

## MATTHEW J. RENAUD, Partner

*Matthew J. Renaud is a partner in Jenner & Block's Chicago office. He is chair of the firm's Employee Benefits and Executive Compensation Practice, a member of the Private Equity/Investment Management Practice, and he frequently works with the firm's ERISA Litigation Practice.*

Mr. Renaud regularly counsels clients on a broad range of employee benefit and executive compensation matters, with a focus on public company executive compensation, ERISA fiduciary responsibility issues, including investment of plan assets, and emerging compensation and benefit issues (e.g., the Affordable Care Act, Dodd-Frank, fee disclosure, and benefit issues with worker misclassification).

He is a Fellow of the American College of Employee Benefits Counsel and an adjunct professor at the Northwestern University Pritzker School of Law. Mr. Renaud is a past chair of the Employee Benefits Committee of the Chicago Bar Association and is a frequent writer and lecturer on ERISA fiduciary issues and executive compensation. He has been quoted on ERISA stock drop cases in the *Corporate Legal Times* and on executive compensation in *Crain's Chicago Business* and *Compliance Week*.

Mr. Renaud earned his JD, *cum laude*, from the University of Michigan in 1992, where he served as a contributing editor for the *Michigan Law Review*, and his BSE (Electrical Engineering), *cum laude*, from the University of Michigan in 1989. Prior to practicing law, Mr. Renaud was a Pershing II missile launch operator in the US Army, 1982-1985.

### Awards

- *Best Lawyers in America* - 2014-2022
  - Employee Benefits (ERISA) Law
- *Chambers USA*
  - Labor & Employment: Employee Benefits & Compensation (Illinois) - 2018-2022
- *Illinois Super Lawyer*
  - Employee Benefits/ERISA - 2009-2020
- *Leading Lawyers Network*
  - Employee Benefits, 2012-2019
- *Legal 500*
  - Labor and Employment - Employee Benefits and Executive Compensation, 2016-2020
  - Labor and Employment - Employee Health and Retirement Plans, 2017, 2018, 2020, 2021



## MATTHEW J. RENAUD Partner

### CHICAGO

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### PRACTICE GROUPS

Education  
Employee Benefits and Executive Compensation  
Private Equity  
Private Wealth

### INDUSTRY GROUPS

Cannabis

### EDUCATION

University of Michigan Law School, JD, 1992; *cum laude*; Contributing Editor, *Michigan Law Review*

University of Michigan, BSE, 1989; *cum laude*

### ADMISSIONS

Illinois, 1992

## Service To The Bar

- American Bar Association - Labor and Employment Section
  - Past Co-Chair, Sub-Committee on Retirement Plan Design, Qualification & Administration, Employee Benefits Committee of Labor Law Section
- American College of Employee Benefits Counsel Fellow
- Chicago Bar Association
  - Chair, Employee Benefits Committee, 2010-2011
  - Vice Chair, Employee Benefits Committee, 2009-2010
  - Organized the 2nd, 3rd and 4th Executive Compensation Institutes, presented jointly by the Chicago Bar Association Employee Benefits Committee and the John Marshall Law School
  - Organized the Health Care Reform CLE Event, Chicago Bar Association, May 25, 2010
  - Co-author and signator of the Chicago Bar Association's Employee Benefits Committee's Comments to DOL, HHS and Treasury on Interim Final Rules on Internal Claims and Appeals

