WINGATE, RUSSOTTI, SHAPIRO & HALPERIN, LLP
420 Lexington Avenue, Suite 2750, New York, NY 10170 | 212-986-7353 | www.wrshlaw.com

# NETWORK NEWSLETTER

## FEATURED ARTICLES:



## Frank Lombardo Obtains a New York State Record-Setting Verdict for Single Level Cervical Discectomy

### $8,326,311 VERDICT FOR PERSONAL INJURIES SUSTAINED AS A RESULT OF A MOTOR VEHICLE ACCIDENT.

According to the New York Jury Verdict Reporter, Wingate, Russotti, Shapiro & Halperin, LLP partner, **Frank J. Lombardo** obtained the highest recorded verdict in the State of New York for a single level cervical discectomy.

A Suffolk County jury awarded an $8.3+ million verdict for our client who, on October 2, 2014, was attempting to make a left turn onto the west bound service road of the Long Island Expressway when her vehicle was struck by a commercial van traveling in the opposite direction. The plaintiff had the right of way with a green left turning arrow in her favor and the defendant went through the red light controlling traffic in his direction. As a result of the impact, the plaintiff's neck snapped forward and then backward and she felt immediate pain in her neck which had a prior three level cervical spine fusion.

Prior to trial, through the efforts of WRSH partner, **Joseph Stoduto**, we obtained summary judgment on the issue of liability on the basis that the defendant went through a red light traveling in the opposite direction. Despite being found responsible for the accident, the defendants' insurer refused to settle the case and presented a $75,000.00 settlement offer prior to and during trial. The defendants' attorney argued that after the accident the plaintiff went to work and did not seek medical treatment for four weeks and the herniated disc was a result of "adjacent level syndrome" from the prior three level fusion. In addition, the defendants argued that the plaintiff did not miss any time from her employment as an administrative assistant until after her cervical discectomy in 2016.

Four weeks subsequent to the accident our client was seen by her orthopedic spinal surgeon who performed the previous three level cervical fusion at the C3 to C6 levels for a prior degenerative condition almost two years prior to the subject motor vehicle accident. As a result of our accident, the plaintiff sustained a herniated C6-7 herniated disc with nerve root and spinal cord impingement whereby she underwent a radical total discectomy. She also developed chronic pain syndrome and was unable to work following the discectomy resulting from the motor vehicle accident.

*(continues on page 2)*

# WRSH CROSS REFERRAL NETWORK

**Website: networking.wrslaw.com**

As part of our continuing efforts to encourage cross referrals, a full directory of our participating attorneys can be found on our network website.

You can view upcoming events, previous newsletters, and contact us with any and all questions by using the "contact us" form.

***Want to write an article or speak at our next event?***

**Contact Richard Scholnick, Esq. at rscholnick@comcast.net or 203-421-8420**

*(continued from front)*

Through testimony from the client's treating orthopedic surgeon and by cross examination of the defendants' orthopedic expert Frank was able to demonstrate that the client's previous medical condition made her more susceptible to an injury to the lower disc due to it absorbing the forces of energy of the impact. Frank was also able to show by the use of prior and subsequent diagnostic films and the testimony of an expert neuro-radiologist that the plaintiff did not have a prior degenerative condition at the C6-7 level and that the impact caused a new herniation. With placing the clients pain management physician on the witness stand Frank was also able to show that, because of the plaintiff's continued complaints of pain to date, she also sustained chronic pain syndrome, that her condition is permanent, she sustained a permanent loss of use of her cervical spine and that she will need additional surgeries in the future.

Frank had experts in the fields of vocational rehabilitation, life care planning, and an economist convince the jury that, due to the plaintiff's current chronic pain condition and her permanent loss of function of her cervical spine, she was unable to obtain employment in the future, had a future loss of earnings and would need the cost of her future medical care.

The jury deliberated for 6 hours over the course of two days and rendered a unanimous verdict awarding our client $600,000 for past pain and suffering and $2.6 million for future pain and suffering (41 years); $206,000 for past lost earnings, $3, 174, 465 for future lost earnings (27 years) and $1,747,846 for medical expenses. (41 years).

