

Thomas F. J. O'Mullane

Partner

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Overview

Thomas "Tom" O'Mullane counsels employers on employee benefits and executive compensation matters. Clients rely on his extensive experience to advise them on the design, implementation, and ongoing administration of qualified and nonqualified retirement plans and health and welfare arrangements. Tom regularly represents employers before the Internal Revenue Service (IRS) in connection with the correction of plan document and operational failures.

Tom handles benefits and executive compensation aspects of corporate transactions, including tax issues arising under Sections 162(m), 280G and 409A of the Internal Revenue Code. He also regularly advises clients on COBRA and Affordable Care Act compliance.

Tom's experience was gained in part from his six years at a Big Four accounting firm, where he assisted multinational clients with the design, implementation and administration of qualified retirement plans, including drafting plan documents, remedying errors under IRS and Department of Labor (DOL) correction programs, reviewing qualified domestic relations orders and analyzing foreign benefit arrangements for Foreign Account Tax Compliance Act (FATCA) compliance.

Practices & Industries

Automotive

Corporate & Business Law

Employee Benefits & Executive Compensation

Employment Contracts

Education and Credentials

Education

Seton Hall University School of Law, J.D., *cum laude*, 2011, *Seton Hall Law Review*, Submissions Editor

Boston College, B.S., *cum laude*, 2006

Admissions

State of New Jersey

State of New York

U.S. District Court, District of New Jersey

Recognition and Community

No aspect of this advertisement has been approved by the highest court of any state. Prior results do not guarantee a similar outcome. See Awards Methodology.

Recognitions

Selected to the list of Ones to Watch for Corporate Governance and Compliance Law by *The Best Lawyers in America* (Woodward/White, Inc.), 2021-2025

Community Involvement

Medical Needs Foundation, Board of Trustees

Insights

IRS Publishes 2027 Pension Plan Limits
Day Pitney Alert, November 16, 2026

IRS Publishes 2026 Pension Plan Limits
Day Pitney Alert, November 14, 2025

IRS Publishes 2025 Pension Plan Limits
November 7, 2024

IRS Publishes 2024 Pension Plan Limitations
November 6, 2023

IRS Publishes 2023 Pension Plan Limitations
October 24, 2022

IRS Notice 2022-33 Extends Retirement Plan Amendment Deadlines
August 8, 2022

UPDATED: 2022 Brings More Employment Law Updates for New York Employers
April 14, 2022

2021 Recap and What's New for 2022: Updates to New Jersey Employment Law
January 19, 2022

Employer-Sponsored Group Health Plans Must Cover At-Home COVID-19 Tests
January 14, 2022

IRS Publishes 2022 Pension Plan Limitations
November 8, 2021

IRS Updates Correction Procedures for Plan Sponsors
July 21, 2021

Internal Revenue Service Releases COBRA Subsidy Guidance
May 24, 2021

U.S. Department of Labor Issues FAQs and Model Notices Regarding COBRA Subsidy
April 9, 2021

American Rescue Plan Provides COBRA Subsidies and Increased Dependent Care Spending Account Limits
March 17, 2021

IRS Clarifies COVID-19 Relief for Flexible Spending Accounts
February 23, 2021

Employee Benefit "Gifts" Included in End of Year Legislation
January 4, 2021

IRS Publishes 2021 Pension Plan Limitations
October 28, 2020

IRS Provides Guidance Helpful to Employers Administering COVID-19-Related Distributions and Plan Loans Under the CARES Act
June 25, 2020

Alternative Electronic Disclosure Rules Ease Requirements for ERISA-Covered Retirement Plans
May 27, 2020

IRS Announces COVID-19 Relief for Cafeteria Plans
May 14, 2020

Federal Agencies Announce COVID-19 Relief for Employee Benefit Plans
May 1, 2020

Agencies Release COVID-19 FAQs on FFCRA and CARES Act Implementation for Health Plans
April 15, 2020

Employee Benefit Plan Provisions Included in COVID-19 Relief From the IRS
April 14, 2020

IRS Announces Penalty Relief for Employers Who Fail to Deposit Employment Taxes in Anticipation of COVID-19-Related Tax Credits
April 3, 2020

COVID-19 and Practical Guidance for Medical and Dental Offices
April 2, 2020

CARES Act Expands Rules Related to Cost-Free Coverage of COVID-19 Testing
April 1, 2020

IRS Announces Effective Date for Tax Credits Related to COVID-19 Paid Leave
March 31, 2020

IRS Extends Deadline for 403(b) Plans and Pre-Approved Defined Benefit Plans
March 31, 2020

Summary of Certain Employee Benefits Provisions in the COVID-19 CARES Act
March 30, 2020

Treasury, IRS and Labor Announce Plan to Implement COVID-19 Paid Leave and Related Tax Credits
March 23, 2020

Employer-Sponsored Group Health Plans Must Provide Cost-Free Coverage of COVID-19 Testing
March 20, 2020

IRS Issues COVID-19 Guidance for High Deductible Health Plans
March 11, 2020

IRS Publishes 2020 Pension Plan Limitations
November 7, 2019

IRS Expands Self-Correction Options for Plan Sponsors
April 24, 2019

IRS Publishes 2019 Pension Plan Limitations
November 2, 2018

IRS Updates VCP Submission Procedures
October 3, 2018

IRS Announces Adjustments to 2018 HSA Maximum Contribution Limit and Other Limits
March 14, 2018

IRS Publishes 2018 Pension Plan Limitations
November 15, 2017

News

Day Pitney Advises Conexus Solutions in Strategic Sale to Axtria
Day Pitney Press Release, May 6, 2026

Eleven Day Pitney Attorneys Elevated to Firm Partnership for 2023
January 3, 2023

Thomas F. J. O'Mullane
January 3, 2023

Veson Nautical Acquires Q88
May 4, 2022

Day Pitney Represents VCV Digital Technology in its Business Combination with Fortune Rise Acquisition Corporation
May 2, 2022

Day Pitney Represents TriStruX LLC in Sale to Huron Capital
December 23, 2021

Day Pitney Represents Independent Bank Corp. in its Merger Agreement with Blue Hills Bancorp, Inc.
September 20, 2018

In The Media

New Partners Yearbook 2023, New Jersey Law Journal
New Jersey Law Journal, March 2, 2023

Day Pitney Elevates 11 To Partner
Law360 Pulse, January 3, 2023

Day Pitney Real Estate, Land Use Lawyer in New Jersey Named Partner
Real Estate NJ, January 4, 2023

Eleven Day Pitney Attorneys Elevated to Firm Partnership in 2023
The Boca Raton Tribune, January 4, 2023

IRS Releases COBRA Subsidy Guidance
Connecticut Business & Industry Association, May 26, 2021