



SMITHERS + UME-NWAGBO, LLC

YOUR TRUSTED 360° GENERAL COUNSEL®

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Employment Law • Employee Benefits • General Counsel Services

Nwa'ndo Ume-Nwagbo focuses her practice on representing employers in all aspects of employee benefits law. She regularly counsels clients regarding their obligations under the Internal Revenue Code, the Employee Retirement Income Security Act of 1974 (ERISA) and other laws that govern their employee benefit plans and programs such as qualified retirement plans, employee stock purchase plans (ESPPs), employee stock ownership plans (ESOPs) and executive compensation plans and programs.

She also works with companies to address employee benefit and employment law issues that arise during various business transactions including mergers, stock and asset acquisitions and credit facility arrangements.

Nwa'ndo also advises clients in connection with drafting and negotiating employment, change-in-control and independent contractor agreements aimed at attracting and retaining the most qualified individuals best suited for each client's needs. She also works with clients in developing innovative strategies to manage reductions-in-force, wage and hour issues, employee hiring, training and firing.

She also routinely counsels clients in developing and implementing strategies that ensure clients' compliance with various federal and state employment laws including the Americans with Disabilities Act (ADA), Age Discrimination in Employment Act (ADEA) and Family and Medical Leave Act (FMLA).

In addition to working with for-profit companies, Nwa'ndo regularly works with a variety of not-for-profit organizations including one of the largest not-for-profit entities in the U.S.

She assists them in getting incorporated under the applicable state law and obtaining 501(c)(3) tax-exempt status from the IRS. She also works with not-for-profit organizations in identifying, establishing and administering their retirement plans (such as 401(k), 403(b) and 457(b) plans) to allow their employees to save for their retirement while allowing the plan sponsors to meet their own goal.

Finally, she works with these entities to develop and maintain different executive compensation plans and programs (including 457(f) plans) that are uniquely tailored to such entities to allow them to compete for top talent in an employment market that tends to be dominated by larger employers that are able to offer huge annual base salaries, stock options and other perquisites.

Nwa'ndo earned a J.D. from Duke University and a B.A. in Political Science from East Tennessee State University. She is admitted to practice in Georgia and North Carolina is a member of the state bar associations in both states.

She currently serves on the Board of Directors for Vision Rehabilitation Services of Georgia, a 501(c)(3) non-profit organization that provides critical services to blind and low vision residents of Cobb County and all of Northwest Georgia.

In her spare time, Nwa'ndo enjoys traveling, reading historical fiction/non-fiction books and has recently become fanatical about weightlifting and CrossFit.



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PRACTICE AND SERVICE AREAS

EMPLOYEE BENEFITS

RETIREMENT AND WELFARE BENEFITS- S+U works with employers to establish benefit plans with features that work best for their employees' needs and the employers'. We also work with companies to address the compliance issues that arise with the day-to-day administration of their plans and work with them to ensure the plans' compliance with the statutory requirements under the Internal Revenue Code and ERISA. We also assist companies to resolve compliance issues with the IRS and the U.S. Department of Labor to minimize or eliminate punitive taxes and/or penalties assessed against the companies and the specific plans.

EXECUTIVE AND EQUITY COMPENSATION PLANS AND PROGRAMS-S+U regularly works with employers in preparing and reviewing employment agreements, change-in-control agreements, severance agreements and nonqualified deferred compensation plans to ensure employers satisfy the requirements of the IRC section 409A while they provide additional benefits to their executives without adverse tax consequences. Additionally, S+U works with its clients to develop and implement employee stock purchase plans, stock option plans and other incentive compensation plans that reward their employees and provide additional incentives to them to have a vested interest in their employers' future successes.

PLAN FIDUCIARY EDUCATION- Sponsors and administrators of different employee benefit plans and programs have fiduciary responsibilities under ERISA and/or state trust laws with which they must comply. S+U educates these entities about those fiduciary duties. We also advise companies on how to delegate some of their fiduciary duties to the appropriate third parties (such as investment managers) while maintaining their oversight obligations.

EMPLOYMENT LAW

EMPLOYMENT COUNSELING- S+U counsels employers on best practices with respect to hiring and retaining the best employees for their needs and complying with federal and state laws through the use of iron-clad employer-friendly employment agreements and change-in-control agreements, strong employment policies and procedures and training for HR staff. S+U also assists employers through the intricacies of voluntary and involuntary separations from service.

WORKER CLASSIFICATION ISSUES AND AUDITS- S+U works with companies in preparing independent contractor agreements that preserve the individuals' status as independent contractors and secure the individuals' services for the employers. We also assist companies in resolving worker misclassification issues and implementing administrative procedures to prevent the future occurrence of such issues.

GENERAL COUNSEL SERVICES

Every successful company needs sound legal counsel whether it is in active litigation or not. S+U advises its corporate clients on a myriad of legal issues, including compliance with regulatory law, the legal limits on business strategies and tactics, contract compliance and property and asset acquisitions.