

Brianna Hourihan

Associate

Charlotte

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OVERVIEW

Brianna is an associate in the firm's Employee Benefits + Executive Compensation Practice Group. She assists clients on all aspects of employee benefit matters, including the design and administration of qualified employee benefit plans, health and welfare plans, cafeteria plans and stock options, and other equity and/or incentive-based compensation plans. She also regularly advises clients on the wide variety of compliance issues that arise in the administration of those plans.

Brianna's experience with health and welfare benefits plans includes advising on ACA, ERISA, and Internal Revenue Code compliance. She also assists clients with the negotiation of administrative services agreements and other vendor contracts, governance and fiduciary issues, and the administration of claims and appeals.

Additionally, Brianna supports clients on the employee benefits and compensation aspects of their key transactions, including mergers and acquisitions, spinoffs, initial public offerings, and other corporate transactions. She negotiates transaction agreements, prepares compensation-related disclosure documents, and implements post-closing executive compensation arrangements. She also advises on the U.S. Securities and Exchange Commission (SEC) rules governing executive compensation disclosure and corporate governance matters arising in the executive compensation context.

TOP AREAS OF FOCUS

- Employee Benefits + Executive Compensation

ALL AREAS OF FOCUS

- Corporate
- Employee Benefits + Executive Compensation
- Executive + Equity-Based Compensation
- Health + Welfare Plans
- Mergers + Acquisitions
- Tax-Qualified Retirement Plans

EDUCATION AND CERTIFICATIONS

EDUCATION

- University of South Carolina School of Law, J.D., *cum laude*, *Order of the Wig and Robe*, 2020, production editor, *ABA Real Property, Trust and Estate Law Journal*
- University of South Carolina Darla Moore School of Business, M.B.A., 2020
- Florida State University, B.S., 2017, real estate, minor in law and philosophy

BAR ADMISSIONS

- North Carolina

PUBLICATIONS

- Co-author, "Treatment of Retirement Plans in Corporate Transactions," *EBEC Lexis Practical Guidance*.
- Co-author, "Texas Federal Court Allows an ERISA Fiduciary Challenge Against Alleged "ESG Investing" Without Any ESG Funds," *Troutman Pepper*, May 5, 2025.
- Podcast, "Employee Benefits and Executive Compensation: Getting Ready for 2024 – Qualified Plans," *Employee Benefits and Executive Compensation* podcast miniseries, November 15, 2023.
- Co-author, "IRS Issues Guidance on EPCRS Expansion of Under SECURE Act 2.0," *Troutman Pepper*, June 22, 2023.
- Co-author, "Employer-Sponsored Retirement and Health Plans: What You Need to Know for Year-End," *Troutman Pepper*, November 15, 2021.
- Co-author, "DOL Clarifies Deadlines for Lifetime Income Illustration Disclosure Requirements Which Take Effect on September 18, 2021," *Troutman Pepper*, August 9, 2021.
- Co-author, "IRS Modifies Employee Plans Compliance Resolution System," *Troutman Pepper*, July 20, 2021.
- Co-author, "Tax Free Dependent Care Assistance Program Benefits: Fewer Traps for the Unwary," *Troutman Pepper*, May 20, 2021.