JacksonLewis

M. John Burgess

Principal, Tampa

P 813-512-3210

F 813-512-3211

John.Burgess@jacksonlewis.com

Practices

- Employee Benefits
- Financial Services
- Hotels
- Manufacturing
- Construction
- Technology
- Real Estate

Education

- Case Western Reserve University, LL.M. 2003
- Cleveland State University Cleveland-Marshall College of Law, J.D. 2002
- University of Cincinnati, B.B.A. 1997

Admitted to Practice

- U.S. Tax Court 2005
- District of Columbia 2009
- Florida 2005
- Ohio 2002

A certified public accountant and attorney with an extensive tax and accounting background including experience as an auditor with a large accounting firm, John brings a practical approach to the legal counsel he provides to employee benefit plan committees, including 401(k) plan committees, regarding their fiduciary responsibilities. Clients appreciate his ability to provide a comprehensive view of their specific benefit plans and how they affect their business. Business owners and executives leverage John's nearly 20 years of experience in employee benefits, executive compensation matters, and employee stock ownership plans (ESOPs). John regularly represents clients before the Internal Revenue Service (IRS) and department of Labor (DOL) in benefits matters.

A significant portion of John's practice is centered on establishing and maintaining ESOPs for a nationwide client base, including plan design, distribution policies, the structure and implementation of ESOP transactions and administration matters. John also regularly represents ESOP trustees in purchase and sale transactions. In 2020, he helped to establish the Florida Center for Employee Ownership, a statewide resource for business owners who are considering a transition of the ownership of a business to its employees and is a member of its Board of Directors. He speaks regularly on ESOP issues at national and regional conferences.

John plays a critical role in navigating the complex and potentially risky issues that can arise during an M&A transaction. Clients draw on his benefits issues experience, including assistance with the due diligence on benefit plans sponsored by an acquired company. He routinely counsels clients on plan documentation, plan qualification, and other benefits issues, including tax and fiduciary matters.

Having worked with plans of all sizes, ranging from those sponsored by small, local companies to large, multi-national corporations, John has guided business owners, executives, and other senior managers with a range of employee benefits. Employers at all stages, from startups to public companies, seek John for advice and counsel on how to establish and maintain equity-based compensation programs for executives and employees.

Clients value John's significant experience assisting in the correction of errors in both qualified and non-qualified retirement plans. This includes representing clients in Voluntary Compliance Program applications before the IRS, providing the opportunity to maintain compliance with IRS regulations and the potential for saving significant penalties and fees. He regularly assists clients with executive employment agreements, severance agreements, change in control agreements and non-qualified deferred compensation plans, including compliance with Internal Revenue Code Sections 409A, 457(b) and 457(f).

John is president of the Florida West Coast Employee Benefits Council, the chair of the FICPA's 2023 Employee Benefits Conference, and the executive event chair of the

Sarasota Walk to End Alzheimer's.

Honors and Recognitions

- *The Best Lawyers in America©*, "Employment Law – Management" and "Litigation – Labor and Employment" (2025)

Pro Bono and Community Involvement

- Executive Event Chair, Sarasota Walk to End Alzheimer's

Published Works

- "SECURE 2.0 Creates Opportunities for ESOPs," Tax Management Compensation Planning Journal (March, 2023) [Co-Author]
- "Selling Your Business? Consider an ESOP," Tax Management Compensation Planning Journal (December, 2022) [Co-Author]
- "Aiding Employees After a Disaster via Section 139," Journal of Accountancy (March 2018) [Author]

Speeches

- "How to Grow Old as an ESOP: Governance, Plan Design, & Administration," NCEO Annual Employee Ownership Conference (Kansas City, MO, April 2023) (presenter)
- "What's New (or Not) in Retirement Plans for 2023," FICPA Polk County Chapter (Lakeland, FL, January 2023) (presenter)
- "Is an ESOP Right for You or Your Clients," FICPA South Florida Accounting Conference (Fort Lauderdale, FL, November 2022) (presenter)
- "You Break It, You Fix It: Identifying and Fixing Common Errors in 401(k) Plans," HR Tampa Annual Conference (Tampa, FL, October 2022) (presenter)
- "ESOP Planning," Fall 2022 ABA Tax Section Meeting (Dallas, TX, October 2022) (presenter)
- "Using Equity Compensation to Grow Your Business," GrowFL Webinar (online, September 2022) (presenter)
- "Common Errors and Deficiencies in Employee Benefit Plans," FICPA Employee Benefits Conference (Lake Buena Vista, FL, June 2022) (presenter)
- "Fiduciary Duties 101," National Center for Employee Ownership Webinar (online, May 2022) (presenter)
- "Practical Ideas for Getting Your Fiduciary Duties Right," NCEO Fall Forum (online, September 2021) (presenter)
- "The Mature ESOP Rollout," NCEO Annual Employee Ownership Conference (online, April 2020) (presenter)
- "ESOP Distribution Policies and Practices," NCEO Annual Employee Ownership Conference (online, April 2020) (presenter)
- "Effective Boards of Directors for ESOP Companies," NCEO Annual Employee Ownership Conference (Pittsburgh, PA, April 2019) (presenter)