



Leslie C. Hallock

Employee Benefits & Executive Compensation

Senior Counsel

Leslie has been practicing in the area of employee benefits for 27 years. She has a comprehensive understanding of the requirements of the Internal Revenue Code, the Employee Retirement Income Security Act (ERISA), COBRA, HIPAA and the ACA. Her practice includes all matters related to qualified retirement plans, 403(b) plans, 457(b) deferred compensation arrangements, nonqualified plans and executive compensation, health and welfare benefit plans, cafeteria plans, voluntary employees' beneficiary associations (VEBAs) and fringe benefit plans. Much of her time is devoted to qualified retirement plan design and compliance, including 401(k) plans, profit sharing plans, defined benefit plans, target benefit plans and cash balance plans. She has a particular interest in business succession and the design and implementation of employee stock ownership plans (ESOPs).

Leslie provides counsel to private employers, tax-exempt organizations, multi-employer Taft Hartley Funds and governmental organizations with respect to their fiduciary obligations under ERISA, the correction of compliance problems under the Internal Revenue Code, and issues related to plan design and administration. She regularly works with accountants, third party administrators, banks, stock brokers and health consultants and often supports fellow attorneys with their clients specialized benefit needs. Leslie also helps individuals going through divorce by preparing domestic relation orders related to the division of retirement benefits under private employer plans as well as governmental and military retirement systems.

Prior to joining Eaton Peabody, Leslie was a partner with Wakelin, Hallock & O'Donovan, LLP, a boutique employee benefits practice serving Maine and New England.

Leslie resides with her husband in Freeport Maine. She is an avid sailor, has her private pilot's license and enjoys running, yoga and practicing the piano.

Bar Admissions

State of Maine

Education

George Washington University, AB 1970
Syracuse University, MS 1978
University of Denver School of Law, JD 1988

Memberships & Affiliations

Maine Bar Association
Cumberland Bar Association
Maine Employee Benefit Counsel/Member/Former President
IRS-Practitioners Liaison Group

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