# OUR TEAM

## PARTNERS

Philip Russotti
Clifford H. Shapiro
Kenneth J. Halperin
I. Bryce Moses
Kathleen P. Kettles
William P. Hepner
Jason M. Rubin
Joseph P. Stoduto
Mitchell R. Kahn
Victor Goldblum
Frank J. Lombardo
Nicole M. Gill
Michael J. Fitzpatrick

*William A. Wingate*
*(1927 – 2009)*

## ASSOCIATES

Eric L. Horn
Paul R. Cordella
Andrea V. Borden
Lauren M. Pennisi
Ryan J. Lawlor
Thomas S. Pardo
Thomas P. O'Malley

## OF COUNSEL

Paula M. Greco
Robert J. Bellinson
Brielle C. Goldfaden
Douglas A. Milch
David M. Hoffman
Noah Katz
David M. Schwarz
Enrique O. Guerrero
Gennaro Battiloro

# HONORS

We are proud to have 10 WRSH attorneys selected to the 2018 New York Super Lawyers list.

They include Philip Russotti, Kenneth Halperin, Kathleen Kettles, Victor Goldblum, Mitchell Kahn, Michael Fitzpatrick, and Robert Bellinson.

Ryan Lawlor, Lauren Pennisi, and Brielle Goldfaden were selected as New York Rising Stars.

Each year, no more than 5% of the lawyers in the state are selected by the research team at Super Lawyers to receive this honor.

**Anand Ahuja**
76 North Broadway, Suite # 2000,
Hicksville, NY 11801
P: (516) 502-3262
900 Chapel Street, 10th Floor,
New Haven, CT 06510
P: (203) 684-8929

**anandesq@hotmail.com**

*Anand Ahuja is licensed to practice law in New York, Connecticut and Virginia. U.S. Court of International Trade, U.S. Tax Court, U.S. Court of Appeals for the Federal Circuit, U.S. District Court; Southern District of NY, U.S. District Court; Eastern District of NY.*

*He works as an attorney with Anand Ahuja Associates (Attorneys at Law and International Business Consultants)*

# U.S. TAX LAWS AND FOREIGN BANKS & FINANCIAL ACCOUNTS' REPORTING

**By Anand Ahuja, Attorney at Law**

In this age of globalization, cross-border matters have become of great concern to American politics. Therefore, any estate, gift or tax planning should be considered from international perspective than just domestically. The United States imposes an income tax on the worldwide income of its residents and often also the gift and estate tax on worldwide assets of its residents. Definition of a U.S. residence from U.S. tax laws is different from U.S. immigration laws.

The United States tax rules, for determining whether a person is subject to income tax or not, are based on two tests- (a) the permanent residence or citizen test, and (b) the substantial presence test (IRC §7701(b) (1) (A) (ii). Therefore, besides U.S. Citizen and Green Card Holder (a/ka Lawful Permanent Resident 'LPR'), a person becomes U.S. resident from tax laws point view based upon his/her "substantial presence" in the United States. Exceptions, however, apply in certain cases. For example, foreign government employees, employees of certain international organization, certain exchange visitors etc; are exempt.

The only exception is that foreign persons (visitors & tourist), are generally, taxed in the US with respect to that portion of their income that they derive from economic activities having some nexus with the US. That is, they are subject to U.S. source jurisdiction, and not to U.S. residence jurisdiction. A "LPR" is generally considered resident of United States from the day he/she first enters United States with U.S. green card until that resident status is revoked by the immigration authorities or judicially determined to have lapsed or is relinquished in writing.

To avoid paying taxes on worldwide income, a "LPR" who is a citizen of another country such as India (with which USA has entered into income tax treaty) may take a position under "tie-breaker" provisions that he/she is nonresident for U.S. income tax purposes. However, taking that position will have adverse effects on such person's immigration status. The U.S. Immigration authorities may consider filing as a nonresident for U.S. income tax returns, based upon treaty, to be inconsistent with an intent to become U.S. permanent resident. It will also have an adverse effect upon such person's U.S. Citizenship application in future.

