

#### Practice Areas

- ERISA
- Exempt Organizations
- Estate & Income Tax Planning & Estate Administration
- Employee Benefits & Executive Compensation
- Tax
- Qualified Opportunity Zones
- Paycheck Protection Program (PPP) Audits and Investigations
- Data Security & Privacy

#### Education

- University of Florida College of Law, LL.M., Taxation, 1998
- University of New Mexico School of Law, J.D., 1997
- Lewis & Clark College, B.A., Philosophy, 1991

#### Honors

- Listed, *The Best Lawyers in America* - Trusts and Estates (2026)
- Listed, *The Best Lawyers in America* - Litigation and Controversy - Tax (2024-2026)

## Joshua A. Sutin

Shareholder  
San Antonio

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Joshua Sutin helps clients unravel complex legal and business issues related to employee benefit plans, tax-exempt organizations, and business tax planning. He counsels both businesses and not-for-profit organizations on the full range of tax and employee benefits issues.

#### Experience

**Qualified Retirement Plans.** Joshua counsels clients regarding their qualified plans, including employee stock ownership plans (ESOPs), and advising on tax qualification of plans, fiduciary duty issues, Department of Labor ("DOL"), Internal Revenue Service ("IRS") audits, and IRS and DOL voluntary compliance programs. He also advises on the preparation and implementation of qualified defined benefit and defined contribution plans for clients.

**Tax-Exempt Entities.** Joshua provides guidance to tax-exempt clients on everything from creating a tax-exempt organization to dissolving one, including private foundation status; reporting and disclosure; unrelated business income tax; and nonprofit corporate law compliance. He represents tax-exempt organizations with respect to Internal Revenue Code Section 403(b) plans, Section 457 plans and qualified plans for nonprofit organizations.

**Executive Compensation.** Joshua counsels clients regarding executive compensation matters and non-qualified deferred compensation plans, including incentive and non-statutory stock option agreements, stock appreciation rights, phantom stock arrangements; SERPs or Supplemental Executive Retirement Plans, 457(f) deferred compensation plans; employment agreements; and severance arrangements.

**Transaction-Related Benefits Counsel.** Joshua has provided guidance to corporations regarding employee benefit issues relating to corporate acquisitions, including representations and warranties of stock purchase agreements and due diligence relating to possible employee benefit plan liabilities. He advises clients on both the implementation and defense of structured tax advantaged transactions. He

- Listed, *The Best Lawyers in America* - Nonprofit / Charities Law (2022-2026)
- Listed, *The Best Lawyers in America* - Tax Law (2021-2026)
- Listed, *The Best Lawyers in America* - Employee Benefits (ERISA) Law (2006-2026)
- Best Lawyers Employee Benefits (ERISA) Law Lawyer of the Year in San Antonio (2013, 2017, 2020, 2024)
- Fellow, Texas Bar Foundation
- Martindale-Hubbell AV Preeminent Peer Review Rating
- San Antonio Magazine "Top Attorneys," 2020
- SA Scene, "San Antonios Best Lawyers," 2008, 2011, 2014, 2022
- Listed, *San Antonio Super Lawyers: Rising Star* - ERISA (2005)

#### Bar Admissions

- Texas, 1999
- New Mexico, 1997

#### Court Admissions

- United States Tax Court

## Joshua A. Sutin, Continued

has represented clients in both the establishment of an Employee Stock Ownership Plan (ESOP), the sale of a company to an ESOP, and the ongoing legal compliance related to ESOPs.

**Welfare Plan Compliance.** Joshua counsels clients regarding compliance with the Patient Protection and Affordable Care Act (PPACA also known as ACA or Healthcare Reform), implementation of Health Insurance Portability and Accountability Act (HIPAA) compliance for welfare benefit plans, COBRA, and other welfare plan laws.

**Privately Held Businesses.** Joshua also advises clients on succession and transition planning for privately held business interests. He represents clients in retirement plan and distribution planning, including analysis of income tax, estate tax and excise tax issues.

#### Publications

- Tax Exempt & Government Entities (TEGE),  
Employee Benefits Blog - E-Blog,  
April 12, 2022
- Employers: Simple way to help your Employees save taxes,  
Employee Benefits Blog - E-Blog,  
October 30, 2021
- "Lessons in Fiduciary Duty from Employee Stock Plan Ruling", Article by Joshua Sutin, Katherine Noll and Lauren Parker,  
Law360,  
May 14, 2021

