



Andrew E. Graw

Partner
Chair, Employee Benefits & Executive Compensation

New Jersey
T: +1 973.597.2588 | F: +1 973.597.2589
agraw@lowenstein.com

Andy's work is informed by his belief that a company's greatest asset is its employees. Whether he is crafting an equity-based program, a deferred compensation arrangement or a 401(k), pension, or fringe benefit plan, he provides practical solutions that serve his clients' needs. He has been ranked among the top Employee Benefits and Executive Compensation lawyers in New Jersey for four consecutive years (*Chambers USA*).

The rules and regulations governing compensation arrangements are complex and frequently changing, and businesses sometimes discover that their benefits plans are no longer in compliance. Under such circumstances, clients appreciate Andy's ability to think outside the box and suggest solutions that avoid costly problems.

Andy has a successful track record representing clients on either side on many issues. He has represented employers that sponsor 401(k) and pension plans, as well as the third-party administrators of such plans; businesses hiring and recruiting senior executives and the executives being recruited; and companies acquiring new businesses and those divesting them.

Andy also handles fiduciary and other benefit-related disputes. He counsels clients through the prelitigation phase, and, if necessary, the litigation process itself. Despite the complex and myriad regulations in his field, Andy makes a point of communicating with his clients in clear and understandable terms, providing them with the knowledge and guidance they need to move forward successfully.

HONORS & AWARDS

- > **Chambers USA: America's Leading Lawyers for Business: (2006-2021)**
Recognized for work in Employee Benefits & Executive Compensation
- > **Super Lawyers (2005-2017)**
- > **The Best Lawyers in America (2008-2021)**
Ranked as 2020 Lawyer of the Year and recognized for work in the Employee Benefits (ERISA) Law section

NEWS & INSIGHTS

Publications

- > May 28, 2021
"IRS Issues COBRA Subsidy Guidance," *Employee Benefits & Executive Compensation Client Alert*
Andrew E. Graw, Megan Monson
- > March 31, 2021
"2020 and Q1 2021 Developments and Annual Compliance Checklists," *Investment Management Client Alert*
Scott H. Moss, Brian A. Silikovitz, Rachel Ingwer, Mary J. Hildebrand CIPP/US/E, Andrew E. Graw, Doreen M. Edelman, Megan Monson, George Danenhauer, Andrew Bisbas, Christian C. Contardo, Manas Kumar
- > March 17, 2021
"Third Stimulus Requires Employers to Offer Free COBRA Coverage Offset by Medicare Tax Credits," *Employee Benefits & Executive Compensation Client Alert*
Andrew E. Graw, Megan Monson
- > January 21, 2021
"Fiduciary Rule Prohibited Transaction Class Exemption Released by the DOL," *Employee Benefits & Executive Compensation Client Alert*
Andrew E. Graw, Scott H. Moss, Megan Monson
- > January 4, 2021
"Stimulus Bill Adds Flexibility to Flexible Spending Accounts," *Employee Benefits & Executive Compensation Client Alert*

