JENNER&BLOCK

RAYMOND D. SINNAPPAN, Partner

Raymond D. Sinnappan provides counsel on a wide range of issues related to employee benefits, executive compensation and pension investment matters. His clients include large and mid-sized companies (publicly traded and private), tax-exempt entities and individual executives. He has significant experience with private investment funds and regularly advises both fund sponsors and benefit plan investors in such funds.

Mr. Sinnappan counsels clients on plan design, plan administration, communications, compliance and emerging issues (*e.g.*, pension de-risking) related to executive compensation programs and qualified retirement plans. He consults with the firm's litigators on ERISA litigation matters, generally involving defending employers and fiduciaries in complex cases. He frequently advises on issues relating to private investment funds, including structuring funds or specific investments, to comply with ERISA requirements. Mr. Sinnappan is a member of the firm's Employee Benefits and Executive Compensation Practice and the firm's Private Equity Practice.

Mr. Sinnappan joined Jenner & Block after working in the actuarial practice at a leading human resources consulting company, where he primarily worked on the valuation and administration of various defined benefit plans, non-qualified retirement plans and executive compensation programs.

Awards

- *Legal 500*
  Labor and Employment - Employee Benefits and Executive Compensation, 2016, 2018, 2020
  Labor and Employment - Employee Health and Retirement Plans, 2017, 2018, 2020, 2021
- Jenner & Block Mentorship Award, 2020

Service To The Bar

- South Asian Bar Association of Chicago
- Asian American Bar Association

Publications

- Co-Author, Client Alert: Additional ARPA COBRA Subsidy Guidance: IRS Issues Notice 2021-46, August 18, 2021
- Co-Author, Client Alert: New ARPA COBRA Subsidy Guidance: IRS Issues Notice 2021-31, May 21, 2021
- Co-Author, Client Alert: Compensation and Benefits Considerations in the American Rescue Plan Act of 2021, March 18, 2021

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PRACTICE GROUPS
Employee Benefits and Executive Compensation
Private Equity

EDUCATION
Northwestern University School of Law, JD, 1997; Notes and Comments Editor, *Northwestern Journal of International Law and Business*

University of Illinois at Urbana-Champaign, BS (Actuarial Science), 1994; with Distinction

ADMISSIONS
Illinois, 1997

- Co-Author, *Consumer Finance Observer* – Spring 2020, May 14, 2020
- Co-Author, Client Alert: Benefit Plan Relief in Response to COVID-19: CARES Act Impact on Retirement and Health Plans, March 31, 2020
- Jenner & Block's 2017 Tax Reform Updates, January 31, 2018
- Big Changes Proposed to Taxation of Executive Compensation in GOP’s Tax Reform Bill, November 3, 2017
- “Thinking About Recent Developments in Employee Benefits and Executive Compensation: How to Help Your Clients Meet New Challenges,” *Recent Changes in Employee Benefits and Executive Compensation, 2013 ed.: Leading Lawyers on Understanding ERISA Changes* Thomson Reuters/Aspatore, May 15, 2013
- "Practical Considerations to Section 409A M&A Issues," *Bloomberg Law Reports - Mergers & Acquisitions*, May 2, 2011
- "Practical Considerations to Section 409A M&A Issues," *Bloomberg Law Reports- Executive Compensation*, April 4, 2011
- Client Advisory: IRS Provides Relief If Certain Section 409A Document Failures Are Corrected By Year-End and Issues Guidance on Deducting Contingent Bonus Compensation, January 26, 2010
- Client Advisory: 2008 Year-End Reminder - December 31, 2008 Deadline Looms For Code Section 409A Compliance, December 5, 2008
- Client Advisory: Proposed Fee Disclosure Requirements, May 5, 2008
- Client Advisory: IRS Confirms Recent Section 162(m) Stance While Providing Transition Relief, February 22, 2008
- Client Advisory: Update on the IRS's Recent Section 162(m) Performance Based Compensation Ruling, February 15, 2008
- Client Advisory: Private Letter Ruling Reflects a Narrowing of the IRS's View on Section 162(m)'s Performance-Based Compensation Exception, February 7, 2008
- Client Advisory: Code Section 409A Transition: What To Do by the End of 2007 (and Where to Get Started in 2008), December 7, 2007

Speaking Engagements

- Panelist, “Exploring Specialty Practice Areas,” Northwestern University’s Asian Pacific American Law Students Association, February 27, 2018
- "Benefits and Bankruptcy: On a Collision Course?!" Colorado Bar Association National CLE Conference - Employee Benefits, Vail, CO, January 06, 2010 to January 10, 2010