## Publications

- Co-Author, "The 'Defensive' 401(k) Plan," *Employee Relations Law Journal*, October 20, 2021
- Co-Author, Client Alert: Financial Relief in Response to COVID-19, So Far... Episode I., March 20, 2020
- Co-Author, Guidance for Employers Addressing the Workplace Impact of COVID-19, March 19, 2020
- Jenner & Block's 2017 Tax Reform Updates, January 31, 2018
- Tax Reform Becomes Law: Impact of the Tax Cuts and Jobs Act on Executive Compensation and Employee Benefits, December 22, 2017
- New DOL Fiduciary Rule – Does It Make Fund Managers Fiduciaries for Marketing to Plans and IRA Holders?, December 22, 2017
- One Step Closer to Tax Reform: Impact of Senate's Bill on Taxation of Executive Compensation and Qualified Plans, December 6, 2017
- Big Changes Proposed to Taxation of Executive Compensation in GOP's Tax Reform Bill, November 3, 2017
- Client Alert: "Recent Sun Capital Decision Makes Pension Fund Liabilities Risky Business for Private Equity Funds", July 21, 2016
- Client Alert: Michigan Tax on Claims Paid Goes Back to the Sixth Circuit, May 2, 2016
- Client Alert: SEC Proposes Sweeping Rule on Incentive Pay Clawbacks, July 7, 2015
- Co-Author, Client Alert: "Supreme Court Adopts New Prudence Pleading Requirements for ERISA Stock-Drop Cases in *Fifth Third Bancorp v. Dudenhoeffer*", July 1, 2014
- Hospitality and Gaming Legal Review 2013, February 25, 2014
- Client Alert: Limited Excepted Benefits under Health Care Reform – What It Means to You?, January 30, 2014
- Client Alert: Riding Off Into the Sunset: Feds Issue Deadlines for Plan Sponsors Participating in the ERRP, May 1, 2013

- Client Alert: Roth Conversions in 401(k) Plans, March 1, 2013
- Client Alert: New Health Care Reform “Fees” Due in July 2013, February 6, 2013
- Client Alert: Sixth Circuit Reverses Dismissal Of ERISA Class Action Where SEC Filings Were Incorporated Into Benefit Plan Communications, September 11, 2012
- Client Alert: Reopening the Brokerage Window – DOL Revises its Controversial Position on Brokerage Windows and Eliminates Its 1% Look-Through Test, August 2, 2012
- Client Alert: Independents’ Day: The SEC Approves Final Rules Regarding Compensation Committees, June 22, 2012
- Co-Author, "The Final Chapter of the Stock Drop Story? Judicial Considerations from Final Adjudications in Three Stock Drop Cases," *Benefits Law Journal*, Summer 2011
- Client Advisory: Department of Labor Extends Non-Enforcement Period for Certain Internal Claims and Appeals Procedures under the Patient Protection and Affordable Care Act, March 25, 2011
- Client Advisory: Health Care Reform: What's Left To Do For This Year, November 3, 2010
- Client Advisory: Financial Reform: How It Will Affect Your Company's Compensation Practices, Corporate Governance and Employee Benefit Plans, July 21, 2010
- Client Advisory: Pension Funding Relief: How It Works and Why Your Executive Compensation, Dividend and Stock Buy-Back Practices May Erode Your Potential Relief, July 13, 2010
- Client Advisory: The Health Care Reform Bills: What Employers Should Know Now, March 30, 2010
- Client Advisory: The Department of Labor's Proposed Investment Advice Regulations, March 5, 2010
- Client Advisory: Mental Health Parity and Addiction Equity Act of 2008: Interim Final Regulations Issued - What Employers Need to Do Now, March 1, 2010
- Client Advisory: DOL Finalizes New Regulations Defining when Plan Contributions Become Plan Assets: Adopts Small Plan Contribution Safe Harbor, January 21, 2010
- Client Advisory: SEC Adopts New Proxy Disclosure Rules for 2010 Proxy Season, December 18, 2009
- Chapter Editor, "2009 Cumulative Supplement," *Employee Benefits Law*, Second Edition, ABA Section of Labor and Employment Law, 2009
- Client Advisory: How the Market Meltdown May Affect Your Pension Plan (and Your Company), December 4, 2008
- Client Advisory: Summary of the Emergency Economic Stabilization Act of 2008, October 3, 2008
- "The New Deferred Compensation Rules: An Issue-Spotter's Guide to Tax Code Section 409A," *ACC Docket*, July/August 2008
- "Baby Ka-Boom! Coming Developments in ERISA Litigation Due to Social, Demographic, and Financial Pressures From the Baby Boom Generation," *John Marshall Law Review*, Summer 2008
- Client Advisory: U.S. Supreme Court Rules on Plan Administrators' Conflicts of Interest in Deciding Benefits Claims, June 20, 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: The Supreme Court Permits Individual Cause of Action in *LaRue V. DeWolff*, February 20, 2008
- Client Advisory: Update on the IRS's Recent Section 162(m) Performance Based Compensation Ruling, February 15, 2008
- Client Advisory: Field Assistance Bulletin 2008-1: The DOL's Position on Who's Responsible for the Collection of Delinquent Contributions, February 7, 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
- Client Alert: Final Regulations on Qualified Default Investment Alternatives Released, November 6, 2007
- Contributing Author, "2007 Cumulative Supplement," *Employee Benefits Law*, Second Edition, ABA Section of Labor and Employment Law, 2007
- Client Advisory: Pension Protection Act of 2006, August 2006
- "What's Up on Stock-Drops? *Moench* Revisited," *The John Marshall Law Review*, Vol. 39, No. 3, Spring 2006
- Benefits Update: New Legislation and How It May Impact You, December 2004
- Jenner & Block ERISA Fiduciary and Company Stock Bulletin, October 28, 2004
- Jenner & Block ERISA Fiduciary and Company Stock Bulletin, June 1, 2004
- Client Advisory: Prohibition on Insider Trading During Pension Fund Blackout Periods, January 2003

