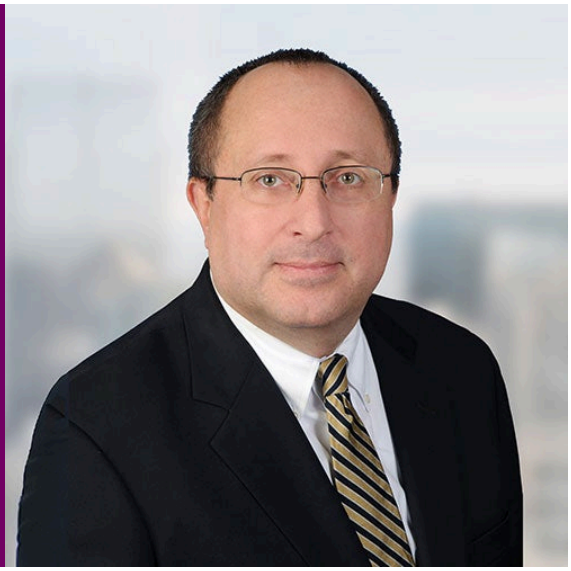
Jeffery R. Banish

Partner

Atlanta

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OVERVIEW

Jeff focuses his practice on all areas of employee benefits, including executive and stock-based compensation, employee stock ownership plans, benefit issues arising in mergers and acquisitions, pension and welfare benefit plans, and issues of fiduciary responsibility under ERISA.

REPRESENTATIVE MATTERS

- Advises clients on the design and implementation of stock-based compensation plans including stock options, restricted and phantom stock and stock appreciation rights.
- Advises clients on all aspects of executive compensation including the design, disclosure and implementation of supplemental pension plans, excess benefit plans and employment agreements.
- Negotiates and coordinates employee benefits issues arising in corporate acquisitions and divestitures and reorganizations.
- Advises clients on change in control and severance matters, including the golden parachute excise tax, the applicable deduction limits and the nonqualified deferred compensation rules.
- Designs and implements ESOPs and alternative arrangements for the investment by qualified plans in employer securities.
- Advises clients in connection with the standards of fiduciary duty prescribed by ERISA.
- Advises clients on the design, implementation and administration of pension and welfare benefit plans.

AWARDS

- *Legal 500 United States* for Labor and Employment: Employee Benefits, Executive Compensation and Retirement Plans: Design (2024)
- *Best Lawyers in America*®: Employee Benefits (ERISA) Law (2023-2027)
- *Chambers USA*: Employee Benefits and Executive Compensation, Georgia (2020-2026)
- “Top Lawyer in Employee Benefits Law,” *GaBiz Magazine* (2026)
- *Business Today*: Top 10 Influential Employee Benefits & Executive Compensation Lawyers in Georgia (2023)
- *Thomson Reuters:* “Super Lawyer” in Employee Benefits (2007, 2014-2016)

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- *Georgia Trend* Magazine: “Legal Elite” in Labor and Employment Law (2004)

TOP AREAS OF FOCUS

- Corporate
- Employee Benefits + Executive Compensation
- Executive + Equity-Based Compensation

ALL AREAS OF FOCUS

- Corporate
- Employee Benefit Guidance on Workforce Transitions
- Employee Benefits + Executive Compensation
- Executive + Equity-Based Compensation
- Governmental Audits, Benefit Claims + ERISA Litigation
- Health + Welfare Plans
- International
- Plan Governance, Investment + Fiduciary Issues
- Real Estate Investment Trusts (REITs)
- Tax-Qualified Retirement Plans

PROFESSIONAL/COMMUNITY INVOLVEMENT

- Board of Directors, HERO for Children, 2004-2006

EDUCATION AND CERTIFICATIONS

EDUCATION

- University of Florida Fredric G. Levin College of Law, LL.M., 1989
- University of Georgia School of Law, J.D., 1985
- Clemson University, B.S., 1979

BAR ADMISSIONS

- Georgia
- North Carolina

COURT ADMISSIONS

- Supreme Court of Georgia

SPEAKING ENGAGEMENTS

- Labor & Employment Annual Seminar, Troutman Sanders, October 24, 2019.
- Protecting Against Fiduciary Lawsuits: 10 Lessons for HBO’s *Game of Thrones*, Employee Benefits and

Executive Compensation Webinar, Troutman Sanders, October 2, 2019.

