

## **Practice Areas**

- Exempt Organizations
- Estate Planning & Administration
- Employee Benefits & Executive Compensation

## Education

- St. Mary's University School of Law, JD, cum laude, 2020 - The John M. Harlan Society, Dean's List
- University of Chicago, MA, History, 2016
- Texas A&M University, BA, History and Philosophy, cum laude, 2014

## **Bar Admissions**

State Bar of Texas - 2020

## Jeffrey M. Della Rocco

Associate San Antonio

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Jeffrey provides guidance to businesses and non-profit employers of various sizes on all manner of employee benefit and executive compensation issues. He frequently assists clients with complex compliance and correction matters related to qualified retirement plans through the IRS Employee Plans Compliance Resolution System and works with Applicable Large Employers ("ALEs") in all aspects of the Affordable Care Act compliance and reporting, including employee aggregation rule analysis under Internal Revenue Code Section 414.

Jeffrey also regularly advises clients on non-qualified deferred compensation arrangements including incentive and non-statutory stock option agreements, stock appreciation rights and phantom stock arrangements; Supplemental Executive Retirement Plans, and planning around Internal Revenue Code Sections 409A, 457(f), and 280G.

With respect to corporate transactions, Jeffrey assists buyers and sellers with due diligence related to employee benefit and executive compensation representations and warranties, as well as any ongoing compliance post-closing.