Andrew E. Graw, Megan Monson

- > August 31, 2020
"IRS Issues Guidance to Implement Deferral of Employee Social Security Taxes Through December 31, 2020," *Employee Benefits & Executive Compensation Client Alert*
Andrew E. Graw, Megan Monson
- > July 16, 2020
"U.S. Department of Labor Proposes New (Simpler) Fiduciary Rule Exemption," *Employee Benefits & Executive Compensation and Investment Management Client Alert*
Andrew E. Graw, Megan Monson,
- > May 27, 2020
"COVID-19: Focus on Executive Compensation," *Employee Benefits & Executive Compensation Client Alert*
James E. Gregory, Darren Goodman, Christine Osvald-Mruz, Andrew E. Graw, Megan Monson, Taryn E. Cannataro
- > May 19, 2020
"IRS Temporarily Flexes Rules for Flex Benefit/Section 125 Plans," *Employee Benefits & Executive Compensation Client Alert*
Andrew E. Graw
- > April 20, 2020
"Updates on Tax Deadlines and Key Tax Provisions of the CARES Act," *Lowenstein Sandler LLP*
Brian A. Silikovitz, Andrew E. Graw, Lesley P. Adamo, Darren Goodman, Robert B. Krieger
- > March 27, 2020
"Key Tax and Employee Benefits Provisions of the CARES Act," *Tax and Employee Benefits & Executive Compensation Client Alert*
Brian A. Silikovitz, Andrew E. Graw, Michael N. Gooen, Michael Walutes, Lesley P. Adamo, Christine Osvald-Mruz, Darren Goodman, Sophia Mokotoff, Kristin V. Taylor, Min Xue, Robert B. Krieger
- > March 20, 2020
"The Families First Coronavirus Response Act—New Paid Leave Mandates for Employers With Fewer Than 500 Employees; Tax Credits To Help Offset Employer Costs," *Employee Benefits & Executive Compensation Client Alert*
Andrew E. Graw, Lauren M. Hollender, Megan Monson
- > March 11, 2020
"IRS Allows High-Deductible Health Plans to Cover the Full Costs of Coronavirus Testing and Treatment," *Employee Benefits & Executive Compensation Client Alert*
Andrew E. Graw, Megan Monson
- > January 9, 2020
"SECURE Legislation: Impact on Benefit Plans, Retirement Planning," *Lowenstein Sandler Client Alert*
Andrew E. Graw, Warren K. Racusin, Megan Monson
- > March 12, 2019
"2018/2019 Developments and Compliance Checklists," *Investment Management Client Alert*
Scott H. Moss, Andrew E. Graw, Mary J. Hildebrand CIPP/US/E, Brian A. Silikovitz, Lesley P. Adamo, George Danenhauer, Megan Monson
- > December 7, 2018
"Proposed IRS Regulations Ease Restrictions on Hardship Withdrawals," *Employee Benefits & Executive Compensation*
Andrew E. Graw, Megan Monson
- > April 2, 2018
"Fiduciary Rule Vacated by 5th Circuit Court of Appeals," *Investment Management and Employee Benefits & Executive Compensation Client Alert*
Andrew E. Graw, Scott H. Moss, Megan Monson
- > February 7, 2018
"Year-End Developments and Compliance Checklists," *Investment Management Client Alert*
Scott H. Moss, Andrew E. Graw, Mary J. Hildebrand CIPP/US/E, Brian A. Silikovitz, George Danenhauer, Megan Monson
- > February 2, 2018
"The New Tax Law: Key Employee Benefits and Executive Compensation Changes," *Bloomberg Tax Management Compensation Planning Journal*®
Andrew E. Graw, Darren Goodman
- > December 29, 2017
"The New Tax Law: Employee Benefits And Executive Compensation Provisions," *Employee Benefits & Executive Compensation Client Alert*
Andrew E. Graw, Christine Osvald-Mruz, James E. Gregory, Darren Goodman, Megan Monson
- > December 1, 2017
"Department of Labor Grants 18-Month Delay of Significant Features of the Fiduciary Rule," *Investment Management and Employee Benefits & Executive Compensation Client Alert*
Andrew E. Graw, Scott H. Moss, Megan Monson
- > November 6, 2017

"House Bill Includes Significant Changes to Executive Compensation Aspects of the Internal Revenue Code," *Employee Benefits & Executive Compensation Client Alert*
Darren Goodman, Christine Osvald-Mruz, Andrew E. Graw

> August 11, 2017

"Department of Labor Proposes Delay of Significant Features of the Fiduciary Rule to July 1, 2019," *Investment Management and Employee Benefits/Executive Compensation Client Alert*

Andrew E. Graw, Scott H. Moss, Megan Monson

> May 9, 2017

"New Guidance Establishes June 9 Effective Date for Fiduciary Rule, but also Raises Uncertainty as the DOL Continues to Review the Rule," *Investment Management and Employee Benefits/Executive Compensation Client Alert*

