



Steven B. Long

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Education

LL.M, Taxation, Georgetown University, 1997

J.D., *cum laude*, Georgetown University, 1991

B.S., University of North Carolina at Chapel Hill, 1982

Professional Experience

Steve Long leads the firm's Tax and Employee Benefits practice. He has extensive experience working with employers in banking, retail, and technology to establish and maintain retirement plans, executive compensation agreements, stock incentive plans and other employee benefits.

Steve also advises charities and other tax-exempt organizations regarding their IRC 403(b) and IRC 457 retirement plans, as well as issues related to compliance with Internal Revenue Service and state regulations concerning executive compensation, fundraising and lobbying activities. Additionally, he counsels business owners and individuals in retirement and estate planning.

Honors and Distinctions*

"Super Lawyer," *North Carolina Super Lawyers*, 2010-2021

"Best Lawyers in America," Employee Benefits (ERISA) Law, 2010-2020; Tax Law, 2013-2021

"2019 Lawyer of the Year," *Best Lawyers*

"Legal Elite," *Business North Carolina*, Tax/Estate Planning, 2006-2007, 2009-2011, 2018, 2022



Representative Experience

Directed the merger by a large Research Triangle technology company of its 401(k) plans and other employee benefits arrangements with subsidiaries around the United States

Designed and established an IRC 457(b) retirement plan for the managers of a large North Carolina charity

Represented an automobile dealership with 10 subsidiaries before the IRS in correcting qualification errors in its 401(k) plan

Advised Triad physician group on how to limit their ERISA fiduciary liabilities related to their tax-qualified retirement plan

Established and modified stock incentive and deferred compensation arrangements for various publicly traded and private companies

Helped establish numerous IRC 501(c)(3) organizations and other tax-exempt entities

Advised a church in spinning off, and obtaining tax-exempt status for, its wholly-owned nursing home

Advised charities and nonprofit organizations on issues that include joint ventures with private companies, disclosure of compensation, and IRS and state requirements regarding lobbying and political activities

Assisted business owners, physicians and other individuals in structuring their personal tax, estate and retirement plans, deferred compensation arrangements and trusts

Professional and Community Affiliations

A.E. Finley YMCA, Advisory Board Member, 2003-2006

Alzheimers North Carolina, Inc., Board of Directors, 2012-2017

Caramore Vocational Rehabilitation Center, Board of Directors, 1998-2004

North Carolina Bar Association Tax Section, Chairman, 2008-2009

Raleigh Hall of Fame, Board of Directors, 2010-2013

Shepherds Theological Seminary, Board of Directors, 2005-2013

Triangle Benefits Forum, President, 2009-2010

University of North Carolina Board of Governors, 2013-2021

** Please see the following websites for an explanation of the membership standards for the following recognitions: www.bestlawyers.com; businessnc.com/special-sections/legal-elite/; and www.superlawyers.com/north-carolina.*