Residency for U.S. estate and gift tax purpose is determined by one's "domicile". The key is whether a foreign national is currently residing in the United States and has no "definite present intention of later removing therefrom (Tres. Reg. §20.0-1(b) See. *Estate of Khan v. Comm TC Memo* 1998-22 (1998). Any person, residing legally or illegally in the United States, can assume domicile and therefore be treated as a U.S. resident for U.S. estate and gift tax purposes.

# BEWARE THE ELEPHANTS - OVERLOOKED BUSINESS PROVISIONS IN THE TCJA

**By Robert S. Barnett, JD, CPA, MS Taxation**

PL 115-97, known as the Tax Cuts and Jobs Act (TCJA) was signed by the President on December 22, 2017. Several provisions have been ignored and present significant traps for the unwary. This article will discuss one of those largely ignored areas - the business interest deduction limitation.

For tax years beginning 2018, IRC §163(j)(1) generally limits the deduction for business interest to an amount not greater than 30% of adjusted taxable income (ATI). ATI is essentially taxable income before interest, taxes, depreciation and amortization. An example will help show the effect of these new rules. Assume XYZ Inc. has business taxable interest expense of $150,000 and ATI of $100,000. The deductible business interest expense is limited to only $30,000 and the remaining unused business interest of $120,000 is carried forward to the next year. The issue presented by this example highlights the adverse economic effect of this new limitation. Cash flow is adversely affected and the business will be required to pay income taxes on phantom taxable income which has not been recognized in a real economic sense. A financial hardship may result for many taxpayers.

These provisions will not apply to certain smaller taxpayers who meet a gross receipts test of under $25 million computed using a three-year average. However, related parties are aggerated and this exception may prove unavailable for many taxpayers. Recognizing that these limitations could adversely affect real-estate investments, real property trades or businesses are provided a special election under IRC. §163(j)(7). The intricacies of claiming qualified real-estate trade or business status is beyond the scope of this note but deserves special attention for applicable taxpayers. The IRS has promised guidance regarding the procedures for making such elections.

Complex reporting requirements apply for Partnerships and S Corporations. Special rules prevent “double counting” of pass-through income. For partnerships, any excess business interest is allocated to each partner. Detailed accounting schedules and allocations must be maintained. Partners are required to decrease the basis of their partnership interest by any excess business interest which is passed through to them.

The above is a summary of some the more significant aspects of these new business interest limitations. A taxpayer experiencing a downturn in business profits will now face an additional hardship. In periods of general business decline, these limitations may have a dampening effect on the entire economy and financing of capital projects.

**Robert S. Barnett**
Capell Barnett Matalon & Schoenfeld, LLP
100 Jericho Quadrangle, Suite 233
Jericho NY, 11753
P: (516) 931-8100
F: (516) 931-8101
**rbarnett@cbmslaw.com**

*Robert is a founding partner of Capell Barnett Matalon & Schoenfeld LLP, Attorneys at Law.*
*His practice is highly concentrated in the areas of taxation, trusts, estates, corporate and partnership law and charitable planning.*

*J.D., Fordham University (cum laude)*
*B.S., Hofstra University (magna cum laude)*

*Awards:*

- *2013 Max Block Distinguished Article Award for Technical Analysis*
- *November 2016 – Samuel A. Dyckman, Excellence in Education Award*
- *November 2016 – Leadership in Law Award – Long Island Business News*
- *May 2017 – Distinguished Service Award – NYSSCPAS – Nassau Chapter*
- *Dean's Award in Taxation – Long Island University CW Post*
- *Fordham Law Review*

# DID THE TAX CUTS AND JOBS ACT OF 2017 INCREASE THE VALUE OF EQUITY INTERESTS?

**By Raymond Dragon**

At first glance, a lawyer advising a client company might conclude that the Tax Cuts and Jobs Act of 2017 (the "Act") increased the value of equity interests by 20% upon its signing by the President. The mathematics of the cut are shown in the following simplified scenario, where a capitalization of income model is used to illustrate. Assuming a 3% growth rate ("g"), a 15% cost of equity (no debt), earnings before interest and taxes ("EBIT") grown at 3% of $2 million, and assuming net income equals cash flow (capital expenditures = depreciation, and no incremental working capital requirements), the model shows the same $2 million growing EBIT results in significantly higher after-tax income under the Act, and an implied increase in the value of equity of 20% for a C-corporation.

