WILMERHALE

Amy A. Null

PARTNER

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Amy Null has broad experience advising employers and financial industry service providers on ERISA, federal income tax law, and other rules and regulations concerning employee benefit plans.

Ms. Null counsels employers with respect to structuring and compliance aspects of retirement, health and other employee benefit plans and executive compensation programs. In addition, she works with financial services and other business clients that provide human resources and employee benefit services and products. This aspect of Ms. Null's practice utilizes her knowledge of ERISA, the tax law, and the health and welfare regulatory regimes including HIPAA and the Affordable Care Act.

Prior to joining the firm, Ms. Null was an attorney advisor for the US Department of the Treasury, Office of Tax Policy from 1998 to 2000, where she worked closely with representatives of the Internal Revenue Service, the Department of Labor and other regulatory agencies in developing legislative proposals and regulatory guidance applicable to employee benefit plans. During her government service, Ms. Null devoted substantial time to projects on cash balance pension plans, HIPAA and retirement plans of tax-exempt employers.

Professional Activities

Ms. Null is past chair of the American Bar Association Tax Section's Exempt Organization and Government Plans Subcommittee and past chair of the Boston Bar Association's ERISA Committee. She is a frequent national speaker on recent employee benefits issues, including as a panelist in the ALI-ABA programs on pension, profit-sharing, welfare and other compensation plans. In connection with the ABA, she has also participated in IRS agent training sessions on the audit of 403(b) plans (as a private practice representative) and has been actively involved in commenting to the IRS and Treasury on regulatory guidance, including the ABA Tax Section, Employee Benefits Committee, 2012 proposals for tax simplification and reform. Ms. Null is a member of the ABA Tax Section's Employee Benefits Committee and the

Boston Bar Association.

Solutions

Executive Compensation and Employee Benefits

Tax

Futures and Derivatives Regulation and Documentation

Private Equity

Experience

Ms. Null's recent practice includes:

- Leading the Human Resources representation of Thermo Fisher Scientific in its acquisition of Alfa Aesar, a cross border stock and assets transaction including business units in the United States, UK, Germany and Asia
- Providing ERISA and employee benefits advice on the pending sale of Barclays' Wealth and Investment Management (WIM) Americas business to Stifel Financial
- Advising a large, tax-exempt employer in connection with its pension de-risking project
- Obtaining favorable private letter rulings and numerous IRS-approved corrections on behalf of clients of a pension administrator in connection with the correction of systemic vendor error
- Working with a large employer with a significant casual workforce to create a compliance strategy for ACA reporting

Recognition

- Selected by peers for inclusion in the 2015–2024 editions of the *Best Lawyers in America* for employee benefits (ERISA) law and tax law, and was named Boston Employee Benefits (ERISA) Law Lawyer of the Year for 2018.
- Recognized as a leader in employee benefits and executive compensation in the 2006–2023 editions of *Chambers USA Guide*. Sources describe her as being "a deep subject matter expert and a trusted advisor," having "a lot of technical strength but can also take complex compliance concepts and make them accessible and understandable," and as a "terrific, thoughtful and great practitioner in the Boston legal community."

- Recommended in the 2017–2019 editions of *The Legal 500 United States* in the labor and employment: employee benefits, executive compensation and retirement plans, transactional.
- Named a "New England *Super Lawyer*" (formerly "Massachusetts *Super Lawyer*") in the 2004, 2005, 2009, 2010 and 2011 issues of *Boston Magazine.*

Credentials

EDUCATION

JD, Harvard Law School, 1991

cum laude

BA, Haverford College, 1988

ADMISSIONS

Massachusetts

GOVERNMENT EXPERIENCE

Department of the Treasury

Tax Policy

Attorney Advisor