



Kevin P. O'Brien

Partner

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PRACTICE AREAS

Benefits & Compensation

ERISA Litigation

Executive Compensation

Health & Welfare

Mergers & Acquisitions

Payroll Tax & Fringe Benefits

Plan Investments

Retirement Plans

Vendor Contracting & HR
Outsourcing

EDUCATION

Georgetown University Law Center,
1980, LL.M.

Georgetown University Law Center,
1976, J.D.

Georgetown University, 1973, B.A.,
cum laude, with distinction

BAR AND COURT ADMISSIONS

District of Columbia

United States Tax Court

Running a close second to Kevin's enthusiasm for his work is his enjoyment of golf. One of his appearances at the Masters even made the cover of *Sports Illustrated* - an achievement in no way diminished by the fact that he was a spectator.

Kevin has concentrated his practice in employee benefits and compensation for over 30 years. He is widely known as a leader in a wide variety of subjects, including innovative defined benefit plan design, flexible benefits, ERISA fiduciary matters and executive compensation.

Before joining the firm, Kevin worked in the Pension and Welfare Benefits Administration at the Labor Department soon after ERISA was enacted. Kevin represents corporate clients before the Treasury Department, the Internal Revenue Service, the Labor Department, the Pension Benefit Guaranty Corporation, the Equal Employment Opportunity Commission, and Congress on a variety of employee benefits issues. He was one of the founders of the Employers Council on Flexible Compensation (ECFC) and served as an officer of ECFC for many years.

Kevin has been individually recognized by *Chambers & Partners* for Employee Benefits & Executive Compensation multiple times, most recently in 2025.



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REPRESENTATIVE MATTERS

- Worked with the IBM fiduciary committee on the fiduciary aspects of settling approximately \$16 billion in pension obligations via the purchase of annuity contracts from Prudential and MetLife covering approximately 100,000 plan participants. This was the second largest annuity closeout in U.S. history. The work included conducting the RFP for the Committee's engagement of an independent fiduciary to make the annuity selection.
- Advised multiple clients on the design of retirement programs involving one-time choices between participation in a defined benefit or a defined contribution plan.
- Worked on a variety of matters involving the closing out of defined benefit plans. This has included the representation of plan fiduciaries in conducting plan close-out annuity purchases.
- For a large foreign corporation, resolved the tax and ERISA hurdles to funding its U.S.-based pension plan with company stock.
- Worked on numerous employment agreements involving senior executive employment agreements. This included negotiating and drafting an employment agreement for the U.S.-based Chief Investment Officer hired to manage a foreign multi-billion dollar endowment, as well as the crafting of numerous separation agreements for departing executives.
- Advised numerous clients on the employee benefits and tax aspects of corporate spinoffs and joint ventures.
- Has participated as a cash balance plan expert on behalf of numerous corporations and groups. For example, submitted the amicus brief on behalf of The American Benefits Council in *Hirt v. Equitable Retirement Plan*, and was retained to submit comments to the IRS and Treasury concerning their cash balance regulations on behalf of several Fortune 100 corporations.

GOVERNMENT SERVICE

Labor Department, Pension and Welfare Benefits Administration (PWBA)

HONORS & AWARDS

Chambers & Partners USA 2017-2024

Best Lawyers in America 1995-2024

Washington, DC Super Lawyers 2018- 2025

American Legal 500

Lawdragon's 2018 Top 20 Lawyers In Employee Benefits



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MEMBERSHIPS & AFFILIATIONS

American Bar Association

Benefits Law Journal, Co-Editor-in-Chief, 1997 - 2001

Benefits Law Journal, Contributing Editor, 2001 to present

Charter Member, American College of Employee Benefits Counsel

PUBLICATIONS

- November 2025
The Forgotten Promise: Why PBGC Retirement Benefit Guarantees Should Continue After Pension Risk Transfer Transactions
PRT PBGC Guarantees

SPEECHES & PRESENTATIONS

- "Hot Topics," In-House Benefit Counsel Network National Forum, New York City (with Jodi Epstein), October 2, 2018. Speaker.
- "409A Corrections 'On the Spot'" In-House Benefits Counsel Network (IBCN), Fifth National Forum, New York, NY, April 25, 2017. Speaker: Kevin O'Brien.
- "Compensation & Benefits Reform", "Preparing for a Sea Change: A Conference with the Government and Private Sector to Discuss Comprehensive Tax Reform," Co-Sponsored by DC Bar Taxation Section and Tax Analysts, April 20, 2017. Moderator: Kevin O'Brien.

NEWS

- March 5, 2026
IPB Recognized in Best Law Firms 2026
- March 5, 2026
Twenty-One IPB Attorneys Recognized in Best Lawyers in America and Ones to Watch 2026 Editions
- October 2025
Mandatory Roth 401(k) and 403(b) Catch-Up Contributions Under the SECURE 2.0 Act
- June 5, 2025
Ivins Attorneys Recognized in Chambers USA 2025



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- May 30, 2025
Thirteen IPB Attorneys Included in Super Lawyers 2025
- November 7, 2024
IPB Recognized in Best Law Firms 2025
- August 15, 2024
Twenty-Two IPB Attorneys Recognized in Best Lawyers in America and Ones to Watch 2025 Editions
- June 18, 2024
2024 Chambers USA Guide Recognizes Four IPB Partners Individually and the Tax and Benefits Practices