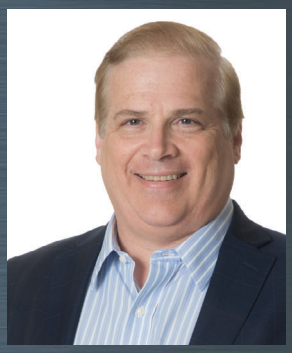
| Capitalization of Income Model | | Old Law | | The Act |
|---|---|---|---|---|
| Sales Growth Rate (g) | | 3.0% | | 3.0% |
| Discount Rate (cost of equity) | | 15.0% | | 15.0% |
| EBIT x (1+g) | | 2,000,000 | | 2,000,000 |
| **Taxes (Combined Rate)** | **45%** | (900,000) | **34%** | (680,000) |
| Net Income to Equity | | 1,100,000 | | 1,320,000 |
| **Net Cash Flow to Equity** | | **1,100,000** | | **1,320,000** |
| **Capitalization Rate = (Discount Rate - Growth Rate)** | | **12.0%** | | **12.0%** |
| Value of Business (MVIC) | | 9,166,667 | | 11,000,000 |
| Less Debt | | - | | - |
| **Value of Equity (Income Approach)** | | **$ 9,167,000** | | **$ 11,000,000** |
| | | ***Increase in value?*** | | ***20%*** |

However, detailed examination of the Act reveals that the tax cut impacts value differently by industry. For example, restaurant and entertainment businesses may be negatively impacted by the immediate nondeductibility of entertainment expenses, and limitations on certain employee meal expenses that eventually eliminate the deduction in 2025. This may also impact client-oriented service businesses such as law firms, where entertainment is part of business development, and the firm may provide meals to employees working late.

The Act also ends the ability to carryback operating losses to prior years, which may have an unfavorable value impact on firms temporarily losing money, emerging from bankruptcy, or that are venture capital startups beginning to achieve profitability. Another provision of the Act limits interest expense deductibility to 30% of operating earnings for companies with sales greater than $25 million. The private equity industry may be affected, and potentially lower prices from financial buyers may result. The biggest winners are capital intensive firm such as manufacturers, where new depreciation provisions should enhance cash flow.

The case of Delaware Open MRI Radiology Associates v. Kessler established the position that the tax implications of a business's legal structure affect the value of partial equity interests, resulting in a potential valuation premium for interests in pass-through entities. The Act muddies these waters, making it less clear which entity structure is preferable. While the corporate tax rate was significantly lowered, the rates for pass-through entities received smaller reductions, potentially shifting their attractiveness for businesses. To compensate, Section 199A of the Act allows pass-through entities to exclude the lesser of 20% of Qualified Business Income or Allocable Wages from income. Note that most professional service or consulting firms cannot use this deduction. Therefore, the choice between a C-corporation, S-corporation or LLC requires a careful analysis of the business and its tax implications. Legal cases involving pass-through entities may see lower valuations due to reductions in pass-through premiums.

So did the Act increase equity values? The stock market is said to anticipate six months ahead, and it rose 10% in the 6 months before the Act's passage. However, the impact on any individual equity interest depends on its unique facts and circumstances.



