

Diane A. Thompson
Partner

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Background & Experience

Diane A. Thompson practices in the area of executive compensation and all types of employment benefits, for both public and private companies and nonprofit organizations in all of Ballard Spahr's western offices. She focuses on designing and operating incentive and equity compensation programs, qualified and non-qualified savings and retirement plans, and ESOPs. In addition, she advises companies on incentive compensation and human resources risk management, hiring and separation agreements, and payroll issues. Diane also advises plan administrators of union welfare benefits and retirement plans. Her professional experience encompasses senior corporate human resources roles and leadership roles in consulting. She regularly advises compensation committees and senior financial and business leadership, including boards of directors and C-level executives. Diane recently served as a court appointed receiver for the US District Court, operating a self-directed IRA/401(k) administrator with more than \$350 million in unique real estate and other hard to value assets. Diane is the industry leader for the Ballard Spahr Analytical, Optical and Imaging Manufacturing sector, leading a team of multi-disciplinary attorneys focused on providing business and legal counsel on the unique needs of these companies.

Diane previously served as Corporate Senior Vice President of UP for AECOM, a NYSE listed

Areas of Focus

Employee Benefits and Executive Compensation, Business and Finance, Health Care, Health Care Reform, Emerging Growth and Venture Capital, HIPAA, Manufacturing

PRESIDENT OF HR FOR AECOM, a NYSE-listed provider of professional technical and support services with 45,000 employees in 130 countries, handling compensation, executive compensation, benefits, human resources information shared services, and global mobility matters. From 1999 to 2011, she was a partner in the HR, Compensation, and Benefits practice in Ernst & Young's Los Angeles and Irvine offices, managing a multidisciplinary human resources consulting practice serving a range of large public companies to startup organizations.

Professional Highlights

Professional Activities

American Bar Association, Employee Benefits Committee

California Bar Association

Western Pension Benefits Association

Publications

Diane has co-authored numerous Ballard Spahr Employee Benefits and Executive Compensation alerts, including:

"Breach of Fiduciary Duty Case Against University Retirement Plan Fiduciaries Survives Motion to Dismiss," May 12, 2017

"House Passes American Health Care Act," May 5, 2017

"Ballard Opinion Letter Program to Replace IRS Determination Letter Program," December 6, 2016

"ERISA Class Actions Filed Against Higher Education Institutions Involving Allegedly Excessive Retirement Plan Fees," August 12, 2016

"Flexibility Offered for Deferred Compensation Plans of Tax-Except Organizations, Government Agencies," June 22, 2016

"New Incentive-Based Compensation: Proposed Rules for Financial Institutions," June 14, 2016

"Department of Labor Releases Final Investment Advice Fiduciary Rules," April 7, 2016

"OFCCP Publishes Final Rule on Pay Transparency for Federal Contractors, Subcontractors," September 15, 2015

"SEC Issues Final Rule on CEO Pay Ratio," August 6, 2015

"Supreme Court Upholds Affordable Care Act Subsidies in *King v. Burwell*," June 25, 2015

"IRS Announces Cost-of-Living Adjustments for Employee Benefit Plans," October 27, 2014

"IRS Issues More Guidance on Affordable Care Act Reporting Requirements," September 4, 2014

"Federal Courts Make Conflicting Rulings on Premium Assistance for Federal Exchange Plan Participants," July 25, 2014

"U.S. Judge Strikes Down Same-Sex Marriage Ban in Pennsylvania," May 20, 2014

"IRS Issues Rules for Recognizing Same-Sex Spouses under Retirement," April 7, 2014

"IRS Issues Guidance on Health FSAs," April 3, 2014

"IRS To Apply One-Rollover-Per-Year Limit on IRA Rollovers," March 24, 2014

"IRS Issues Welfare Plan Guidance for Same-Sex Spouses in View of DOMA Ruling," December 19, 2013

"New IRS Guidance Modifies the 'Use-It-or-Lose-It' Rules for Health Flexible Spending Accounts," November 4, 2013

"IRS Issues Proposed Regulations on Employer-Provided Health Care Coverage Reporting Requirements," October 25, 2013

"SEC Issues Proposed Rule on Pay Ratio Disclosure," September 20, 2013

"U.S. Department of Labor Follows IRS Ruling on Recognition of Same-Sex Marriage," September 19, 2013

"U.S. Treasury Department Rules on Recognition of Same-Sex Marriage," August 30, 2013

"FMLA Coverage Extended to Same-Sex Couples," August 15, 2013

"Federal District Court Awards Pension Benefit to Same-Sex Spouse," August 2, 2013

"How the Supreme Court's DOMA Ruling Affects the FMLA," July 9, 2013

"Effective Date of ACA Employer Mandate (Pay or Play) Is Postponed," July 9, 2013

"U.S. Supreme Court Rules Defense of Marriage Act is Unconstitutional," June 26, 2013

Speaking Engagements

Frequent speaker at HR forums, including EY Strategic Growth Forum, CFO Roundtables, Financial Executives Institute Year-End Updates, SEC Hot Topics and Healthcare Reform, and HR women's and leadership groups

"Controlling Employee Conduct: Designing Compensation Incentives and Monitoring Systems to Promote Compliance and Prevent Misconduct," Ballard Spahr webinar, December 14, 2016

"Ballard Spahr's Sixth Annual SLC Fall Employment Law Seminar," Ballard Spahr program, Salt Lake City, November 3, 2016

"Incentive Pay Under Attack – What It Could Mean for You," Ballard Spahr webinar, July 18, 2016

"How to Correctly Classify Employees and Independent Contractors," Ballard Spahr webinar, September 17, 2015

"Recent Developments at the Federal and Utah State Levels on Sexual Orientation/Gender Identity Issues," LGBT Rights in the Workplace, September 1, 2015

"Recent Legal Developments in Employee Benefits and Executive Compensation," Salt Lake SHRM Employment Law Seminar, April 16, 2015

"How To Deal – Structuring and Financing Your International Transaction," Ballard Spahr program, Salt Lake City, June 12, 2014

"Separating Fact from Fiction: Final ACA Employer Mandate Regulations," Ballard Spahr webinar, February 26, 2014

"Developments in Employee Benefits and Compensation," Third Annual SLC Fall Employment Law Seminar, Ballard Spahr program, Salt Lake City, November 5, 2013

"HIPAA and Financial Institutions," Ballard Spahr webinar, August 28, 2013

"The Changing Definition of Marriage: How the Supreme Court's Decision on the Defense of Marriage Act Will Affect Employers and Individuals," Ballard Spahr webinar, July 11, 2013

Education

Loyola Law School Los Angeles (J.D. 1987)

California State University, Long Beach (M.A.
1980, Public Administration; B.A. 1977)

Admissions

California

U.S. Tax Court