

Isaac J. Morris

Partner

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Isaac Morris focuses his practice on employee benefits and executive compensation. In the employee benefits area, Isaac concentrates on the design and administration of qualified retirement plans, including 401(k) plans, defined benefit pension plans, and 457(b) and 457(f) plans for non-profit employers, including but not limited to matters involving plan errors and corrections, as well as claims and appeals. Isaac also works on the benefits aspects of mergers and acquisitions, including diligence review and analysis, purchase agreement negotiation and drafting, and post-closing employee benefit integration matters, both on the buy- and sell-side. With respect to executive compensation, Isaac regularly advises clients on the application of golden parachute payment matters involving Internal Revenue Code sections 280G.

Isaac devotes considerable time each year to several pro bono efforts, including mentoring and instructing high school students in the Street Law program, as well as working with police officers, firefighters, paramedics, and other first responders and their spouses and partners prepare wills and various power of attorneys in the Wisconsin Wills for Heroes program.

Prior to joining Foley, Isaac served as a law clerk for Justice Jorge A. Solis of the United States District Court for the Northern District of Texas in Dallas, Texas.

Representative Experience

- Advising a publicly held mining company with regard to numerous SEC and employee benefits matters following its merger including the parachute payment implications, as well as the mechanics and compliance needed for the payment of the executives under their KEESAs and other nonqualified deferred compensation plans.
- Counseling a publicly held utilities company regarding its compliance with the numerous and often ambiguous requirements of the new health care reform laws.
- Counseling a privately held plastics manufacturer regarding the parachute payment implications during its sale including drafting the necessary documentation for an adequate shareholder consent.

- Assisting several publicly held companies in their determination letter filings for their qualified retirement plans.

Affiliations

- Member of the Society for HR Management (SHRM)
- Member of the Wisconsin Retirement Planning Professionals, Ltd.
- Member of the International Foundation of Employee Benefit Plans
- Member of the Wisconsin Bar Association
- Member of the American Bar Association
- Member of the Milwaukee Bar Association

Presentations and Publications

- Co-authored, "Diving Into SECURE 2.0: New and Potentially Easier Ways to Make Withdrawals from 401(k) Plans," *Legal News: Employee Benefits Insights*, May 17, 2023.
- Co-authored, "SECURE 2.0 Changes Rules for Retirement Plans," *Foley Insights*, December 30, 2022.
- Co-authored, "401(k) Plan Top 10 Year End Laundry List," *Legal News: Employee Benefits Insights*, October 20, 2021.
- Authored, "IRS Provides Further Flexibility for Flexible Spending Accounts," *Coronavirus Resource Center: Back to Business*, March 2, 2021.
- Co-authored, "IRS Provides Additional Ways to Reduce or Suspend Safe Harbor Contributions for 2020," *Coronavirus Resource Center: Back to Business*, July 6, 2020.
- Co-authored, "Beneficiary Provisions and Designations — Plan Now for More Simplicity Later," *Labor & Employment Law Perspectives*, April 29, 2019.
- Authored, "How Do I Report Non-Qualified Plan or Severance Payments to a Former Employee? Hint: You Should Probably Use a W-2, Not a 1099!" *Labor & Employment Law Perspectives*, July 9, 2018.
- Co-authored, "Much Ado About (Almost) Nothing? Impact of Tax Reform on Employer-Provided Retirement, Welfare, and Fringe Benefits," *Newsletter: Employee Benefits Insights*, January 5, 2018.
- Co-authored, "Does Your Severance Trigger ERISA? Why You Should Care and What You Should Do," *Labor & Employment Law Perspectives*, July 25, 2016.
- Contributes to Foley's Legal News Alert: Employee Benefits, which reports on recent developments in employee benefits and ERISA law.
- Presenter, Wisconsin Business Health Care Group (WBHCG), "Tobacco Cessation: Preventive Services, Mental Health Parity, Wellness Programs," Wauwatosa, Wisconsin, April 22, 2015.
- Presenter, Mid-America Coalition on Health Care (MACHC), "Tobacco Cessation: Preventive Services, Mental Health Parity, Wellness Programs," St. Louis, Missouri, November 20, 2014.
- Co-authored, "Regulatory Agencies Provide Only Limited Relief from Health Care Reform for Collectively Bargained Plans," *Foley Legal News Alert: Employee Benefits*, June 29, 2010.
- Co-authored, "The Perfect Storm Gathers: Recent Announcements by the IRS Coupled with the Climate of Increased Law Enforcement Call into Question Continuing Vitality of Announcement 2002-63 Regarding Tax Accrual Workpapers," 57, *The Tax Executive*, No. 6, Nov.-Dec., 2005.

- “Creating an Online Internet Tax: A Complex Construction?” 2, *Northwestern Journal of Technology & Intellectual*, 2, 2004.
- “Irrational Fears: The ‘No Law to Apply’ Doctrine Vs. The Real Culprit of Unconstitutional Delegation,” 98, *Northwestern University Law Review*, 367, 2003.

Practice Areas

- [Corporate](#)
- [Employee Benefits & Executive Compensation](#)
- [Labor & Employment](#)

Education

- Northwestern University School of Law (J.D., 2004)
 - Associate editor and senior articles editor, *Northwestern University Law Review*
- University of Utah (B.A., cum laude, 2000)
 - Accounting

Admissions

- Wisconsin