



Michael K. Mahoney

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Michael K. Mahoney is a member of the Employee Benefits and Executive Compensation Practice Group and the chair of the Payroll Tax and Fringe Benefits Subgroup. He focuses on employment tax matters at both the federal and state levels and strategic tax issues for a global workforce. Mahoney advises employers on a multitude of fringe benefit issues, including the requirements for exclusion from income. He routinely assists clients in the resolution of payroll audits, working with federal and state authorities to reduce assessments on behalf of employers. In performing due diligence, he provides counsel through mergers and acquisitions to identify and quantify exposure resulting from, among other items, worker misclassification and accountable expense plan failures. Mahoney navigates employers through risk mitigation strategies, including the Voluntary Classification Settlement Program, during integration following an acquisition or merger. He provides guidance to employers regarding the requirements and reporting obligations of the Affordable Care Act (ACA). He also facilitates the resolution of ACA Shared Responsibility Payment Assessments sought by the IRS as well as penalties that may be assessed for incorrect or late filings. Mahoney provides counsel to multinational clients with respect to employee and employer tax issues arising from inbound or outbound short-term travel, long-term assignments and permanent transfers, including interpreting international tax treaties, advising on opportunities to utilize totalization agreements and providing holistic solutions to employers addressing tax obligations for visa holders. He also instructs employers on their U.S. state and federal tax obligations for employees traveling internationally or interstate, including the identification of compliance and reporting requirements.