**Raymond Dragon**
Anchin, Block & Anchin
1375 Broadway
New York, NY 10018
P: (212) 840-3456
**Raymond.Dragon@anchin.com**

*Ray Dragon MBA, MS, CPVA, ASA is an accredited business and intellectual property valuation consultant in the Litigation, Forensic, and Valuation Services Group at Anchin, Block & Anchin. He provides valuations of intangible assets such as trade names/brands, customer relationships, royalties, patents and technology and testified in FINRA arbitrations and for the NY and NJ state courts.*

*MBA, Northwestern University's Kellogg School of Management*
*MS, Economics, University of London*
*BA (with high honors), Lehigh University.*
*Accredited Senior Appraiser (ASA) in business valuation, American Society of Appraisers,*
*Past President of the Northern New Jersey Chapter.*
*Certified Patent Valuation Analyst and a member of the New York Estate Planning Council.*

**Michael W. Goldstein**
Law Offices of Michael W. Goldstein
299 Broadway, Suite 800
New York, New York 10007
P: (212) 571-6848
**mwglawyer@gmail.com**

*Michael W. Goldstein is an attorney with extensive experience in NY real estate transactions and litigation.*

*His undergraduate degree (summa cum laude) is in economics with a concentration in accounting.*

*He attended Brooklyn Law School law school, earning his Juris Doctor degree while also teaching accounting to college students.*

*Articles:*

- *New York Times Sunday Real Estate section, October 2, 2011*
  *Pitfalls in the purchase of a co-op/condo. and the attorney's role in protecting the purchaser's interests.*
- *The Real Deal (several articles on real estate law), published various dates.*
- *Business Insider, October 19, 2011*
  *Inter-vivos trusts and testamentary trusts.*

*Michael W. Goldstein has extensive experience reviewing, drafting, and filing Mechanic's Liens. He has represented contractors and property owners in Mechanic's Lien lawsuits.*

FALL 2018

# NEW YORK MECHANIC'S LIENS

## By Michael W. Goldstein

**WHAT IS A MECHANIC'S LIEN?**

In New York State, when a general contractor, sub-contractor, or material supplier (collectively referred to herein as "contractor") has not been paid in full for the material or labor provided for a construction or renovation project, the contractor may file a Mechanic's Lien against the property. The Mechanic's Lien is recorded at the county clerk's office in the County where the property is located, and a Notice of Mechanic's Lien is sent to the property owner.

**HOW DOES THE MECHANIC'S LIEN HELP THE CONTRACTOR TO GET PAID?**

Filing a Mechanic's Lien may give the contractor leverage in negotiations with the property owner. If that doesn't work, the contractor will need to bring a lawsuit to foreclose on the mechanic's lien. In that lawsuit, the contractor will need to prove that the Mechanic's Lien was served and filed properly and timely, that the material and labor claimed were provided in accordance with the contract, that any extra material and labor claimed were provided by the contractor and were authorized by the property owner, the amounts paid by the property owner, and the balance due to the contractor.

The homeowner may raise various defenses including, but not limited to whether the work was completed in accordance with the renovation contract, whether the work was performed properly, whether extra labor and services claimed by the contractor beyond what was covered in the contract were authorized by the homeowner, whether the Mechanic's Lien was served and filed properly and timely, and any other defects in the Mechanic's Lien.

**WHAT SHOULD THE PROPERTY OWNER DO WHEN FACED WITH A MECHANIC'S LIEN?**

When a Mechanic's Lien is filed against the property, the property owner has various options, including:

**a)** pay the amount of the Mechanic's Lien (or a negotiated amount) in exchange for the contractor filing documents to vacate the Mechanic's Lien, and providing a general release in favor of the property owner; or

**b)** bond the Mechanic's Lien (purchase a surety bond in the amount of 110% of the amount of the Mechanic's Lien, and file the bond and various other required documents with the County Clerk's office); or

**c)** deposit 110% of the amount of the Mechanic's Lien, and file various other required documents with the County Clerk's office; or

**d)** file and serve a Petition to Vacate the Mechanic's Lien, if there are defects in the Mechanic's Lien (the amount claimed in the Mechanic's Lien is an exaggeration of the amount actually due to the contractor, or the Mechanic's Lien includes items such as profit that are not lienable labor or materials, or the lien incorrectly names the owner of the property, or the Mechanic's Lien was not properly and timely served and filed, etc.); or

**e)** serve a Demand for Itemized Statement of Mechanic's Lien to compel the contractor to provide details of the claim underlying the Mechanic's Lien; or

**f)** serve pre-litigation documents which are designed to force the contractor to commence a lawsuit to foreclose on the Mechanic's Lien; or

**g)** do nothing, and wait to see whether the contractor commences a lawsuit to foreclose on the Mechanic's Lien, or extends the Mechanic's Lien for a second year.

