



Thomas O'Mullane

Partner

Parsippany, NJ

T: (973) 966 8413

F: (973) 273 4614

tomullane@daypitney.com vCard in

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.

SERVICES

CORPORATE AND BUSINESS LAW

EMPLOYEE BENEFITS AND EXECUTIVE COMPENSATION

INSIGHTS

IRS PUBLISHES 2024 PENSION PLAN LIMITATIONS

Co-author, November 6, 2023, *Day Pitney Alert*

IRS PUBLISHES 2023 PENSION PLAN LIMITATIONS

Co-author, October 24, 2022, *Day Pitney Alert*

IRS NOTICE 2022-33 EXTENDS RETIREMENT PLAN AMENDMENT DEADLINES

Co-author, August 8, 2022, *Day Pitney Alert*

UPDATED: 2022 BRINGS MORE EMPLOYMENT LAW UPDATES FOR NEW YORK EMPLOYERS

Co-author, April 14, 2022, *Day Pitney Alert*

2021 RECAP AND WHAT'S NEW FOR 2022: UPDATES TO NEW JERSEY EMPLOYMENT LAW

Co-author, January 19, 2022, *Day Pitney Alert*

NEWS

NEW PARTNERS YEARBOOK 2023, NEW JERSEY LAW JOURNAL

Featured, March 2, 2023, *New Jersey Law Journal*

DAY PITNEY REAL ESTATE, LAND USE LAWYER IN NEW JERSEY NAMED PARTNER

Mentioned, January 4, 2023, *Real Estate NJ*

ELEVEN DAY PITNEY ATTORNEYS ELEVATED TO FIRM PARTNERSHIP IN 2023

Featured, January 4, 2023, *The Boca Raton Tribune*

ELEVEN DAY PITNEY ATTORNEYS ELEVATED TO FIRM PARTNERSHIP FOR 2023

Featured, January 3, 2023, *Day Pitney Press Release*

DAY PITNEY ELEVATES 11 TO PARTNER

Mentioned, January 3, 2023, *Law360 Pulse*

EDUCATION AND CREDENTIALS

EDUCATION

Seton Hall University School of Law, J.D., 2011

Boston College, B.S., 2006

ADMISSIONS

State of New Jersey

State of New York

RECOGNITION AND COMMUNITY

RECOGNITION

Selected to the list of Ones to Watch for Corporate Governance and Compliance Law by *The Best Lawyers in America* (Woodward/White, Inc.), 2021-2024

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COMMUNITY

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