



Sheldon S. Miles

Partner

smiles@foxrothschild.com



Pittsburgh, PA

Tel: 412.394.5590

Fax: 412.391.6984

Sheldon focuses his practice on employee benefits and executive compensation issues.

He assists companies, both private and public, with implementing and maintaining their employer-sponsored retirement and health plans, and nonqualified deferred compensation programs.

Sheldon routinely provides clients with practical and concise advice on matters relating to the Employee Retirement Income Security Act of 1974 (“ERISA”) and the Internal Revenue Code of 1986 (the “Code”), including the following:

Qualified Retirement Plans

- Draft communications to plan participants such as Summary Plan Descriptions (“SPDs”) and Summary of Material Modifications (“SMMs”).
- Draft and prepare amendments to plan governing documents.
- Provide analysis related to controlled-groups and affiliated service groups.
- Correct plan operational failures under the Employee Plans Compliance Resolution System (“EPCRS”).
- Draft and review service agreements in connection with plan investment advisors.
- Advise clients in connection with subscription agreements for potential plan investment vehicles.
- Advise plan fiduciaries to ensure that they are meeting their fiduciary duties under ERISA.
- Assist clients under DOL audit and those facing class action lawsuits relating to alleged breaches of their fiduciary duty requirements under ERISA.

Nonqualified Plans

- Draft employment agreements for executives, severance plans, ERISA “Top-Hat Plans” and Supplemental Executive Retirement Plans (“SERP”).
- Advise clients relating to Internal Revenue Code Sections 83(b), 409A and 162(m).
- Correct nonqualified deferred compensation plan failures pursuant to the IRS’s 409A correction program.

Services

- Employee Benefits & Compensation
- Labor & Employment
- Employee Stock Ownership Plans

Before Fox Rothschild

Prior to joining Fox, Sheldon was an associate in the Houston office of an international law firm. While at Georgetown University Law Center, Sheldon worked as an extern in the Washington, D.C. office of a regional law firm where he performed research in connection with international taxation matters. As a student at Penn State Law, he interned with the Entrepreneur Assistance Clinic in University Park, Pennsylvania.

Bar Admissions

- Pennsylvania
- Texas

Education

- Georgetown University Law Center (LL.M. in Taxation, *with honors*, 2019)
 - Certificate in Employee Benefits
- Pennsylvania State University (J.D., 2018)
- Gannon University (B.S., *magna cum laude*, 2015)

Memberships

- American Bar Association
- Allegheny Tax Society
- Texas Bar Association, Tax Section
- Allegheny Bar Association, Treasurer, Tax Section