# Raleigh A. Shoemaker


## Of Counsel

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## OVERVIEW

Raleigh Shoemaker focuses his practice in the areas of employee benefits, executive compensation, taxation, estate planning and business law. In connection with his work advising clients in connection with employee benefits, Raleigh advises clients with respect to all types of “qualified” and “non-qualified” employee benefit plans, including qualified defined contribution plans (401(k) and profit-sharing plans), qualified defined benefit plans (traditional and cash balance), and non-qualified plans, including deferred compensation plans and supplemental executive retirement plans.

In connection with his work advising clients in connection with compensation matters, he advises clients with respect to the design of incentive compensation arrangements of all types, including the requirements applicable to financial services companies with respect to the design and delivery of incentive compensation awards under the regulatory framework applicable to such awards. Raleigh also advises clients regarding the design of executive employment arrangements and equity award plans.

He also advises clients on all aspects of estate planning and advises fiduciary clients in connection with probate and related estate administration matters related to decedent's estates and trusts, including the preparation and filing of estate tax returns.

## ACHIEVEMENTS

- *Best Lawyers in America*, Employee Benefits (ERISA) Law, Tax Law, 2001-2021
- *Best Lawyers in America*, 2010 Lawyer of the Year, Employee Benefits (ERISA) Law - Charlotte
- North Carolina Super Lawyers*,* Employee Benefits Law, 2007-2008
- *Business North Carolina*, Legal Elite, 2006

## PROFESSIONAL / CIVIC ACTIVITIES

- Southern Employee Benefits Conference, Former President
- Charlotte City Club (Former President)

- Selwyn Avenue Presbyterian Church - Elder, Deacon and Stewardship Leader
- Charlotte Center for Legal Advocacy - Participant in Access to Justice Campaign and Volunteer assisting with health care enrollment under the Affordable Care Act

## EDUCATION

- J.D., University of North Carolina at Chapel Hill School of Law, 1970 *(with high honors; North Carolina Law Review, Associate Editor; Morehead Fellow; Order of the Coif)*
- A.B., Duke University, 1967 *(magna cum laude; Phi Beta Kappa)*

## ADMISSIONS

- Bar of North Carolina
- United States District Court for the Western District of North Carolina

## AREAS OF FOCUS

- Benefits and ESOPs
- Executive Compensation

## REPRESENTATIVE EXPERIENCE

- Assist with preparation of long-term incentive arrangement for a newly recruited CEO to client company
- Assist with preparation of executive compensation arrangements for a group of key managers of a company undergoing a change in control
- Assist client with executive compensation and equity award plans
- Assist clients regarding their fiduciary responsibilities related to investments of qualified employee benefit plans
- Assist employee benefit plan clients with all aspects of required amendments to maintain tax-qualified status
- Advise client regarding audit and closing agreement with the IRS related to a cash balance retirement plan
- Assist clients in connection with preparation of IRS Form 706 Federal Estate Tax Returns for estates with closely-held business valuation issues
- Assist "family office" of client family with matters related to fiduciary and estate planning, corporate governance matters and asset acquisitions and dispositions
- Assist client in modifying certain traditional trusts to "unitrusts"

K&L GATES

- Assist client in relocating certain family trusts to another state followed by the decanting of those trusts into new trusts formed in the transferee state