- Community Bankers Association of Georgia, 2015 CFO Conference, Employee Benefits in Mergers & Acquisitions, August 12, 2015.
- What Plan Sponsors Should Think About *Now*, DiMeo Schneider & Associates, L.L.C. Luncheon Conference, June 30, 2015.
- Top 10 Takeaways on Fiduciary Liability, Corporate Counsel, 27th Annual General Counsel Conference, June 3, 2015.
- Same-Sex Partners: Workplace Impact of the Supreme Court's Defense of Marriage Act Ruling, Troutman Sanders Annual Labor & Employment Seminar, October 17, 2013.
- Valuing Stock Compensation Under Section 409A, Strafford Publications & Seminars, November 25, 2009.
- Navigating the Complexities of New IRC Section 409A, Georgia Society of CPAs, August 16, 2007.
- IRC 409A Presentation – General Rules for Stock Options and Other Awards, Technology Association of Georgia, March 6, 2007.
- Executive Breakfast on the New Deferred Compensation Rules, Hunton & Williams LLP Program, December 1, 2004.
- A Primer on S Corporation ESOPs and Other Employee Benefit Issues, Lorman Education Services Seminar on S Corporations, October 2, 2003.
- Reporting and Disclosure Requirements Applicable to Employee Benefit Plans, Lorman Education Services Seminar on Employment Related Records in Georgia, April 17, 2002.
- Enron – The Implications, The New South Chapter of the ESOP Association, April 20, 2002.
- Employment Law, Labor Relations and Employee Benefits, Hunton & Williams LLP Virginia Program, November 1997.
- Health Insurance Portability and Accountability Act of 1996, Welfare Plan Administrators Group Presentation, May 1997.

PUBLICATIONS

- Podcast, "Trump Accounts," *Employee Benefits and Executive Compensation: Preparing for 2027*, August 5, 2026.
- Podcast, "Mandatory Roth and Optional Super Catch-Up Contributions," *Employee Benefits and Executive Compensation Preparing For 2026*, December 4, 2025.
- Podcast, "Executive Compensation in Mergers and Acquisitions," *Employee Benefits and Executive Compensation Considerations in Mergers and Acquisitions* Podcast Series, December 12, 2024.
- Co-author, "U.S. Supreme Court Decision Potentially Opens Floodgates for ERISA Breach of Fiduciary Duty Claims," *Troutman Pepper*, January 28, 2022.
- Co-author, "COVID-19 Executive Compensation Q&As: Focus on Incentive Plans and Nonqualified Deferred Compensation," *Lexis Practice Advisor*, April 13, 2020.
- Co-author, "UPDATE: COVID-19 Employee Benefits FAQs for Employers: Focus on Executive Compensation," *Troutman Pepper*, April 1, 2020.
- Co-author, "COVID-19 Employee Benefits FAQs for Employers – Focus on Retirement Plans," *Troutman Pepper*, March 2, 2020.
- Co-author, "162(m) Proposed Regulations: Six Lessons and a Handful of Planning Opportunities," *Troutman Pepper*, February 6, 2020.
- Author, "Protecting Against Fiduciary Lawsuits: 10 Lessons We Should Have Learned From HBO's 'Game of Thrones'," *Troutman Pepper*, July 25, 2019.
- Author, "10 ERISA Fiduciary Lessons From 'Game Of Thrones'," *Law360*, July 22, 2019.
- Co-author, "IRS Releases Guidance Regarding Acceptance of Rollover Contributions," *Troutman Pepper*, April

15, 2014.

- Co-author, “The IRS Sets Rules for Plan Sponsors to Implement ‘Windsor’ with Respect to Qualified Retirement Plans,” *Troutman Pepper*, April 9, 2014.

MEDIA COMMENTARY

- Quoted, “Trump Account Rules Ease Path as Small Employers Face Slow Start,” *Bloomberg Law*, August 17, 2026.
- Quoted, “11th Circ. Hands DuPont Victory In Stock Option Suit,” *Law360*, January 2, 2020.