# POST-#METOO RECOMMENDATIONS FOR TITLE VII

**By Edgar M. Rivera, Esq.**

The #MeToo campaign has encouraged discussion about what behavior is classified as discriminatory under the law versus behavior harmful to the victim. The time is ripe for courts to fully utilize the protections of Title VII of the Civil Rights Act of 1964 (Title VII) by adopting a test closer to that of the New York City Human Rights Law (NYCHRL), one of the most broad and remedial in the country, which positions juries, not judges, to decide what conduct is harmful by only allowing the dismissal the most obvious of cases at summary judgment.

Since 1986, the U.S. Supreme Court has recognized hostile work environment claims based on sex under Title VII. But sexual harassment—like other forms of hostile work environment—is actionable under Title VII only if it is so severe or pervasive as to alter the conditions of the victim's employment and create an abusive working environment. Courts have set a floor at "merely offensive utterances" and routinely dismissed claims for this reason. As a result, there is a wide range of inappropriate gender-based conduct that courts will permit under Title VII, finding that such conduct does not amount to a hostile work environment.

The aim of the NYCHRL is to better enable victims of discrimination and harassment to come forward and litigate their claims, and its protections are explicitly designed to be broader and more remedial than Title VII's. Instead of Title VII's floor of "merely offensive utterances," the NYCHRL has an affirmative defense: "more than what a reasonable victim of discrimination would consider petty slights and trivial inconveniences." In practice, this means that the defense will be dealt with at trial, allowing juries to play their role in determining what behavior is appropriate or in line with contemporary views.

In response to the #MeToo campaign, the legislative and judicial landscape of sexual harassment claims has rapidly changed, including new laws at the state and city levels aimed at preventing, identifying, and reporting sexual harassment. But these changes have not made their way into federal courts.

The current Title VII test ignores the reality of workplace interactions and minimizes the experiences of victims, particularly those subjected to persistent, subtle discrimination. The law needs to be updated to reflect the post-#MeToo worldview, which the adoption of a Title VII test closer to the NYCHRL test would accomplish. Doing so would allow more cases to proceed before juries, which, as cross-sections of communities, are uniquely suited in deciding what comments contemporary society find objectionable.

As Judge Jack B. Weinstein said in *Gallagher v. Delaney*, 139 F. 3d 338 (2d Cir. 1998):

> Today, while gender relations in the workplace are rapidly evolving, and views of what is appropriate behavior are diverse and shifting, a jury made up of a cross-section of our heterogeneous communities provides the appropriate institution for deciding whether borderline situations should be characterized as sexual harassment [...] Whatever the early life of a federal judge, she or he usually lives in a narrow segment of the enormously broad American socio-economic spectrum, generally lacking the current real-life experience required in interpreting subtle sexual dynamics of the workplace based on nuances, subtle perceptions, and implicit communications.

The #MeToo campaign's efforts against harmful behavior—much of which is still considered within the law—may result in changes to Title VII in line with Judge Weinstein's guidance.

**Edgar M. Rivera**
The Harman Firm, LLP
381 Park Ave S, #1220
New York, New York 10016
P: (212) 425-2600 Ext: 6
M: (646) 400-2249
F: (212) 202-3926
**erivera@theharmanfirm.com**

*Edgar M. Rivera has been an Associate with The Harman Firm, LLP since 2014 and is an aggressive and zealous advocate for employees who have been subjected to harassment, discrimination, retaliation, and wage-and-hour violations. Edgar has represented hundreds of employees in individual, multi-plaintiff, collective- and class action litigation before state and federal courts in New York and New Jersey.*

# QUALIFIED RETIREMENT PLANS FOR LAW FIRMS: ONE SIZE DOESN'T FIT ALL

**By Andrew E. Roth, Esq.**

**Andrew E. Roth, J.D., LL.M.**
Danziger & Markhoff LLP
1133 Westchester Avenue, Suite N208,
White Plains, NY 10604
P: (914) 948-1556

