PRACTICE AREA

Tax-Exempt & Governmental Plans

Trusted counsel for tax-exempt and governmental employers on complex benefit plan compliance.

Friday, Eldredge & Clark, LLP provides trusted counsel to tax-exempt and governmental employers on the design, implementation, and administration of employee benefit plans. Our attorneys bring deep technical knowledge and decades of hands-on experience navigating the complex tax, fiduciary, and compliance requirements unique to public and nonprofit entities.

With one of the South’s most experienced Employee Benefits Practice Groups, we advise healthcare systems, universities, school districts, and state and local governments on all aspects of qualified and non-qualified plans, including Section 403(b), 457, and 401(a) programs. Whether creating new plan designs, addressing IRS and state regulatory compliance, or training fiduciaries, we deliver clear, practical advice that keeps clients confident and compliant.

Key Contacts

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PARTNER

LITTLE ROCK

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Areas of Focus

Tax-exempt Organization Plans

Healthcare providers and other tax-exempt organizations that maintain Section 403(b) retirement plans or programs or nonqualified deferred compensation plans subject to Section 457 – as well as other defined contribution plan opportunities that have been extended to tax-exempt entities – can confidently turn to Friday, Eldredge & Clark for full compliance guidance.

Governmental Plans

The unique complexities in the design and compliance surrounding governmental plans require our special guidance on state and federal law requirements that apply to non-ERISA tax-qualified plans, IRC Section 403(b) and 457 plans.

Fiduciary Advice and Training

ERISA and state law fiduciary requirements are extremely complex, and we focus on giving you and your organization a clear idea of your responsibilities as fiduciaries.

SUMMARY

- **Comprehensive Counsel:** Advising tax-exempt and governmental employers on 403(b), 457, and 401(a) plan compliance.
- **Strategic Plan Design:** Structuring benefit plans to meet organizational goals while minimizing tax and fiduciary risk.
- **Fiduciary Guidance:** Providing clear, practical training and advice on ERISA and state-law fiduciary obligations.
- **Public-Sector Expertise:** Deep experience with governmental and educational institutions across Arkansas and beyond.
- **Proven Experience:** A dedicated team with over 150 years of combined benefits law experience.

Related Practice Areas

- Employee Benefits & Executive Compensation Planning
- Health & Welfare Plans
- Retirement Plans

Meet the Team

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