

Mitchel C. Pahl

Partner

Employee Benefits and Executive Compensation

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Navigating the complexities caused by today's increased government regulation and oversight in the areas of executive compensation and employee benefits is critical for today's businesses. Those complexities create both challenges and opportunities for businesses in designing and operating effective compensation and benefit arrangements, and for stakeholders in the financial markets. That's why public companies, financial institutions, government institutions, private equity groups and high-net-worth individuals turn to Katten partner Mitchel Pahl.

Tailoring solutions to meet the needs of each client's business

Mitch's deep experience in the areas of executive compensation and benefits extends to both tax and ERISA, and includes matters relating to M&A and other corporate transactions, tax-qualified and nonqualified plans (including defined benefit plans, defined contribution plans and union multiemployer plans), Employee Stock Ownership Plans (ESOPs), private equity, legal and regulatory compliance, nonprofit benefits, and special issues connected with globally mobile executives. His wide-ranging industry experience includes such diverse fields as technology, financial services, pharmaceuticals, real estate, sports and entertainment, energy, banking, retail, healthcare, and food and beverage.

Mitch's private equity experience focuses on ERISA Title I matters — investment vehicle and fund formation and operation — as well as the tax, employment and other issues raised by upper-tier management compensation arrangements maintained by partners and LLCs. In the ERISA Title I space, Mitch regularly represents financial institutions, private equity ventures and investment platforms in a multitude of diverse roles, including fund sponsor, investment manager, underwriter, lender, agent, trustee/fiduciary, custodian, investor and purchaser. Over the course of his career, Mitch has also represented numerous private and government retirement and other benefit plans in connection with their public and private equity investment activities. The breadth and variety of this experience allows Mitch to provide comprehensive counseling to

Practices

- Corporate
- Employee Benefits and Executive Compensation
- Executive Compensation and Employee Benefits in Corporate Transactions
- Healthcare
- Private Equity
- Public Company Advisory
- Real Estate
- Retirement Plan Governance, Investment and Asset Management

Industries

- Energy
- Finance and Financial Markets
- Life Sciences
- Technology

Education

- JD, Benjamin N. Cardozo School of Law, *cum laude*
  Cardozo Law Review, Former Managing Editor
- LLM (Taxation), New York University School of Law
- BA, The City University of New York, *cum laude*

Bar Admissions

- New York

Professional & Community Involvement

- ABA Joint Committee on Employee Benefits, Member

clients in connection with their day-to-day business activities and also their in-house operations.

Throughout his career, Mitch has been involved in numerous high-profile corporate transactions, many of which raised cutting-edge compliance issues involving employee benefits and executive compensation. Mitch is also widely recognized for his work relating to global executive compensation matters. He has worked with clients in Africa, Asia, Australia, Europe, and North, South, and Central America.

Recognitions

Recognized or listed in the following:

- *Best Lawyers in America*
  - Employee Benefits (ERISA) Law, 2010–2027
- *Super Lawyers*
  - New York, 2021-2026

News

- Katten Advises Port Jersey Logistics Network on Acquisition of Fond du Lac (October 26, 2026)
- Katten Attorneys Recognized in 2027 *Best Lawyers* Guide (August 20, 2026)
- Katten Advises IKS Health in Acquisition of TruBridge (July 31, 2026)
- Katten Restructuring Wins in Three Categories of the M&A Advisor's 17th Annual International M&A Awards (July 14, 2026)
- Katten Advises Vi Living in Sale to LCS (May 2026)
- Katten Represents Gamut Capital Management in Acquisition of Acousti Engineering Company (April 13, 2026)
- Katten Advises Capstone Green Energy on Transformative $112.5 Million Strategic Investment (March 31, 2026)
- Katten Represents Bel Fuse in Acquisition of dataMate (March 10, 2026)
- Katten Counsels Industry-Leading Sports Agency in Global Growth Partnership (November 19, 2025)
- Katten Attorneys Named to 2025 New York Metro Super Lawyers List (October 31, 2025)