135 Pinelawn Road, Suite 245 South,
Melville, NY 11747
P: (631) 501-9800

**aroth@dmlawyers.com**

*Andrew E. Roth is a partner of Danziger & Markhoff LLP.*
*He has over 35 years of experience as an ERISA attorney and lectures in the areas of pension, profit-sharing, and employee benefits law.*
*His services include designing, drafting and obtaining IRS qualification for a broad range of defined contribution and defined benefit plans, as well as ensuring their continued compliance with applicable law.*
*He also has substantial experience in connection with prohibited transactions and fiduciary matters.*

Tax-qualified retirement plans are an important component of any law firm's compensation package. Qualified plans deliver the following attributes:

- contributions are immediately tax deductible;
- earnings accumulate on a tax-deferred basis;
- taxable income can be further deferred by rolling over plan distributions to an individual retirement account (IRA);
- plan assets are protected from creditors, with limited exceptions; and
- plan benefits may attract and retain high-quality employees.

Many law firms offer defined contribution plans. A 401(k) plan is the most common type of defined contribution plan, where participants may elect to defer a portion of their compensation on a pre-tax basis. Most law firm plans also include an employer profit sharing contribution.

Because of their generous tax benefits, qualified plans are subject to numerous requirements under the tax code. However, all qualified plans are not alike – the right plan design can enhance the tax benefits to law firm partners. This article summarizes some plan design strategies.

All qualified plans are subject to non-discrimination testing, designed to limit benefits for so-called highly compensated employees (those who earn more than $120,000 per year or own more than 5% of the firm) relative to all other employees. Certain plan designs can eliminate or mitigate such testing:

- A "safe harbor" 401(k) plan eliminates non-discrimination testing of 401(k) deferrals. There are two safe harbors:
    - an employer contribution of 3% of each eligible employee's compensation, or
    - an employer matching contribution, capped at 4% of compensation.
- Sophisticated "new comparability" testing allows older, higher paid partners to receive a larger share of the overall employer contribution than younger, lower paid employees.

A plan is "top heavy" if at least 60% of the total balances belong to the firm's partners. A top-heavy plan must provide all non-partner participants with a 3% top heavy minimum employer contribution. This requirement can be satisfied or mitigated in the following ways:

- A 3% safe harbor contribution satisfies the top heavy minimum contribution.
- If the firm separates its associates and highly paid staff into a non-partner plan, no top heavy minimum contribution needs to be made to this separate plan.

Currently, the annual contribution for a participant in a defined contribution plan is limited to $55,000 ($61,000 if age 50 or older). A firm may vastly increase its deductible contributions by adding a defined benefit plan.

Many law firms sponsor a type of defined benefit plan, called a cash balance plan, where benefits are expressed as an account balance, increased annually by a "pay credit" and an "interest credit". Testing similar to "new comparability" is used to provide the partners larger pay credits at a lower staff cost. For example, partners age 55 and older could potentially see pay credits in excess of $200,000 per year.

Properly designed qualified plans can yield substantial benefits for law firm partners. Oftentimes, law firms maintain a basic defined contribution plan, unware of design alternatives. Firms should review their current plan design with a pension professional to ensure that their plan offers optimal tax benefits for the partners.

# IMMIGRATION LAW THE GATEWAY TO THE LAW FOR UNDOCUMENTED IMMIGRANTS

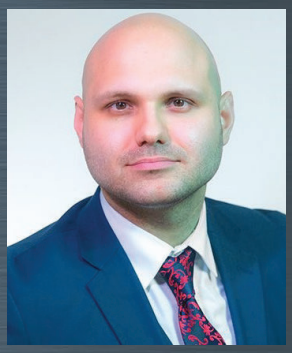
**By Adam M. Tavares**

In today's world, with ever changing immigration policies, immigration law is becoming closely involved with other areas of law. For many undocumented immigrants, immigration attorneys are their first contact with the U.S. legal system because of their fears and uncertainties regarding their rights in the United States. Because of this fear many undocumented immigrants are placed in the shadows and are hesitant to seek legal help even if they fall victims to injustice.

