



Emily Pellegrini Discusses Qualified Plan Issues in Corporate Transactions in Benefits Law Journal Article

Emily Pellegrini's article "[When Does a Corporate Transaction Trigger a 401\(k\) Participant's Right to a Distribution?](#)," published in the summer issue of the *Benefits Law Journal*, parses out qualified plan issues in corporate transactions, specifically focusing on when a 401(k) participant becomes eligible for a distribution. Pellegrini explains the concept of "severance of employment" and its implications for 401(k) plans in the context of corporate transactions, such as asset sales and stock sales.

Pellegrini is an attorney in Reinhart's Employee Benefits and Institutional Investor Services practices, where she assists clients on a wide range of issues related to corporate benefits, public plans and Taft-Hartley matters, with a special focus on the formation and administration of ESOPs and the Pension Protection Act. She additionally helps clients navigate complex plan regulations and participant appeals.

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