- ABA Subcommittee on Continuing Legal Education, Former Member
- ABA Business Law Section Subcommittee on International Executive Compensation, Former Chair
- Pace University Lubin School of Business, Former Adjunct Professor
- The ESOP Association, Member

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- Katten Represents Deerfield Management in Sale of Melinta Therapeutics (September 8, 2025)
- Katten Celebrates 101 Attorneys Honored by *Best Lawyers*® (August 21, 2025)
- Katten Team Advises Chicago White Sox on Long-Term Ownership Investment Agreement (June 6, 2025)
- Katten Represents Airtron in Acquisition of Viccarone (May 15, 2025)
- Katten Represents Airtron in Acquisition of Tucson Peach (May 14, 2025)
- Katten Represents WB Waste Solutions in Acquisition by Waste Management (May 13, 2025)
- Katten Represents Airtron in Acquisition of Sierra Air Conditioning (March 10, 2025)
- Katten Represents Deerfield Management in Take-Private Acquisition of Singular Genomics Systems, Inc. (March 7, 2025)
- Katten Attorneys Named to 2024 New York Super Lawyers, Rising Stars Lists (October 29, 2024)
- Katten Attorneys Recognized as *Best Lawyers*® and *Best Lawyers: Ones to Watch*® Award Recipients (August 15, 2024)
- Katten Represents POWER Engineers, Incorporated in Sale to WSP Global Inc. (August 13, 2024)
- Katten's Representation of Pinstripes Recognized as a 2024 Middle-Market Deal of the Year by *Mergers & Acquisitions Magazine* (May 17, 2024)
- Mitchel Pahl Quoted by *CFO.com* on Aligning Existing Clawback Policies With New SEC Rule (March 5, 2024)
- Katten Represented Pinstripes in Combination With Banyan Acquisition Corporation (January 12, 2024)
- Katten Advises Excel Sports Management in Acquisition of REP 1 Football (November 29, 2023)
- Katten Attorneys Named to 2023 New York Super Lawyers, Rising Stars Lists (September 29, 2023)
- Katten Attorneys Distinguished by *Best Lawyers*® (August 17, 2023)
- Katten Attorneys Earn 2022 New York Super Lawyers and Rising Stars Distinctions (September 29, 2022)
- Katten Attorneys Recognized by *Best Lawyers*® (August 18, 2022)

- Katten Attorneys Named 2021 New York Super Lawyers and Rising Stars Honorees (September 30, 2021)
- Katten Attorneys Listed in *The Best Lawyers in America*® (August 19, 2021)
- Katten Attorneys Distinguished as Top Legal Talent in the 2021 *Best Lawyers in America* and *Best Lawyers: Ones to Watch* Lists (August 20, 2020)
- Katten Builds on Its Award-Winning M&A/PE Team (May 29, 2020)
- Katten Grows Employee Benefits Practice with Mitchel Pahl (January 7, 2020)

Publications

- Supreme Court Decision Creates Uncertainty in Determining Pension Exposure for Unionized Properties (June 2, 2026)
- Four Strategies for Family Business Succession Planning (January 28, 2026)
- *ESG Guidepost* | Issue 21 (January 2025)
- Reminder for Public Companies Granting Stock Options and Stock Appreciation Rights: Don't Forget New Item 402(x) Disclosure (January 21, 2025)
- 2024 Year-End Estate Planning Advisory (November 26, 2024)
- QPAM Exemption Initial Notification Deadline Nearing (August 21, 2024)
- Q&A – FTC Rule Banning Non-Competes With Workers (April 25, 2024)
- Financial Markets and Funds *Quick Take* | Issue 22 (January 2024)
- New SEC Clawback Rules Create a 'Two-Policy' Corporate Conundrum (December 26, 2023)
- See Katten's Model Clawback Policy as Mandatory Rules Take Effect (October 2, 2023)
- Four Things to Know About Family Office Compensation and Talent (July 17, 2023)
- SEC Clarifies 'Pay versus Performance' Disclosure Rules (March 10, 2023)
- FTC Proposes Rule Banning Non-Competes With Workers (January 18, 2023)