Employee Benefits Blog - E-Blog,

## Joshua A. Sutin, *Continued*

- United States Court of Appeals Fifth Circuit

February 25, 2021

- What is included in the Taxpayer Certainty and Disaster Tax Relief Act of 2020?, Employee Benefits - E-Blawg, January 29, 2021
- Employers Need to be Careful not to get Bitten by COBRA, Employee Benefits - E-Blawg, November 25, 2020
- Self Directed IRA Owners Be Aware!, Employee Benefits - E-Blawg, November 23, 2020
- Group Health Plans and Transparency, Employee Benefits - E-Blawg, November 12, 2020
- What is the IRS Audit Focus for Employee Benefit Plans 2021?, Employee Benefits - E-Blawg, November 12, 2020
- New Regulations help minimize RMDs, Employee Benefits - E-Blawg, November 6, 2020
- When can ERISA plan fiduciaries invest in environmental, social, and corporate governance (ESG) vehicles?, Employee Benefits - E-Blawg, November 3, 2020
- IRS Announces Cost of Living Adjustments for Dollar Limitations under Pension Plans and Other Retirement-Related Matters, Employee Benefits - E-Blawg, October 28, 2020
- Getting Rid of Missing Participant Account Balances, Employee Benefits - E-Blawg, October 25, 2020
- CARES Act Compliance Reminders For Qualified Plans, Employee Benefits - E-Blawg, October 15, 2020
- Employers help your Employees enjoy a Cafeteria Plan during this Pandemic, but there is a Price Tag, Employee Benefits - E-Blawg, October 14, 2020
- Retirement Plans Reporting not canceled during the Pandemic -- File to avoid increased Penalties, Employee Benefits - E-Blawg, October 10, 2020
- INSIGHT: Qualified Plans Under the CARES ActWhat Employers Need to Know, by Lauren Parker and Joshua Sutin, Bloomberg Tax, April 24, 2020
- HIPAA Security Rule: What you need to know about Compliance and OCRs enforcement efforts, June 24, 2015, *Inside Counsel*
- "Minimum Value: A PPACA Primer," by Joshua Sutin and Jillie Gordon, Life Health Pro- June 2013, June 4, 2013
- Roles, Responsibilities and Issues Involving ESOP Fiduciaries, November 1, 2012

## **Joshua A. Sutin, Continued**

### **Seminars & Presentations**

- Chamberlain Hrdlicka Virtual Annual Tax and Business Planning Seminar for 2020, November 10, 2020
- Chamberlain Hrdlicka Webinar on New Legal Considerations for Opening Up Your Business During a Pandemic, May-June 2020
- IRA Landscape After SECURE and CARES Act Seminar by Chamberlain Hrdlicka and Atlas Retirement Strategies, April 30, 2020
- Chamberlain Hrdlicka 2nd Annual San Antonio Tax and Business Planning Seminar, Wyndham San Antonio Riverwalk, November 6, 2019
- Chamberlain Hrdlicka 42nd Annual Houston Tax and Business Planning Seminar, Norris Conference Center at City Centre, October 30, 2019
- June 2019 Chamberlain Hrdlicka West Houston Tax Forum - Marriott Westchase, June 27, 2019
- June 2019 Chamberlain Hrdlicka West Loop Houston Tax Forum - Houstonian, June 26, 2019
- Chamberlain Hrdlicka San Antonio Tax Forum, Club Giraud, March 12 and June 18, 201
- Chamberlain Hrdlicka 1st Annual San Antonio Tax and Business Planning Seminar, Wyndham San Antonio Riverwalk, November 28, 2018
- Chamberlain Hrdlicka 33rd Annual Atlanta Tax and Business Planning Seminar, November 15, 2018
- Chamberlain Hrdlicka 41st Annual Houston Tax and Business Planning Seminar, Houston Marriott Westchase, October 30, 2018
- Protecting Your Business and Employees From Data Breaches, May 16, 2017
- *Affordable Care Act Employer Reporting: Tools for Navigating IRS Forms 1094 & 1095*, Catto & Catto LLP Seminar, September 16, 2015
- Affordable Healthcare Act, Speaker Joshua Sutin, SAAF Legal and Accounting Institute for 2014, December 5, 2014
- ACA Knowing What to Expected and How to Manage, Speaker Joshua Sutin, CS-Proliant Webinar, October 15, 2014
- Affordable Care Act and the Employer Shared Responsibility Penalty, Speaker Joshua Sutin, SHRM, McAllen, September 24, 2014
- ACA: *It's not over yet*, Association of Corporate Counsel, South Central Texas Chapter, March 5, 2014
- Affordable Care Act, presented by Joshua Sutin, 21st Annual Legal and Accounting Institute, San Antonio Area Foundation, December 6, 2013
- The Greater San Antonio Chamber of Commerce Health Care Symposium, September 11, 2013
- Joshua Sutin presents Healthcare Solutions How to Improve the Financial Security of Your Members in the Current and Future Environment for Health Care? to USAA Executive Management Group, August 25, 2013
- "Health Care Reform After the Supreme Court Decision: Where Do Employers Go From Here?" Speaker Josh Sutin, San Antonio Financial Planning Association, May 22, 2013
- "HIPAA Compliance Guide for HR Directors," presenter Josh Sutin, Society for Human Resource Management, March 27, 2013
- *Healthcare Reform: Where Do Employers Go From Here?*, El Paso Employee Benefits Seminar, September 20, 2012
- Employee Benefits Seminar: "Healthcare Reform: Where Do Employers Go From Here?", August 2, 2012
- "HIPAA and Mental Health Privacy Issues," presented to the Mental Health Task Force of Bexar County, July 16, 2012

## **Joshua A. Sutin, Continued**

- "What Issues Does the Board Need to Address to Satisfy its Fiduciary Responsibilities," speaker Josh Sutin, The ESOP Association, Southwest Chapter, 2012 Awards Banquet and Spring Conference, March 29, 2012
- "Biggest Hits: Top 10 Benefit Plan Issues of 2011," presenter Joshua Sutin, LAHRM Human Resources Update: Voyage into the UnknownOctober 12, 2011

### **Community/Civic Activities**

- Temple Beth-El, Past President
- Jewish Federation, Board Members and Holocaust Memorial Museum of San Antonio - Commission Member
- Our Lady of the Lake University, Trustee