



L. Renée Lieux

Member • Chair, Employee Benefits and Executive Compensation

Harrisburg, PA

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Services and sector groups

- Employee Benefits and Executive Compensation
- Labor and Employment
- Corporate and Tax
- Financial Services
- Automotive Dealership

Renée represents employers, plan sponsors, and administrators in employee benefits and executive compensation matters. She advises clients in ERISA and tax compliance contexts, focusing on guidance for benefit plan compliance and administration.

She has extensive experience counseling clients on ERISA and the complex tax laws that impact benefit plans, including Sections 409A and 280G of the Code. Renée assists with the establishment, compliance, and administration of pension plans, including ESOPs, welfare, and fringe benefit plans, reviews plan documents for compliance with applicable laws, and helps clients with correction procedures. She regularly advises clients on fiduciary compliance and best practices.

Renée also advises clients on employee benefits issues arising from mergers and acquisitions, including benefits due diligence, negotiating benefits-related issues, and mergers or terminations of benefit plans.

She has assisted nonprofits and privately held and publicly traded companies in negotiating employment, severance, and director and executive compensation agreements. She designs and assists in the implementation of non-qualified deferred compensation plans and equity compensation plans, including SERPs, option plans, restricted stock plans, unit appreciation rights, and profit interests. She has advised compensation committees and publicly traded companies and has extensive experience advising clients in the financial services industry.

Renée serves as chair of the firm's Employee Benefits & Executive Compensation Group.

Education

- Georgetown University Law Center, LLM
- University of Detroit Mercy School of Law, J.D.
- Northwestern State University, M.A.
- Louisiana State University, B.A.

Admissions

- Pennsylvania
- New York
- Louisiana
- U.S. Court of Appeals for the Second Circuit
- U.S. Court of Appeals for the Third Circuit
- U.S. Court of Appeals for the Fourth Circuit
- U.S. District Court for the Eastern District of Pennsylvania
- U.S. District Court for the Middle District of Pennsylvania
- U.S. District Court for the Southern District of New York

Recognition

- *Best Lawyers in America*®, 2020-present
- *Pennsylvania Super Lawyer*®, 2014-2018
- Local Legal Leader, Harrisburg Magazine, 2016
- Select Lawyer, Business/Commercial Law, 2016
- Select Lawyer, Business/Commercial Law, Commercial Litigation and Labor & Employment Law, 2015
- Women of Influence, Central Penn Business Journal, 2012
- Tribute to Women of Excellence Award Winner, 2010
- Harrisburg MS Leadership Class, 2008
- 40 Under 40, Central Penn Business Journal, 2007

Professional and community involvement

- ESOP Association
- The National Center for Employee Ownership
- Pennsylvania Bar Association
- Dauphin County Bar Association
- Louisiana Bar Association
- “Arts for All” Partnership, Grantmaking Committee, chairperson
- The Foundation for Enhancing Communities, secretary, previous director
- The Foundation for Enhancing Communities, Grantmaking Committee, previous member
- West Shore Rotary, previous member
- Master Mind Group for The Foundation for Enhancing Communities Women’s Fund, previous committee member
- Penn State Diabetes Center Gala, previous committee member
- Mortimer Levitt Foundation, previous trustee
- Cultural Enrichment Fund, previous campaign cabinet member
- Art Association of Harrisburg, previous board of directors member
- American Diabetes Association, Tri-County Board of Directors, previous board member
- Community Historic Preservation Fund, previous trustee
- Broad Street Market Corp., previous board of directors member
- Historic Harrisburg Association, previous board of directors member