Andrew E. Graw, Scott H. Moss, Megan Monson

> March 16, 2017

"Fiduciary Rule Update: Department of Labor Issues Temporary Enforcement Relief," *Investment Management and Employee Benefits/Executive Compensation Client Alert*

Andrew E. Graw, Scott H. Moss, Megan Monson

> February 7, 2017

"President Trump Directs Department of Labor to Reexamine Fiduciary Rule," *Investment Management and Employee Benefits/Executive Compensation Client Alert*

Andrew E. Graw, Scott H. Moss, Megan Monson

> January 26, 2017

"Year-End Developments and Compliance Checklists," *Investment Management Client Alert*

Scott H. Moss, Ethan L. Silver, Andrew E. Graw, Brian A. Silikovitz, George Danenhauer, Lesley P. Adamo

> May 16, 2016

"Department of Labor Issues Final Rules Expanding the Scope of Advisors Who Are Considered ERISA Fiduciaries," *Investment Management and Employee Benefits/Executive Compensation Client Alert*

Andrew E. Graw, Scott H. Moss, George Danenhauer, Megan Monson

In the Media

> November 5-10, 2020

Lowenstein's representation of longtime client **InSite Wireless Group, LLC** in its definitive agreement to be acquired by **American Tower Corporation** (NYSE: AMT) is noted in **StreetInsider.com**, **The Deal**, **Reuters** (November 5, 2020: 1; November 5, 2020: 2), **Westlaw Today**, **Law360** (November 5, 2020; November 6, 2020), **citybizlist**, **Netscape**, the **Global Legal Chronicle**, **ICLG**, and **Business Wire**. Lowenstein has represented InSite on a number of transactions, most recently in its **acquisition of Repeater Communications Group, LLC**. The Lowenstein deal team included **Michael A. Brosse**, **Eugene R. Cheval**, **Traci M. Tomaselli**, **Eric Swartz**, **Sabrina Cua**, **Timothy J. Nichols**, **Michael Walutes**, **Megan Monson**, **Darren Goodman**, **Jeffrey Blumenfeld**, **Lowell A. Citron**, **Marc S. Kurzweil**, **Andrew E. Graw**, **Nicholas G. Mehler**, **Jeffrey M. Shapiro**, **Julie Levinson**, **Werner**, **Norman Spindel**, **Jack Sidorov**, and **Matthew P. Hintz**. [View Lowenstein's news announcement about this transaction.](#)

> August 3, 2020

Lowenstein's representation of **Spring Bank Pharmaceuticals, Inc.** (Nasdaq: SBPH) in entering into a definitive share exchange agreement with F-star Therapeutics Limited to acquire all of the outstanding share capital of F-star in exchange for newly issued shares of Spring Bank in an all-stock transaction is highlighted in the **Global Legal Chronicle**. The Lowenstein deal team included **John D. "Jack" Hogoboom**, **Daniel C. Porco**, and **Madeline Roe** (Corporate); **Brian A. Silikovitz** and **Kristin V. Taylor** (Tax); **Robert J. Paradiso** (Patent Counseling & Prosecution); and **Andrew E. Graw** and **Christine Osvald-Mruz** (Executive Benefits & Executive Compensation). [View Lowenstein's news announcement about this transaction.](#)

> July 29, 2020

Lowenstein's representation of **Spring Bank Pharmaceuticals, Inc.** in its definitive share exchange agreement with F-star to combine as F-star Therapeutics, Inc. is reported in **Canada Stock Watch**. The Lowenstein deal team included **John D. "Jack" Hogoboom**, **Daniel C. Porco**, and **Madeline Roe** (Corporate); **Brian A. Silikovitz** and **Kristin V. Taylor** (Tax); **Robert J. Paradiso** (Patent Counseling & Prosecution); and **Andrew E. Graw** and **Christine Osvald-Mruz** (Executive Benefits & Executive Compensation). [View Lowenstein's news announcement about this transaction.](#)

> April 28, 2020

Bloomberg Businessweek references Lowenstein's **Updates on Tax Deadlines and Key Tax Provisions of the CARES Act**, authored by **Brian A. Silikovitz**, **Andrew E. Graw**, **Lesley P. Adamo**, **Darren Goodman**, and **Robert B. Krieger** and republished in **JD Supra**. The article recommends the employee retention tax credit for business owners who have not received adequate relief from either the SBA's Paycheck Protection Program (PPP) or Economic Injury Disaster Loan (EIDL) program.