Due to these fears immigration attorneys may be in the ideal situation to screen prospective clients for other legal issues. Some areas that are rife with abuse are labor law, landlord tenant law, worker's compensation law, family law, personal injury etc. The screening of these issues is part of a normal consultation given the fact that some abuses that arise in these areas of law can result in legal status for the prospective client.

- Labor Department new U-visa certifier- If an employer has committed a crime against an immigrant employee, the Department of labor has conducted an investigation and the employee has aided in this investigation then it is possible for the Department to issue a U-visa certification. This may aid in legalizing the respondent. This authorization to provide a U-visa certification is provided by the Department of Homeland Security regulations 8C.F.R.§214.14(a)(2).
- Immigrants will at times when receiving legalization in the country, be it by Employment Authorization, or US Legal Permanent Residency will inquire about real estate and business formation. According to National Bureau of Economic Research on immigrant entrepreneurship "immigrants create about 25 percent of new businesses in the nation (those five years old or less), while the immigrant share exceeds 40 percent of new firms in California, New York, New Jersey, and Florida." (Walter Erwing, Immigrants are founding a Quarter of New Businesses in the United States. American Immigration Council Immigration Impact [Internet]. 2018 May. Available from: http://immigrationimpact.com/2018/05/02/immigrants-founding-new-businesses/)
- Many undocumented client's may not have relief and will want to setup legal devices in order to carry on their wishes in the case they are deported. This usually invokes many estate planning devices such as power of attorney, Guardian Designation, as well family law devices such as Guardianship.
- There are many immigration reliefs that interact with other areas of law such as Special Immigrant Juvenile Status ( SIJS) that involves the necessity of a guardianship petition, U-visa which requires that a law enforcement agency or the District Attorney's office issue U-visa certification, and the bars that some crimes have to legalization.

Once the initial contact has been made and the trust has been forged with the client, it is my experience that immigration clients will return to you for all their legal inquiries.



**Adam M. Tavares**
Law Offices of Adam M. Tavares
39-10 63rd St
Woodside, NY 11377
81 Carleton Ave
Central Islip, NY 11722
P: (646) 339-8530
P: (347) 738-6668

**atavares@amtlegaloffice.com**

*Mr. Tavares graduated with a Juris Doctorate from Touro College Jacob D. Fuchsberg Law Center. Since being admitted to the bar in 2014, Mr. Tavares has helped hundreds of immigrants with immigration issues. Prior to founding the Law Offices of Adam M. Tavares in 2017, Mr. Tavares, worked for four years with the Law Offices of David M. Sperling the largest provider of legal services to immigrants on Long Island, New York. Mr. Tavares is an active member in the Hispanic Community, being the former President of the DREAM Foundation (nydreamfoundation.org)and the current Treasurer of the Long Island Hispanic Bar Association (www.lihba.org).*

**Wingate, Russotti, Shapiro & Halperin, LLP**
The Graybar Building
420 Lexington Avenue, Suite 2750
New York, NY 10170



## PRACTICE AREAS

- CONSTRUCTION ACCIDENTS
- MEDICAL MALPRACTICE
- PREMISES LIABILITY
- PRODUCTS LIABILITY
- MOTOR VEHICLE ACCIDENTS
- WRONGFUL DEATH
- BIRTH INJURIES
- BRAIN INJURIES
- CONSTRUCTION LABOR UNIONS

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420 Lexington Avenue, Suite 2750, New York, NY 10170 | 212-986-7353 | www.wrshlaw.com

# NETWORK NEWSLETTER

## UPCOMING NETWORK EVENTS

NETWORKING EVENT
THURSDAY,
OCTOBER 11, 2018
5:00 PM – 7:30 PM
**ZERO OTTO NOVE**
15 WEST 21st ST, NEW YORK, NY 10010

HOLIDAY PARTY
WEDNESDAY,
DECEMBER 12, 2018
5:30 PM – 10:30 PM
**ZERO OTTO NOVE**
15 WEST 21st ST, NEW YORK, NY 10010