

Fisher Broyles

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Office: Washington, D.C., New York

Practice Areas: Cannabis, Hemp, and CBD; Tax; Employee Benefits; Executive Compensation

Bar Admissions: District of Columbia; New York

Education: Brooklyn Law School, JD, 1993; William & Mary, BBA, 1987

Experience: Jackson Lewis, LLP; Constangy, Brooks, & Smith; Dewey Ballantine

Jewell Lim Esposito has 25 years of a Tax emphasis in Employee Benefits. She has a further sub-specialty in Title I (related to Department of Labor rules on civil enforcement, reporting, disclosure, and fiduciary conduct) and Title II (related to IRS tax qualification issues) under the Employee Retirement Income Security Act (ERISA).

Her clients span the nation, many of whom are public, private, or tax-exempt entities. Regular work includes helping:

- 401(k), 403(b), and ESOP fiduciaries to ensure conformance under ERISA and the Internal Revenue Code of the plans they oversee;
 - Assisted living facilities to structure their entire offering of employee benefits to union, non-union, government contractor employees;
 - Real estate investment trusts (REITs) with a corporate spin-off and later the asset sales to employee benefit plans;
 - Start-ups who need to access capital in a tax-free manner to fund their operations;
 - National 501(c)(3) non-profit entities who must navigate retirement, 457(b), 457(f), and executive compensation issues;
 - Closely-held companies with respect to stock option and other equity plans;
 - Limited liability companies with respect to ROTH IRA investors and captive arrangements;
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- Public and private companies who need to defend against the IRS over current federal tax controversies;
- Pension investors in real estate operating companies (REOCs) and venture capital operating companies (VCOCs);
- Government contractors who need to negotiate down fiduciary sanctions from the Department of Labor to a minimum.

Ms. Esposito's strength is being able to convey tax advice in "plain English," even when the issues are intertwined and complex. She is able to size up exposure to help C-suite executives select an optimal Tax and ERISA strategy. The range of Ms. Esposito's practice extends to work in the areas of the Affordable Care Act, COBRA, health and welfare fringe under the Service Contract Act and Davis-Bacon, and ERISA prohibited transaction exemptions.