> January 9-14, 2020

Lowenstein's representation of **PVH Corp.** [NYSE:PVH] in its definitive agreement to sell its Speedo North America business to Pentland Group for \$170 million in cash is highlighted in **Law360**, **Bloomberg Law**, **Retail Dive**, **Financial News**, and the **Global Legal Chronicle**. The Lowenstein deal team included **Marita A. Makinen**, **Andrew P. Erdmann**, **Doreen M. Edelman**, **Andrew E. Graw**, **Darren Goodman**, **Mary J. Hildebrand**, **Matt Savare**, **Michael Walutes**, **Jeffrey M. Shapiro**, **Jack Sidorov**, **Abbey E. Baker**, **Manali Joglekar**, **Justin Gindi**, **Sophia Mokotoff**, **Nicole Rae Morales**, **Bryan Sterba**, and **Vikram Paul**. The PVH team included **Mark Fischer**, **Jeffrey Hellman**, and **Meredith Felz** (Legal), along with **Dana Perlman** and **Lina Yoo** (In-house Deal Makers). [\(subscription required to access certain content\) View Lowenstein's news announcement about this transaction.](#)

> July 12-19, 2019

Longtime firm client Tower International's (NYSE: TOWR) acquisition by private equity-owned Autokiniton Global Group, in a \$900 million deal expected to close in September or

October, is reported in **Crain's Detroit Business**, **The PE Hub Network**, **Automotive News**, **InvestorsHub**, **Law360**, **Smart Business Dealmakers**, **Mergers & Acquisitions**, and the **Global Legal Chronicle**. (Lowenstein deal team: **Peter H. Ehrenberg**, **Andrew E. Graw**, **Lowell A. Citron**, **Marita A. Makinen**, **Jeffrey Blumenfeld**, **Jack Sidorov**, **Jeffrey M. Shapiro**, **Elisia M. Klinka**, **Justin Gindi**, **Kate Basmagian**, **Daniel C. Porco**, Matthew A. Weston, Erica Perlmutter, **Robert Bee**, **Sabrina Cua**, **Brian A. Silikovitz**, **Kristin V. Taylor**, Katie R. Glynn, **Nicholas G. Mehler**, **Doreen M. Edelman**, **Lynda A. Bennett**, **Megan Monson**, **Michael B. Himmel**, and **Norman W. Spindel**) [View Lowenstein's news announcement about this transaction.](#)

> July 30, 2018

The PE Hub Network and **Mergers & Acquisitions** note Lowenstein Sandler as counsel to **NexPhase Capital, LP** in its equity stake investment in **Brandt Information Services, LLC**.

> June 4, 2018

4-traders.com and **StreetInsider.com** note Lowenstein Sandler as legal co-counsel with Gracin & Marlow, LLP to **Aravive Biologics, Inc.** in connection with its merger with a wholly owned subsidiary of **Versartis, Inc.** in an all-stock transaction. (Lowenstein deal team: **Alan Wovsaniker** and **Andrew E. Graw**.)

> September 1, 2016

Andrew E. Graw comments in **New Jersey Law Journal** regarding the ways in which pending federal regulations have expanded the practice of executive compensation.

SPEAKING ENGAGEMENTS

> Speaker, **Let's Talk Cash! Incentives, Current Trends, and Helpful Tips**, Lowenstein Sandler, Webinar, April 20, 2021

> Speaker, **Employee Benefits and Executive Compensation Panel**, Lowenstein Sandler LLP, Webinar, October 14, 2020

EDUCATION

> Pace University School of Law (J.D. 1983)

> State University of New York at Oneonta (B.S. 1980)

ADMISSIONS

> New York

> New Jersey