

# JOSHUA M. OSBORNE

EMPLOYEE BENEFITS & EXECUTIVE COMPENSATION  
PLANNING

PARTNER

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## — BIOGRAPHY

**Joshua M. Osborne** is a partner in the firm's Employee Benefits and Executive Compensation Practice Group. His practice focuses on providing counsel to clients on all aspects of their welfare benefits, retirement plans and executive compensation arrangements. He has extensive experience in designing and implementing group health plans (self-insured and fully insured), cafeteria plans, wellness programs and other welfare benefits and regularly advises clients on the ongoing administration of their benefit programs in order to maintain compliance under the Affordable Care Act, ERISA, HIPAA, COBRA and other applicable laws. Josh regularly assists Fortune 500 companies, small business, non-profit and governmental entities on navigating the complex healthcare reform laws including 1094/1095 reporting and employer shared responsibility requirements. Josh is also a frequent speaker at conferences on Affordable Care Act compliance and other requirements relating to healthcare reform.

His practice also includes experience in the design, implementation, and administration of tax-qualified retirement plans (including defined benefit pension plans, profit sharing plans, 401(k) plans, 403(b) plans, 457(b) plans and ESOPs) and non-qualified deferred compensation plans (including 457(f) plans, phantom stock plans and SERPs). In addition, he acts as counsel to plan sponsors and fiduciaries with respect to tax and ERISA controversies before the Internal Revenue Service and the Department of Labor and he regularly handles matters that involve correcting errors using the Internal Revenue Service Employee Plans Compliance Resolution System (EPCRS) and the Department of Labor Voluntary Fiduciary Correction Program. He also assists his clients with audits and investigations of qualified plans and health plans by the Internal Revenue Service and the Department of Labor.

## — EDUCATION

- University of Florida College of Law, LL.M. in Taxation, 2007
- University of Arkansas at Little Rock School of Law, J.D., With *High Honors*, 2006
  - Associate Symposium Editor, *Law Review*
- University of Arkansas, B.S. in Public Administration and Business

## — NOTEWORTHY

- Ranked in Chambers USA: America's Leading Lawyers for Business – Employee Benefits & Executive Compensation, 2025

### Practice Areas

- [Employee Benefits & Executive Compensation Planning](#)
- [Corporate Tax](#)
- [Health & Welfare Plans](#)
- [Retirement Plans](#)
- [Tax-Exempt & Governmental Plans](#)

### Industries

- [Agriculture & Agribusiness](#)
- [Banking & Finance](#)
- [Construction & Real Estate](#)
- [Education](#)
- [Energy, Natural Resources & Utilities](#)
- [Gaming & Horse Racing](#)
- [Healthcare, Medical & Pharmaceutical](#)
- [Insurance](#)
- [Professional Services](#)
- [Technology, Media & Telecommunications \(TMT\)](#)
- [Retail, Franchise & Consumer Products](#)

- Appointed to serve as a Special Associate Justice on the Arkansas Supreme Court, 2019
- Janice Dawson Quinn Graduate Scholarship, University of Florida
- UALR Law Review, Associate Symposium Editor

## — ASSOCIATIONS AND MEMBERSHIPS

- American Bar Association
- Arkansas Bar Association
- ESOP Association
- Pulaski County Bar Association
- Southwest Benefits Association

## — ADMISSIONS

- Arkansas, 2006

## — RECOGNITION

