



Lauralyn G. Bengel

COUNSEL

Lauralyn is involved in all areas of establishing and maintaining qualified retirement and non-qualified employee benefit plans and arrangements, for both public and closely held companies.



Practices

[Corporate & Securities](#)

— [Employee Stock Ownership Plans](#)

— [Executive Compensation and Employee Benefits](#)

Education

Washington University School of Law, JD, 1986

DePauw University, BA, 1983

Offices

[Chicago](#)

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Lauralyn provides her clients with strategically sound counsel on selecting, designing, implementing and managing employee benefit plans, arrangements and transactions that achieve their particular objectives. She is a trusted advisor to clients who value her legal acumen and deep understanding of their business needs.

Client Work

Executive Compensation

Lauralyn concentrates much of her practice on executive compensation issues, including:

- Equity-based plans
- Deferred compensation and supplemental retirement plans
- Employment/severance/change in control agreements
- Compliance issues relating to executive compensation, including Code Sections 162(m) and 409A
- Proxy statement disclosure
- Securities law implications, including Section 16, Form 8-K disclosure requirements, registration issues, prospectus preparation and stock exchange requirements

Qualified Retirement and Health and Welfare Plans

Lauralyn regularly assists clients with the day-to-day administration of their tax-qualified retirement plans and health and welfare plans. Her experience in this area includes:

- 401(k) compliance
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Employer stock as a plan investment option

- Defined benefit plan issues, including cash balance plans and plan terminations
- IRS and DOL corrective filings
- Determination letter applications
- COBRA
- Cafeteria plans
- Severance arrangements

Corporate Transactions

Lauralyn is experienced in counseling clients with respect to employee benefit and executive compensation matters arising in connection with merger and acquisition transactions, spin-offs, and financing transactions.

Boards, Memberships & Certifications

- Chicago Bar Association, Employee Benefits Section, Tax Section
- National Association of Stock Plan Professionals

Publications, Presentations & Recognitions

- Illinois Leading Lawyer, Law Bulletin's *Illinois Leading Lawyers Network* (2012-2021)
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Bar Admissions

[Illinois](#)