute-American Bar Association (ALI-ABA)

programs, other programs covering executive and employee benefits, and St. Louis and Missouri Bar Association sponsored events.

Mr. Berglund has written several articles, which have appeared in a number of ALI-ABA program materials, including the *Employment Law Journal*, *Corporate Law Counselor*, and *St. Louis Bar Association Journal*. His article titled, "Correcting 409A Violations to Minimize Deferred Compensation Taxes," appeared in the *St. Louis Bar Association Journal*, Winter 2009 edition.

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LOUIS R. RICHEY, JD, SRVP, INFOSYS MCCAMISH SYSTEMS LLC

Mr. Richey is an attorney by training and currently senior vice president with Infosys McCamish Systems LLC, located in Atlanta, Georgia. McCamish Systems is one of the nation's leading providers of outsourced administrative and other back-office support services for life insurance carriers and other major financial services organizations, such as banks and brokerage companies. Infosys is a leading global information technology and administration business process outsourcing company. Mr. Richey helps lead the McCamish Retirement Services Group.

Mr. Richey is the legal and content expert for all of McCamish's executive, employee and qualified and nonqualified pension benefit web-based marketing, design and plan administration platforms. Based upon the most recent PlanSponsor study, McCamish is one of the largest non-qualified plan third party administrators in the United States. Mr. Richey is widely known as an author and a financial and executive benefits products and services marketing innovator. He is also recognized as an experienced executive and employee benefits attorney and consultant, with expertise on Section 409A nonqualified deferred compensation plans and other retirement plans. He has over 30 years' experience in executive and employee benefits compensation consulting, planning and insurance for Fortune 1000 public, closely held and tax-exempt organizations, and their employees. At earlier points in his career, Mr. Richey served as a senior marketing officer or technical compensation and senior consultant with American Express Company, the General American Life Insurance

Company, William M. Mercer, Magner Network, and several offices of the Management Compensation Group (MCG) and M Group.

Mr. Richey is a graduate of Wabash College in Crawfordsville, Indiana, a cum laude graduate of the Indiana University Law School in Indianapolis, and a member of the Indiana, Georgia and Federal Bars. He is currently a member of the BNA and the National Underwriter Editorial Advisory Boards. He is also a retired chairman of the Board of Visitors of the Indiana University Law School, Indianapolis. He has been named a Kentucky Colonel and an Arkansas Traveler in recognition of his contributions to the legal profession.

Mr. Richey lectures widely on the impact and implications of Section 409A, executive and employee benefit topics, retirement planning, financial services marketing, insurance, and financial planning. He has lectured at major conferences and institutes, including the New York University Federal Tax Institute, the Southwest Federal Tax Conference, the Notre Dame Estate Planning Institute, the American Society of Actuaries Annual Conference, the LIMRA Advance Marketing Conference, the NACD, and a host of other conferences and local meetings.

Mr. Richey's comments have appeared in *Business Week*, *The Wall Street Journal*, *Forbes Magazine*, and *Investor's Daily*. He has appeared on the *Financial News Network* for National Public Radio. He has authored or co-authored a number of books and BNA portfolios, and more than three hundred articles, audios, and videos on compensation and tax topics.

Mr. Richey is widely known for authoring or co-authoring practice-oriented books, including *The Advisor's Guide to Nonqualified Deferred Compensation*, 2014 Edition, *The Advisor's Guide to 401(k) Plans*, 2014 Edition, and *Retirement Plan Facts*, 2016 Edition, available from the ALM National Underwriter Company, and BNA Tax Management Portfolios #386 5th, and #282 3rd, titled, *Insurance-Related Compensation*. Mr. Richey is also a 10-year advisor and editor on the deferred compensation and executive compensations sections of the ALM NUCO *Tax Fact*.

Since the enactment of Section 409A, Mr. Richey has authored or co-authored more than 25 major articles on Section 409A nonqualified deferred compensation plans and one on Code Section 101(j) require-

ments governing employer-owned life insurance (EOLI). In the 1980s, the Internal Revenue Service (IRS) included one of his published articles in training materials for its estate and gift tax agents and attorneys. Mr. Richey can be reached at **Louis_Richey@Infosys.com**.

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