



Daniel J. Nugent

Associate

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Profile

Daniel counsels his clients on a wide range of employee benefits and executive compensation matters for both public and private sector clients. He assists clients with the correction of retirement and health and welfare plan errors including the filings of Voluntary Correction Program and Voluntary Fiduciary Correction Program Applications. Daniel also counsels clients on ERISA litigation and governmental investigations.

Daniel's experience includes:

- Drafting employment agreements and separation agreements involving considerations of Internal Revenue Code Sections 409A and 457(f)
- Designing, drafting, implementing, amending, terminating and aiding in the operation and compliance of ERISA and non-ERISA plans, including:
 - Retirement plans;
 - Non-qualified deferred compensation arrangements;
 - Health and welfare plans which encompasses aiding in the compliance with the requirements imposed by the Affordable Care Act and COBRA; and
 - Educational Assistance Program plan documents

Honors & Affiliations

- Listed in:
 - *The Best Lawyers in America*®: Ones to Watch, Business Organizations (including LLCs and Partnerships), 2025
 - *New York Super Lawyers*® Rising Star, Employee Benefits, 2023-2024
- Executive Editor, *Volume 67, Syracuse Law Review*, Editorial Member, *Volume 66*
- Justinian Honorary Law Society

Representative Presentations

- Recent Employee Benefits Developments and a Refresher on Educational Assistance Programs, Mohawk Valley SHRM, March 14, 2023
- Navigating the Benefits Issues, MACNY HR Breakfast Briefing, October 18, 2022

Education

- Syracuse University College of Law (J.D., *magna cum laude*, 2017)
- State University of New York at Binghamton (B.A., *magna cum laude*, 2014)

Bar/Court Admissions

- New York (2018)

Practices

- Business and Transactions
- Employee Benefits and Executive Compensation

- Managing the New COBRA Subsidy Under the American Rescue Plan Act of 2021, CNY SHRM, March 29, 2021

Representative Publications

- Benefit-Plan Administration Impact of Extension of National Emergency Period, *Central New York Business Journal*, April 25, 2022