

Wells W. Miller

Counsel

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Wells Miller is counsel in Choate's Labor, Employment & Benefits and Tax Practice Groups. Mr. Miller advises the Firm's clients on all matters relating to executive compensation, including designing, drafting, negotiating and implementing non-qualified deferred compensation plans, equity and non-equity-based incentive compensation arrangements (including compensatory partnership interests), severance, change in control and executive employment agreements, and related advice concerning tax (including sections 162(m), 280G and 409A) and issues arising in the context of mergers and acquisitions and credit facilities. Mr. Miller also advises employers on employee benefits matters, including issues arising under ERISA and the Internal Revenue Code.

During law school, Mr. Miller served as the Editor-in-Chief of the *American Journal of Law and Medicine*. Mr. Miller has repeatedly been named a *Massachusetts Super Lawyers Rising Star*.

EDUCATION

Boston University School of Law
JD, 2008

Pomona College
BA, 2002

PRACTICE FOCUS

Executive Compensation

Advises senior executives and boards on all matters relating to executive compensation, including employment, severance and change in control arrangements. Advises public and closely held entities on tax, corporate, employment and securities law aspects of equity compensation plans.

Employee Benefit Plans

Advises for-profit and not-for-profit employers on the design, implementation and administration of tax-qualified retirement plans, nonqualified deferred compensation plans and welfare benefit plans.

REPRESENTATIVE ENGAGEMENTS

- Negotiates and drafts executive employment, consulting, severance and change of control agreements.
- Advises public and private entities on tax, corporate, employment law and securities law aspects of equity compensation plans.
- Structures and documents nonqualified deferred compensation arrangements and their funding vehicles, including compliance with tax code section 409A.

ADMISSIONS

Massachusetts

California

PRACTICE AREAS

Labor, Employment & Benefits

Tax

Private Equity

Business & Technology

Mergers & Acquisitions

- Consults on document and operational compliance issues relating to tax-qualified retirement plans and welfare benefit plans, including determination letters, agency correction programs, plan investments, fiduciary conduct and IRS/DOL controversies.
- Advises on executive compensation, ERISA and employee benefit plan issues arising in connection with mergers, acquisitions, credit facilities and other business transactions, including transition services agreements, plan spin-offs and transfers, multiemployer plan withdrawal liability, COBRA and golden parachute payments.
- Counsels private equity funds on ERISA plan asset, prohibited transaction and common control issues relating to their formation and maintenance.

PUBLICATIONS AND PRESENTATIONS

- “Hot Issues in Executive Compensation: Is your company prepared?,” *speaker*, Boston, September, 2017.
- “CEO Pay Ratio Disclosure Case Studies: What to Expect,” *panelist*, Equilar Executive Compensation Summit, Chicago, June 2017.
- “One Size Doesn’t Fit All: Case Studies in CEO Pay Ratio,” *panelist*, World at Work 2017 Total Rewards Conference & Exhibition, Washington, D.C., May 2017.
- “The Perils of CEO Pay Ratio Disclosure,” *panelist*, Boston, October 2016.
- “Hiring and Firing Executives: Equity Compensation Issues” and “Pay Ratio: Exploring Some ‘Other Statistical Methods,’” *panelist*, 6th Annual Regional Conference of Connecticut/Boston Chapters of the National Association of Stock Plan Professionals, Boston, July 2014.
- “The New COBRA Subsidy,” *speaker*, Benefits Issues in a Challenging Economy, August 2009.

PROFESSIONAL AND COMMUNITY INVOLVEMENT

Mr. Miller is a member of the American Bar Association, the Boston Bar Association, the National Association of Stock Plan Professionals, the Global Equity Organization and the National Center for Employee Ownership.