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PRACTICES

Executive Compensation
FATCA, Withholding &
Information Reporting
Payroll Taxes & Fringe Benefits
Qualified Plans

EDUCATION

- LL.M., Georgetown University Law Center, 1999
- J.D., George Mason University School of Law, magna cum laude, 1997
- B.A., Washington and Lee University, cum laude, 1994

Thomas M. Cryan

MEMBER

Thomas M. Cryan, Jr. focuses his practice on executive compensation, fringe benefits, and employment tax matters.

He counsels clients regarding tax audits as well as drafting and amending fringe benefit policies and compensation plans. Mr. Cryan also assists clients in structuring compensation arrangements to comply with Section 162(m) of the Internal Revenue Code (IRC). He has experience in the application of Code section 3121 (FICA), the deduction rules under Code Section 274, and the Golden Parachute provisions under Code section 280G.

Mr. Cryan's experience encompasses employee benefits and information reporting; in particular, dealing with the income and employment tax treatment of settlement payments, use of corporate aircraft, statutory fringe benefits, nonqualified deferred compensation, travel benefits, wellness programs, and employer obligations under the Affordable Care Act (ACA). In addition, he has assisted clients with the state tax implications of mobile workforces. Mr. Cryan has also represented clients before the Internal Revenue Service (IRS) and the U.S. Department of the Treasury (Treasury) in connection with policy initiatives.

Mr. Cryan is positioned to work closely with employers to resolve complex payroll and information reporting issues. He works with employer's tax, benefits, payroll, and legal departments to resolve executive compensation and employment tax issues in the most practical and cost-effective manner.

Mr. Cryan is an accomplished public speaker and regularly presents at professional organizations such as the Tax Executives Institute, American Bar Association, and the American Benefits Council.

REPRESENTATIVE ENGAGEMENTS

- Assisted a large biotechnology company in the application of the IRS rules impacting spousal travel, the personal use of corporate aircraft, mixed business-personal flights, and the recently revised deduction disallowance rules for the entertainment use of corporate aircraft
- Assisted an employer with highly mobile workforce in designing internal procedures for the proper taxation of travel reimbursements and per diem payments
- Represented a Fortune 100 company at a meeting with the Treasury Department regarding the taxation of wellness programs
- Represented a Fortune 100 company at IRS appeals on the tax treatment of relocation reimbursements and use of corporate aircraft. IRS conceded the issues in full

- Represented an employer on the taxation of on-site employer cafeteria and the tax treatment of conferences and conventions
- Assisted a large financial institution in internal restructuring in order to avoid the FICA restart provisions, and therefore reduce the company's out-of-pocket employment tax costs, while addressing the company's concerns regarding its internal payroll tax administration
- Represented a large manufacturing company in protesting a large employment tax deposit penalty. Penalty was abated at IRS Appeals
- Worked with a large multistate employer in defending a state income tax audit on the withholding of nonresident wage income
- Obtained more than a dozen Section 162(m) private letter rulings (PLRs) over the last 10 years
- Worked with a target company in analyzing potential Section 280G implications of compensation plans and employment agreements

RANKINGS AND RECOGNITION

- Omicron Delta Epsilon National Economics Honor Society, Washington and Lee University

AFFILIATIONS

- Member, Bloomberg BNA Compensation Planning Journal Advisory Board

ADMISSIONS

Bar Admissions

- District of Columbia
- Virginia

Court Admissions

- United States Tax Court

CLERKSHIPS

- Clerk, The Honorable Joel Gerber, United States Tax Court