Roger W. Fonseca

SENIOR COUNSEL

Roger has more than 48 years of experience concentrating in pension plans, employee benefits, and closely-held business organizations.

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Honolulu: 1000 Bishop Street, Suite 1200, Honolulu, HI 96813

Overview

Roger has more than 48 years of experience concentrating in pension plans, employee benefits, and closely-held business organizations.

Roger represents clients in various industries, including major financial institutions, professionals, insurance companies, and key players in the hospitality and medical industry, among others, on qualified and nonqualified retirements plans, and welfare benefit plans.

He joined the firm in an "of counsel" capacity in 2007. He graduated from Occidental College with a B.A. *summa cum laude* in 1970 and from Yale Law School with a J.D. in 1973.

He has taught and lectured on pension issues extensively both in Hawai'i and on the mainland.

Practices & Industries

Employment Law & Labor Relations

Pensions & ERISA

Tax

Noteworthy

Experience

- Qualified retirement plans, including defined benefit pension plans, cash balance pension plans, 401(k) plans, profit-sharing plans, money purchase pension plans, 403(b) plans, Davis-Bacon plans, and employee stock ownership plans ("ESOPS")
- Non-qualified retirement plans, including deferred compensation plans, 457 plans, stock bonus plans, phantom stock plans, SERPs, rabbi trusts, and change-in-control agreements
- Welfare benefit plans, including cafeteria plans, flexible spending accounts, dependent care assistance programs, medical care plans, and medical reimbursement plans, and ERISA Compliance, Documentation, Administration Advice, Audit Defense, and Transaction Support

Awards

- Listed in *Best Lawyers*®, since 1987
- *Best Lawyers*® Lawyer of the Year, Employee Benefits (ERISA) Law, Honolulu, 2011

- Listed in *Chambers and Partners*, USA Guide, since 2012
- *Martindale-Hubbell AV Preeminent*® Peer Review Rated, since 2014

Credentials

Education

- J.D. (1973), Yale University
- B.A. (1970), Occidental College

Admissions

- Hawai'i State Bar (1974)

Membership

- Hawai'i Justice Foundation, Director (2002 – 2008)
- American Civil Liberties Union, National Board Member (1986- 1995, 2001 – 2003, 2010 – 2013)
- American Civil Liberties Union of Hawai'i, Director (1979 – present)

Clerkship

- U.S. District Court, Law Clerk to the Honorable Gerhard A. Gesell (1973-1974)

Publications

- "SECURE Act 2.0: An Update on Key Provisions," Cades Schutte *ke kumu* (Spring/Summer 2023) (Co-Author)
- "A Bestiary of Exotic Retirement Plans: If Traditional Plans aren't for You, You Have Options," Cades Schutte *ke kumu* (Fall/Winter 2019) (Author)