## Speaking Engagements

- Panelist, "Executive Compensation," ERISA Basics National Institute, October 25, 2017
- "Executive Compensation," ERISA Basics National Institute, October 28, 2016
- Co-Chair, "Mergers & Acquisitions Due Diligence For ERISA Attorneys: A Case Study," American Bar Association, June 23, 2015
- Panelist, "Institutional Investors: Protecting Your Assets - The Best Defense May Be a Good Offense," Jenner & Block and Huron Consulting Group, Chicago, IL, February 03, 2014
- "Litigation Risks in Outsourcing Arrangements," HR Outsourcing Forum Spring 2013 Meeting, April 11, 2013
- "Active Health And Welfare," and "Defined Contribution Plans," American Bar Association - M&A Due Diligence for ERISA Attorneys: A Case Study, Chicago, IL, June 29, 2012
- "Executive Compensation," American Bar Association 25th Annual National Institute on ERISA Basics, Chicago, IL, May 19, 2011
- "Benefits Issues Arising Out of Worker Misclassification," Chicago Bar Association - The Tax, Employment and Benefits Issues Raised by Worker Misclassification: What You Don't Know Can Hurt You, Chicago, IL, March 08, 2011

- “IRS Audits: Preparing for One of the Agency’s Biggest Audit Campaigns in More Than 25 Years,” American Conference Institute Executive Compensation Conference, Chicago, IL, July 22, 2010
- Moderator, "The Nuts and Bolts of Welfare Plans," Chicago Bar Association CLE Seminar, Chicago, IL, March 16, 2010
- Moderator, Chicago Bar Association Third Annual Executive Compensation Institute, Chicago, IL, September 30, 2009
- “Executive Compensation in the Private Equity Context,” Chicago Bar Association Employee Benefit Committee Second Annual Executive Compensation Institute, Chicago, IL, September 09, 2008
- "Managing Post-retirement Welfare Liabilities: The Latest Techniques," Jenner & Block Webinar, June 25, 2008
- InsideCounsel and Jenner & Block's Eighth Annual SuperConference, Chicago, IL, May 20, 2008 to May 21, 2008
- “Generational Change: The Legal Landscape as Baby Boomers Retire,” The John Marshall Law School Symposium on Employee Benefits Law, Chicago, IL, April 25, 2008
- The Chicago Bar Association Financial & Investment Services Committee Meeting, Chicago, IL, March 11, 2008
- Corporate Secretary Magazine Chicago Think Tank 2007, Chicago, IL, September 20, 2007
- "Executive Compensation and Company Stock Issues in Today's Economy," Jenner & Block Client Roundtable, Chicago, IL, March 14, 2002