

Kerry L. Halpern

SHAREHOLDER

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Kerry Halpern is an employee benefits and executive compensation attorney who represents public and private clients in a large number of industries, including financial services, life sciences, consumer products and technology, throughout the United States, Canada, United Kingdom, Sweden and many other countries. She regularly advises compensation committees, executive management and individual executives in connection with a large assortment of compensation and benefits issues.

Executive Compensation and Employee Benefits

Kerry advises clients with respect to benefit plan design, administration and compliance, including with respect to qualified and non-qualified deferred compensation plans, executive employment agreements, incentive compensation plans, equity compensation plans, severance plans and retention plans. She also has a significant background in employee benefits issues that arise in the context of mergers and acquisitions, including conversion of equity compensation, transition of benefit plans, and new benefit plan design and issues regarding golden parachute taxes under Section 280G of the Internal Revenue Code (IRC).

Kerry also advises clients on disclosure of executive compensation under U.S. securities laws, from the initial public offering (IPO) stage to the ongoing disclosure obligations of large public companies, as well as compensation disclosure and shareholder outreach, and Institutional Shareholder Services (ISS) guidelines and potential impact on their say-on-pay shareholder votes. She has substantial knowledge in tax planning with respect to all benefit plans, including the structuring of deferred compensation in compliance with Section 409A of the Internal Revenue Code.

Environmental, Social and Governance (Disclosure)

She also has extensive experience advising clients on ESG programs and policies. She advises corporations from a variety of industries on ESG disclosure best practices, risks and benefits, and works with clients to identify the legal risks and opportunities that relate to public disclosure of ESG programs in securities filings or in other formats. She also works with compensation committees to design incentive programs that include ESG metrics.

Capabilities

- Employee Benefits & Executive Compensation

Education

- Georgetown University Law Center (J.D.)
- Wesleyan University (B.A.)

Bar Admissions

- New York
- Pennsylvania

Memberships

- City Year Philadelphia, Board Member
- American Historical Theatre, Director, 2015-present

Recognition

- Selected for inclusion in *Best Lawyers in America*® for Employee Benefits (ERISA) Law, 2018-2023, 2026
- Selected for *Best Lawyers*® “Lawyer of the Year” in Philadelphia for Employee Benefits (ERISA) Law, 2019