



gquintiere@milchev.com  
(202) 626-1491

## PRACTICES

ERISA & Employee Benefits  
Litigation

Executive Compensation

Health, Welfare & ACA  
Compliance

Payroll Taxes & Fringe Benefits

Qualified Plans

## EDUCATION

J.D., The George Washington  
University Law School, 1969

A.B., Lafayette College, 1966

## Gary G. Quintiere

### SENIOR COUNSEL

Gary Quintiere has spent his entire career helping clients develop workable, common-sense solutions to difficult and sensitive issues. His practice covers the full gamut of benefit issues, including post-Pension Protect Act (PPA) funding and cash balance conversions for pension plans, employer stock, automatic enrollment and qualified default investment for 401(k) plans, fiduciary considerations and 404(k) dividend deductions for employee stock ownership plans (ESOPs), the 419/419A deduction limitations pertaining to voluntary employees' beneficiary associations (VEBAs), and the establishment of 401(h) accounts in traditional defined benefit and money purchase plans, as well as such welfare plan-related issues arising under cafeteria plans, flexible spending accounts, and COBRA continuation, including the recently enacted federal subsidy rules.

Mr. Quintiere is also a recognized authority on tax planning and deal related issues involving executive compensation. He has negotiated employment, severance, and change-of-control agreements for major corporations and key executives; in addition, he routinely advises clients on income, deduction, and withholding matters arising under the property transfer rules of Internal Revenue Code Section 83, the deduction limitations of Section 162(m), the excess parachute payment provisions of Section 280G, the design and operational requirements necessary to comply with Sections 409A, 457(f) and 457A, and the special timing rules of Section 3121(v)(2). In addition, Mr. Quintiere has worked on all manner of cash and stock-based, deferred compensation agreements, such as Supplemental Executive Retirement Plans (SERPs), Restricted Stock Units (RSUs), Stock Appreciation Rights (SARs), and Performance Shares.

During the course of his extensive career, Mr. Quintiere has represented major public, private, and quasi-governmental companies in a variety of industries, including financial services, technology, energy, and defense.

Prior to rejoining Miller & Chevalier, Mr. Quintiere was a partner in the Employee Benefits and Executive Compensation practice of Morgan, Lewis & Bockius LLP, in Washington, DC. Prior to that, he was Chair of the Employee Benefits practice at Miller & Chevalier.

Mr. Quintiere is a frequent lecturer and writer on employee benefits and executive compensation issues, with articles in publications including the *Journal of Taxation* and the *Journal of Taxation of Employee Benefits*.

## Representative Engagements

- Assisted a financial institution in the design and drafting of its long-term incentive plan and change-of-control agreements.

- Represented a public company CEO in connection with the establishment and renegotiation of his employment agreement.
- Assisted a technology company in connection with the structuring of various compensation arrangements for its foreign-based executives, one of them being a "country friendly" employment agreement designed to preclude or minimize jurisdiction of European courts.
- Represented an energy company in connection with an IRS technical advice proceeding involving a "greater of" pension formula that the IRS initially viewed creating a backloading issue, but subsequently relented by issuing Rev. Rul. 2008-7.
- Assisted a government contractor, confronting the expiration of its primary contract, in developing various risk management and cost reduction strategies associated with certain plan terminations, benefit reductions, and layoffs likely to occur as a result of the contract expiration.

## Rankings and Recognition

- *Chambers USA*: Employee Benefits & Executive Compensation (District of Columbia), 2009 - 2022
- *The Best Lawyers in America*<sup>®</sup>: Employee Benefits (ERISA) Law, 1987 - 2022
- *Legal 500*: Labor & Employment: Employee Benefits and Executive Compensation, 2010 - 2014
- *Washington, DC Super Lawyers*<sup>®</sup>: Employee Benefits, 2008 - 2020

## Affiliations

- Charter Fellow, American College of Employee Benefits Counsel
- Member, Section of Taxation, American Bar Association

## Admissions

### STATE ADMISSIONS

- District of Columbia
- Virginia

## Clerkships

- Clerk, The Honorable Philip Nichols, Jr., United States Court of Claims and the United States Court of Appeals for the Federal Circuit