- Financial Markets and Funds Quick Take | Issue 10 (January 13, 2023)
- SEC Adopts Mandatory Rules for Clawing Back Incentive-Based Compensation: Questions and Answers for Public Companies and Best Practices (November 17, 2022)
- Financial Markets and Funds Quick Take | Issue 5 (August 16, 2022)
- Congress CARES About Employee Benefits (April 3, 2020)
- Recent Sun Capital Decision Provides Welcome Relief but Leaves Uncertainty (January 22, 2020)
- Employee Share Plans in United States: Regulatory Overview (October 1, 2015)
- Sun Capital Decision Continues to Roil US Private Equity Industry (June 2014)
- Multinational Executives, Chapter 14 of *Executive Compensation* (January 1, 2014)
- SEC's Amended Executive Compensation Disclosure Rules: Aligning Equity Reporting With FAS 123R | *Law & Policy, BNA Journal Reports* (March 2007)
- Investment Fund Ability to Accept Benefit Plan Money Expands Under Landmark Pension Act | *Practical US & Domestic Tax Strategies* (August 2006)
- Negotiating Employee Benefit Issues in Cross-Border M&A Transactions | *BNA ERISA Enforcement & Compliance Library* (2004)
- US Inbound: Restrictions Relating to Retirement Plans Holding Securities | *International Tax Review* (July/August 2003)

Presentations and Events

- Family Office Compensation and Talent: 2025 Trends and Planning (May 6, 2025) | *Speaker*
- Family Business Through a Legal Lens (April 29, 2025)
- Family Office Compensation and Talent: 2023 Trends and Planning (New York) (March 29, 2023)
- 2022 Crypto with Katten Annual Symposium (October 20, 2022)
- An Opportune Time to Revisit Your Severance Checklist (September 23, 2014) | *Moderator and Panelist*

- New Developments in Pension Fund Investment Regulation (June 23, 2014) | *Panelist*
- Affordable Care Act Developments – 2014 (May 6, 2014) | *Speaker*
- University Club of Mexico Conference (January 10, 2013) | *Speaker* | *FATCA Obligations Under The Mexico-U.S. Intergovernmental Agreement*
- FATCA for Trustees, 4th Trustee Meeting (November 8–9, 2012) | *Panelist* | *Mexico–United States: A Commercial Link*
- STEP Mexico Video Conference (August 30, 2012) | *Panelist* | *An Overview of U.S. Tax Compliance Issues and the Foreign Account Tax Compliance Act (FATCA)*
- American College of Investment Counsel, 2012 Annual Spring Investment Forum (April 2012) | *Panelist* | *ERISA – The Topic No Candidate Wants to Discuss*
- American Bar Association Joint Committee on Employee Benefits, 2012 Government Invitational (March 2012) | *Moderator* | *Executive Compensation – Ways In Which Current Statutory Provisions & Regulations Have Accomplished Their Goals*
- Business Law Section Fall Meeting, International Executive Compensation Subcommittee (November 2009) | *Chair & Panelist* | *IRC Section 457A Developments*
- Empire State Pride Agenda (October 2009) | *Panelist* | *Marriage Equality: What Employers, Employees and Insurers Need to Know*
- ABA Spring Meeting (April 2009) | *Moderator* | *Hot Topics in International Executive Compensation — Sections 409A and 457A, Say On Pay and Corporate Governance*
- Section 409A Considerations for Multinational Executives and Companies (August 2008) | *Moderator*
- Financial Executives International Conference (June 2008) | *Presenter* | *Trends in Equity Compensation and Related Legal Matters*
- American Corporate Counsel Association Specialty Presentation Series (May 2006) | *Presenter* | *Special Considerations in International M&A Transactions*
- New York Hedge Fund Roundtable (Spring 2006) | *Presenter* | *ERISA and Section 409A Legal Update Discussion*