

Attorney Bio - Vicki M. Nielsen



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Of Counsel

vicki.nielsen@ogletreedeakins.com

Location:

[Washington](#) (Office: 202-263-0176, Fax: 202-887-0866)

Education:

J.D., *with honors*, George Washington University Law School, 1999

B.A., *summa cum laude*, Trinity College, 1996

Practice Groups:

[Employee Benefits](#)

Ms. Nielsen is a member of the employee benefits and executive compensation group. She has worked extensively in the areas of executive compensation arrangements, equity compensation and benefits provided to employees and independent contractors outside of qualified retirement plans.

She has experience with all issues relating to executive compensation arrangements, including Code § 409A, performance-based compensation and Code § 162(m), equity compensation, change in control agreements, golden parachute taxes and Code § 280G; executive fringe benefits; executive compensation disclosure issues (Item 402 S-K); Sarbanes-Oxley and Dodd-Frank compliance and other related corporate governance requirements and proxy advisory firm policies.

She also routinely advises clients regarding fringe benefit plans, severance plans, supplemental unemployment compensation benefit plans (SUB pay), worker classification, employment taxes and related reporting and withholding requirements, and tax minimization strategies.

Ms. Nielsen is a frequent contributor to the Employer's Guide to Fringe Benefit Rules, published by Thompson Information Services.

Admitted to Practice:

District of Columbia

New York

U.S. Court of Federal Claims

Experience:

Executive and Incentive Compensation

Vicki works with public and private companies in connection with the design, implementation, and administration of executive compensation arrangements and agreements, including employment, retention, change in control, consulting and severance arrangements, non-qualified deferred compensation programs, incentive and equity compensation programs, performance-pay elements and packages, fringe benefit plans, and analysis of the application of §§ 409A, 280G and 162(m) of the Internal Revenue Code.

Her experience also includes advising employers on compliance with Code § 409A and correcting operational failures and document defects in nonqualified deferred compensation plans.

Vicki also advises public companies regarding compliance with applicable executive compensation disclosure requirements and related corporate governance rules, including Dodd-Frank and Sarbanes-Oxley.

Fringe Benefits and Employment Taxes

Vicki advises on fringe benefits provided to employees and independent contractors (including directors) with an emphasis on income and payroll tax treatment, including the deductibility, withholding, information reporting, interest-free corrections and penalty abatement with respect to all forms of compensation other than qualified retirement plans.

Her experience includes advising employers on a range of fringe benefits, from statutory fringe benefits (i.e., working condition fringes, de minimis fringes, no additional cost fringes, employee discounts, qualified transportation fringes) to travel benefits, relocation and moving expenses, financial counseling, physical examinations, leave-sharing programs, employee loans, and employee recognition awards, gifts, and prizes.

She also advises on the income and employment tax treatment of settlement payments, severance and supplemental unemployment compensation (SUB pay), and has assisted clients in filing and managing FICA tax refund claims in connection with severance pay.

Vicki also advises clients on acquisitions and internal restructurings in order to avoid the FICA restart provisions and therefore reduce the company's employment tax costs.

Speeches:

- C4CM Audio Conference - "Workplace Wellness Programs and Federal Taxes: Are You Compliant?" - July 10, 2013
- Thompson Information Services Webinar - "Taxation of Fringe Benefits and Today's Hot Issues" - April 17, 2013
- Tax Executive's Institute 62nd Midyear Conference - "Tax Traps of a Mobile Workforce" - Washington, D.C. - March 28, 2012
- The ERISA Industry Committee webinar - "Reporting the Cost of Health Care on the W-2: Meeting the Challenges of the New ACA Rules" - December 13, 2011
- TEI Baltimore-Washington Chapter Meeting - "Compensation & Benefits Hot Topics: Fringe Benefit and Payroll Audit Issues, New Information Reporting Rules, Code Sections 409A and 162(m) Pitfalls and Worker Classification Issues" - Washington, D.C. - April 27, 2011
- TEI 61st Midyear Conference - "Compensation & Benefits Hot Topics: Fringe Benefit Audits and Information Reporting, Code Sections 409A and 162(m) Pitfalls, and Independent Contractor Issues" - Washington, D.C. - April 6, 2011

Media Quotes:

