



LAUREN M. SCHUSTER

ASSOCIATE

St. Louis, MO

314.342.8011

lschuster@atllp.com



Lauren Schuster is a member of the firm's Corporate Services group, focusing her practice on employee benefits, compensation and tax.

She regularly advises public and private companies on employee benefits, compensation and employment tax matters, including equity and incentive compensation plans, nonqualified deferred compensation plans, retirement and welfare plans, fringe benefit plans and employment agreements. She assists employers seeking to establish, design and implement equity, incentive, deferred compensation and severance plans. When benefits issues arise, she counsels benefit plan sponsors through corrections and plan audits.

Lauren also has experience counseling clients through all stages of complex mergers and acquisitions with respect to compensation and benefits matters. Lauren conducts due diligence and drafts memoranda explaining and quantifying risks associated with compensation and benefits plans. She has guided both buyers and sellers through cross-border and domestic, public and private transactions, and is skilled in negotiating and providing comments on transaction agreements. Lauren counsels benefit plan sponsors and assists with integration matters.

In addition, Lauren is dedicated to advancing diversity and inclusion initiatives, and has past experience serving in leadership capacities for affinity organizations. She is an active participant in the firm's Inclusion and Women's Inclusion Network programming.

BACKGROUND

Before joining Armstrong Teasdale, Lauren focused her legal practice on executive compensation and employee benefits. She also previously worked as a student investigator for the U.S. Department of Labor, Employee Benefits Security Administration.

EDUCATION

- Loyola University Chicago (J.D., *magna cum laude*, 2014)
 - Alpha Sigma Nu, National Jesuit Honor Society
- Missouri State University (B.S., 2006)
 - International Business Administration and Spanish

PROFESSIONAL ACTIVITIES

SERVICES AND INDUSTRIES

Corporate

Employee Benefits and
Executive Compensation

Tax

Mergers and Acquisitions

Agribusiness and Food

Consumer Products and
Services

Health Care and Life Sciences

Manufacturing and Innovation

Technology

Private Equity and Venture
Capital

ADMISSIONS

Missouri

Illinois

Wisconsin

- American Bar Association
- National Association of Stock Plan Professionals
- National LGBT Bar Association
- Armstrong Teasdale Inclusion Committee

ACCOLADES

- *The Best Lawyers in America*®, Ones to Watch, Employee Benefits (ERISA) Law (2021)

EXPERIENCE

\$1 Million-Plus in Tax Liability Avoided

Secured several releases for employment and tax-related claims against a client. Inaccurate tax advice had led the company's board of directors to issue options that did not comply with Section 409A of the Internal Revenue Code. We were able to avoid tax liabilities for the client and option holders without triggering IRS action, and obtained release agreements from all option holders.

Review of Benefit Plans for Buyers and Sellers in Transactions

Assisted buyers and sellers with the review of benefit plans in mergers and acquisitions. Identified issues with the target's 401(k) plan and provided recommendations related to correction program filings.

Termination of Pension Plans for Employers

Assisted employers with complete and partial terminations of defined benefit pension plans. Prepared determination letter applications for submission to the Internal Revenue Service (IRS), required participant notices, and filings to the Pension Benefit Guaranty Corporation (PBGC).

Termination or Conversion of Employee Stock Ownership Plans (ESOPs)

Assisted buyers and sellers with the acquisition of ESOP-owned companies, including terminating or converting the ESOP in connection with the transaction.