



Kyle R. Woods

Partner

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Related Services

Tax ■ Employee Benefits & Executive Compensation ■ Environmental, Social & Governance (ESG)

Kyle assists both domestic and international clients to provide competitive and attractive benefit programs to all levels of employees. He concentrates on both qualified and nonqualified benefit plans, guiding employers through design, implementation, and ongoing compliance. Kyle also advises and trains plan fiduciaries in matters of plan governance, interpretation, and administration.

Kyle Woods concentrates his practice on matters related to both qualified plans and executive compensation, qualified retirement plans, including pension, profit-sharing, and 401(k) plans, as well as 403(b) plans, 457(b) plans, and other retirement and deferred compensation plans. Kyle regularly assists with both the tax and ERISA aspects of plan design and compliance. He prepares new plans and assists in maintaining compliance with new and existing legal requirements. He also assists plan fiduciaries in evaluating investment decisions and developing policies, including navigating the changing legal landscape regarding environmental, social, and governance (ESG) investing in ERISA plans.

Kyle assists in correcting plan errors using the voluntary compliance programs provided by the IRS and Department of Labor. Public companies trust Kyle with compliance with SEC disclosure rules and assists them in preparing public filings. He has significant experience with executive deferred compensation arrangements, including compliance with IRC Section 409A, and he assists nonprofit clients in developing and operating deferred compensation arrangements under IRC Section 457(f).

Kyle also assists clients with obtaining visas for executives and key employees and in managing cross-border aspects of benefit plans. He has additional experience regarding executive use of aircraft and compliance with FAA requirements for private aircraft use.

Representative Experience

- Represented plan sponsor of multiemployer pension plan in evaluating, assessing, and managing withdrawal liability, including working with regulatory agencies to develop novel procedures to address withdrawing employers.
- Assisted numerous employers in designing, implementing, and administering all types of qualified retirement plans, including plan design, determination letter application, benefits integration, and ongoing compliance with tax code and ERISA requirements.
- Led domestic and foreign public companies, private employers, and private equity funds through benefits issues in corporate mergers and acquisitions, including advice on potential compliance concerns, managing benefit plan transition, and design of new benefit structures to provide benefits post-closing.
- Developed procedures to assist plan administrators to identify and correct plan operational and qualification compliance concerns and assisted with corrections under IRS and Department of Labor correction programs.

- Created an investment policy statement for plan investment fiduciaries regarding ESG investments.
- Represented plan sponsors in regulatory audits and investigations before the IRS and Department of Labor.
- Provided extensive fiduciary training and plan governance advice to fiduciary committees.
- Guided employers through numerous qualified retirement plan spinoffs, plan mergers, transfers of assets and liabilities, annuity lift-outs, and plan terminations.
- Drafted numerous nonqualified deferred compensation arrangements and assisted in compliance with Code Section 409A.
- Prepared a corporate aircraft use policy and assisted with registration and operating guidelines for company airplanes.
- Obtained visas and work authorization for executives of European multinational company to allow key personnel to oversee operations of U.S. subsidiary.

Publications & Presentations

Publications

- “Life in Plastic Could Be Fantastic: Considerations for the Use of Electronic Payment Cards to Pay Pension Benefits,” *Benefits Law Journal*, Autumn 2016.

Education

- Brigham Young University (J.D., 2009)
- Brigham Young University (B.A., 2005)

Languages

- Croatian
- German
- Serbian
- Bosnian
- Montenegrin

Admitted to Practice

- Georgia
- Nevada