

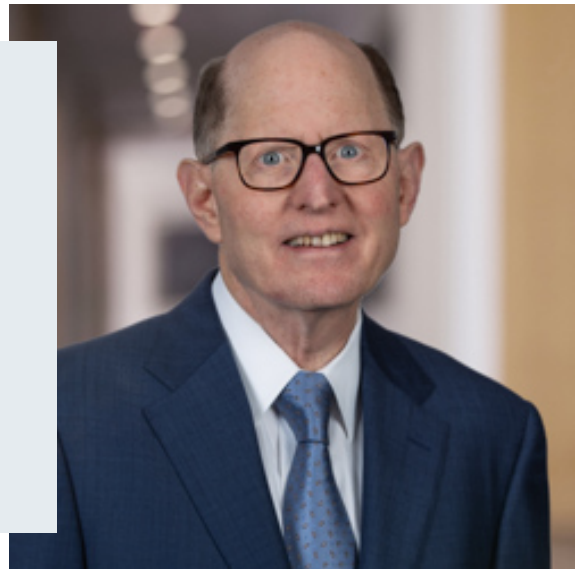
## Michael Abbott

### Partner

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Houston

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Employee benefits and tax lawyer Michael Abbott is a leading advisor to companies, executives, and fiduciaries with sophisticated employee benefits and executive compensation needs, particularly in the tech, energy, and private equity sectors. A partner in the firm's Employee Benefits & Executive Compensation and Taxation Practices, Michael has a significant employee benefits presence representing clients in the live entertainment, medical device, chemical, school bus, transit, and transportation industries.

Michael's nationwide practice focuses on ERISA and related tax compliance matters involving various aspects of employee benefits, including cross-border tax issues, tax-qualified plans including ESOPs, nonqualified deferred compensation plans, and other benefit plans. He represents clients before the Internal Revenue Service, U.S. Department of Labor, and Pension Benefit Guaranty Corporation in connection with regulatory audit, plan administration, and correction matters. Michael also has extensive experience in the design, implementation, and administration of employee stock ownership plans and has been involved in numerous ESOP transactions representing corporations, selling shareholders, and fiduciaries.

Michael's clients comprise both private and publicly owned entities as well as domestic and foreign employers with employees abroad. Regardless of their industry or location, Michael's clients are attracted to his responsive, highly focused style of practice, his ability to stay ahead of relentlessly changing regulations in the tax qualified plan, health care, and executive compensation arenas, and his skill in marshaling additional firm resources.

### Awards and Recognition

- Selected as a 2023 "Employee Benefits (ERISA) Law Lawyer of the Year" by *Best Lawyers*
- Selected by his peers for inclusion in *The Best Lawyers in America*® in the field of Employee Benefits (ERISA) Law (2009 – 2024)

### Affiliations



FOLEY & LARDNER LLP

- Member, State Bar of Texas
- Member, State Bar of Florida
- Member, American Bar Association
- Member, Houston Bar Association
- Fellow, Texas Bar Foundation
- Member, ESOP Association
  - ESOP Legislative and Regulatory Advisory Committee
- Member, National Center for Employee Ownership

## Sectors

- [Energy & Infrastructure](#)

## Practice Areas

- [Corporate](#)
- [Employee Benefits & Executive Compensation](#)
- [Labor & Employment](#)
- [Mergers & Acquisitions](#)
- [Taxation](#)
- [Transactions](#)

## Education

- University of Florida Levin College of Law (L.L.M., 1983)
  - Taxation
- University of Houston Law Center (J.D., 1980)
- University of Florida (B.S., 1976)

## Admissions

- Texas (1980)
- Florida (1982)
- U.S. District Court for the Southern District of Texas
- U.S. Tax Court