E. Philip Bush

Partner

Dallas

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OVERVIEW

Philip has been helping businesses understand and comply with the complex laws governing employee benefit plans and executive incentive programs for more than 25 years. He has extensive experience dealing with the IRS and the U.S. Department of Labor and resolving plan compliance issues. Philip is a frequent speaker at employee benefit and executive compensation programs.

Philip has extensive experience advising business owners, executives, and high-net-worth individuals in estate planning, as well as trust and estate administration matters.

Philip frequently advises tax-exempt organizations regarding their formation and ongoing compliance matters, including joint ventures with for-profit organizations.

REPRESENTATIVE MATTERS

- Representation of closely held and public companies in resolving issues arising from IRS audits and DOL investigations of employee benefit plans.
- Representation of public, closely held, nonprofit, and governmental employers in the design and implementation of employee benefit, equity incentive, and executive compensation plans.
- Representation of individuals and estates on gift and estate tax controversies.
- Advice regarding the formation and operational compliance of employee stock ownership plans (ESOP) and the negotiation of exempt loans for the purchase of employer stock.
- Advice to a variety of employers regarding HIPAA privacy, non-discrimination, and other health compliance matters.
- Representation of plan investment fiduciaries on ERISA and tax issues related to plan investments.
- Representation of tax-exempt organizations in examinations by the IRS.
- Advice to a variety of employers on controlled group issues and benefit matters arising from acquisitions and dispositions.
- Negotiation of trust agreements, consulting, and administrative services agreements and health insurance contracts on behalf of employers.
- Representation of family members in disputes arising in estate administration and probate.

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- Advice to and representation of tax-exempt organization personnel on a variety of compliance requirements, such as lobbying limitations, prohibitions against private inurement, and “excess benefit transactions.”
- Representation of employers and individual participants in alleged “listed transactions” in examinations by the IRS.

AWARDS

- *Best Lawyers in America*®: Employee Benefits (ERISA) Law (2001-2027), Tax Law (2022-2027)
- *Super Lawyers*®: Texas, Employee Benefits (2003-2020, 2025)
- *Chambers USA*: Employee Benefits & Executive Compensation, Dallas (2020-2026)
- *D Magazine*, Best Lawyers in Dallas, Tax: ERISA/Employee Benefits (2008-2009, 2018-2026)

TOP AREAS OF FOCUS

- Employee Benefits + Executive Compensation
- Nonprofit Organizations + Foundations

ALL AREAS OF FOCUS

- Employee Benefits + Executive Compensation
- Independent Contractor Misclassification + Compliance
- Nonprofit Organizations + Foundations
- Tax

PROFESSIONAL/COMMUNITY INVOLVEMENT

- Past chair, American Bar Association Health Law Section Employee Benefits Committee
- Fellow, American College of Employee Benefits Counsel
- Delegate, American Bar Association Joint Committee on Employee Benefits
- Past chair, IRS Mid-States Key District EP/EO Council
- Past chair, American Bar Association Tax Section Personal Service Organizations Committee
- Past president, SouthWest Benefits Association
- Past vice chair, State Bar of Texas Tax Section Employee Benefits Committee
- Adjunct professor, Southern Methodist University School of Law, “Taxation of Deferred Compensation” (Spring)
- Board of trustees, Southwestern University (1977-1979)
- Board of directors, Methodist Hospitals of Dallas Foundation (1998-2007)

EDUCATION AND CERTIFICATIONS

EDUCATION

- Southern Methodist University Dedman School of Law, LL.M., 1985
- Southern Methodist University Dedman School of Law, J.D., 1978
- Southwestern University, B.A., 1975

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BAR ADMISSIONS

- Texas

COURT ADMISSIONS

- Supreme Court of the United States
- U.S. Court of Appeals, Fifth Circuit
- U.S. Tax Court

SPEAKING ENGAGEMENTS

- Speaker, “Impact of Dobbs on Employee Benefit Plans,” Association of Corporate Counsel, Dallas-Fort Worth Chapter, September 14, 2022.

PUBLICATIONS

- Co-author, “Compliance Considerations for Medical Travel Reimbursement,” Locke Lord QuickStudy, August 1, 2022.
- Co-author, “IRS Announces New 90-Day Pre-Examination Compliance Pilot Program for Retirement Plans,” Locke Lord, June 9, 2022.
- Co-author, “US Dept. of Labor Announces Cybersecurity Guidance for Plan Sponsors, Plan Fiduciaries, Record-Keepers and Plan Participants,” Locke Lord, August 26, 2021.
- Co-author, “Section 162(m) Final Regulations,” Locke Lord, January 6, 2021.
- Co-author, “IRS Issues Guidance on Waiver of 2020 Required Minimum Distribution,” Locke Lord, July 6, 2020.
- Co-author, “IRS Issues Helpful Guidance for Coronavirus-Related Distributions and Loans from Retirement Plans Under The Cares Act,” Locke Lord QuickStudy, June 26, 2020.
- Co-author, “New ERISA Safe Harbor Expands Opportunities for Electronic Disclosure of Retirement Plan Information,” Locke Lord QuickStudy, June 9, 2020.
- Co-author, “ERISA COVID-19 Disaster Relief Includes Fiduciary Relief for Notices to Plan Participants and Beneficiaries,” Locke Lord, May 1, 2020.
- Co-author, “Extension of Certain Timeframes for Employee Benefit Plans, Participants, and Beneficiaries Affected by the COVID-19 Outbreak,” Locke Lord, May 1, 2020.
- Co-author, “COVID-19 and Your Benefit Plans: What You Need to Know Now,” Locke Lord, March 23, 2020.
- Co-author, “High-deductible Health Plans May Cover COVID-19 (Coronavirus) Costs,” Locke Lord, March 13, 2020.
- Co-author, “Overview of Proposed Regulations Under Code Section 162(m) — Grandfather Rules,” Locke Lord, January 30, 2020.