- March 27, 2014 - [Corporate Counsel](#) - "The Government Will Keep Those FICA Taxes, Thanks"
- March 26, 2014 - [SHRM.org](#) - "Supreme Court Rules Severance Payments Are Subject to FICA"

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- June 28, 2013 - [The Washington Post](#) - "Private Companies Grapple with Supreme Court's DOMA Decision"
- June 26, 2013 - [Law360](#) - "Big Law Attys Praise High Court's Gay Marriage Rulings"

Published works:

- January 23, 2015 - Ogletree Deakins Blog Post - "[Feb. 2 Deadline Looming to Implement Retroactive Increase in 2014 Mass Transit Benefit Limits](#)"
- November 24, 2014 - Business Management Daily - "IRS: Value of 'Free' Parking May Be Taxable Fringe Benefit"
- November 18, 2014 - Ogletree Deakins Blog Post - "[On-Premises Fringe Benefits, Part II: Is There Such a Thing as a Free Lunch?](#)"
- November 18, 2014 - SHRM Online - "On-Premises Meals: Is There Such a Thing As Free Lunch?"
- November 13, 2014 - Ogletree Deakins Blog Post - "[On-Premises Fringe Benefits, Part I: Is There Such a Thing as a Free Lunch?](#)"
- October 3, 2014 - SHRM.org - "IRS Reminder: "Free" Parking May Be Taxable"
- October 2, 2014 - Ogletree Deakins Blog Post - "[IRS Reminds Employers Value of "Free" Parking May Be Taxable Fringe Benefit](#)"
- July 2, 2014 - SHRM.org - "IRS Begins Section 409A Compliance Initiative"
- June 26, 2014 - Ogletree Deakins Blog Post - "[IRS Begins Section 409A Compliance Initiative](#)"
- June 24, 2014 - Ogletree Deakins Blog Post - "[Employers Are Not Required to Provide Transit Fringe Benefits—Except in California](#)"
- January 16, 2014 - Ogletree Deakins Blog Post - "[Supreme Court Justices Consider Taxability of Certain Severance Pay During Quality Stores Oral Arguments](#)"
- December 9, 2013 - SHRM.org - "Are Holiday Gifts, Prizes, or Parties Taxable Wages?"
- December 6, 2013 - Ogletree Deakins Blog Post - "[Avoiding Mistletoe Mishaps, Part V: Are Holiday Gifts, Prizes, Or Parties Taxable Wages?](#)"
- October 7, 2013 - Ogletree Deakins Blog Post - "[Correcting Employment Taxes for Same-Sex Spouses: Optional Procedures After Windsor](#)"
- October 3, 2013 - Ogletree Deakins Blog Post - "[Is the Severance that Your Company Pays to Fired Workers Taxable? The Supreme Court Will Decide](#)"
- August 28, 2013 - Ogletree Deakins Blog Post - "[The Advantages of Offering Supplemental Unemployment Benefits Instead of Severance, Part II: FICA Taxes and More](#)"
- August 26, 2013 - Ogletree Deakins Blog Post - "[The Advantages of Offering Supplemental Unemployment Benefits Instead of Severance, Part I: FICA Taxes and More](#)"
- July 25, 2013 - Ogletree Deakins Blog Post - "[Supreme Court DOMA Decision—Part II: Wage Overstatements and Tax Refunds](#)"
- July 23, 2013 - Ogletree Deakins Blog Post - "[Supreme Court DOMA Decision—Part I: Fringe Benefits and Other Tax Implications](#)"
- May 22, 2013 - Ogletree Deakins Publication - "[IRS Worker Classification Audits—Risks and Relief Options](#)"
- April 9, 2013 - Ogletree Deakins Publication - "[Money and Trinkets Provided for Wellness](#)"
- March 13, 2013 - Ogletree Deakins Publication - "[April Deadlines Relating to FICA Tax Treatment of Severance Pay in Quality Stores Are Quickly Approaching](#)"
- January 4, 2013 - Ogletree Deakins Publication - "[A Soft Landing from the Fiscal Cliff for Employee Benefits](#)"
- October 18, 2012 - Ogletree Deakins Publication - "[Time Is Running Out! November 2 Deadline to Request MTA Payroll Tax Refunds in Accordance with New Special Protective Refund Claim Procedures](#)"
- September 11, 2012 - Ogletree Deakins Publication -

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["Sixth Circuit Decision Offers FICA Tax Refund Opportunities for Severance Pay"](#)