



**CANDACE L. QUINN, JD,
LL.M. TAXATION, LL.M. ENERGY**
PRINCIPAL, GLOBAL EXECUTIVE COMPENSATION AND BENEFITS

Candace has more than 25 years of experience providing international executive compensation and employee benefits consulting services. She focuses her practice on cross-border regulatory and operational compliance, executive compensation plan design, as well as the Internal Revenue Code (IRC), the Employee Retirement Income Security Act (ERISA), and legal, tax, and fiduciary matters concerning qualified and non-qualified retirement plans. Candace counsels on supplemental executive deferred compensation arrangements under IRC Section 409A and secular trusts; and advises on equity and non-equity based plans for publicly traded and privately held companies, including non-qualified stock option plans, incentive stock option plans, restricted stock plans, stock appreciation rights and phantom stock plans.

She has a wide-range of experience with defined benefit pensions, cash balance plans, ESOPs, and defined contribution, profit sharing and 401(k) plans and 403(b) tax deferred annuity plans. She conducts ERISA fiduciary reviews which include governance, forensic investment and plan expense reviews. Her due diligence regulatory and operational compliance reviews of qualified retirement plans, including advising on internal controls and best practice governance standards to mitigate risk of fiduciary breaches, conflict of interest and prohibited transactions. She also provides counsel on ERISA exemptions including QPAMs.

Candace represents plan sponsors regarding governmental compliance investigations, audits and tax controversies including those undertaken by the Internal Revenue Service (IRS) and Department of Labor (DOL)

and other federal and state regulatory enforcement agencies.

She provides tax and legal consulting on international employee benefits including, health and welfare benefits under the Affordable Care Act (ACA), merger and acquisitions, corporate governance, and internal controls for multinational and domestic corporations, partnerships, joint ventures, boards of directors and not-for-profit entities.

As part of the United States Council of International Business' Environment Committee, and the Climate Change and Energy Working Group of the USCIB, she has provided insight on carbon pricing principles and international Chamber of Commerce's future recommendations on governmental positions related to COP21.

She is admitted to practice before the Bar of New York and the Bar of Massachusetts. Candace holds an LL.M. in Energy from the Vermont Law School. She received her LL.M. in Taxation from Boston University School of Law, her JD from Suffolk University Law School, and her BS from Tulane University.

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