



Douglas L. Tang

Partner

dtang@pbwt.com

212.336.2844

Mr. Tang is a Partner in the firm's Employee Benefits and Executive Compensation department. He advises clients on a wide variety of employee benefits, employment, and executive compensation matters, both in the course of clients' day-to-day business dealings and in connection with corporate transactions.

His practice includes the design and implementation of qualified plans, church plans, and other retirement plans, equity-based and other incentive plans, and nonqualified deferred compensation arrangements. He also advises on the negotiation of employment and separation agreements.

Prior to joining the firm, Mr. Tang practiced in the executive compensation and employee benefits area at a New York-based mergers and acquisitions focused law firm. From 2008 to 2009, he served as a law clerk to the Hon. Theodore T. Jones of the New York State Court of Appeals.

Admissions

- New York

Education

- St. John's University School of Law (J.D., *magna cum laude*, 2008)
 - *St. John's Law Review*
- New York University, Leonard N. Stern School of Business (B.S., 2005)

Speaking Engagements

- "ERISA Updates," Patterson Belknap's 2024 Employment Law and Employee Benefits CLE Series (October 29, 2024)

In the Media

- "Trump Wants to Open Up 401(k)s. Legal Threats Stand in the Way," *The Wall Street Journal* (September 16, 2025)

Publications

May 7, 2026

New Executive Order Regarding IRA Enhancements

Employee Benefits and Executive Compensation Alert

May 4, 2026

Employment Law Compliance for Start-Ups

Founder Focus Alert

April 22, 2026

Department of Labor Proposes New Safe Harbor for Fiduciary Investment Selection in Participant-Directed Retirement Plans

Employee Benefits and Executive Compensation Alert

March 18, 2026

New York State – Mandatory Auto-IRA Program

Employee Benefits and Executive Compensation Alert

March 17, 2026

New York Proposal to Tax QSBS Gains

Founder Focus Alert

March 5, 2026

IRS Issues Updated 402(f) Safe Harbor Rollover Notices Reflecting SECURE 2.0

Employee Benefits and Executive Compensation Alert

February 18, 2026

The Fourth Circuit Rejects Facial Challenges to Executive Orders Addressing DEI Initiatives and Programs

Employment Law Alert

January 7, 2026

Avoiding Trade-Secret Allegations During a Founder Transition

Founder Focus Alert

December 12, 2025

Preview of Expected Guidance for Employers on “Trump Accounts” and Upcoming Regulations Announced

Employee Benefits and Executive Compensation Alert

November 11, 2025

New York City Expands Safe and Sick Leave Law and Narrows Temporary Schedule Change Obligations

Employment Law Alert

August 21, 2025

Pooled Employer Plans: DOL Issues New Interpretive Guidance and Tips for Employers

Employee Benefits and Executive Compensation Alert

August 15, 2025

DOL Begins to Act Under the New Executive Order Aimed to Increase Alternative Investments in Retirement Plans

Employee Benefits and Executive Compensation Alert

July 23, 2025

Highlights of the Employee Benefits Provisions in the One Big Beautiful Bill

Employee Benefits and Executive Compensation Alert

July 7, 2025

Changes to QSBS Rules

Founder Focus Alert

June 12, 2025

Supreme Court Rejects Heightened Evidentiary Burden For “Reverse Discrimination” Title VII Plaintiffs

Employment Law and Employee Benefits and Executive Compensation Alert

June 10, 2025

New DOL Guidance for Retirement Plans on Cryptocurrency and ESG Investments

Employee Benefits and Executive Compensation Alert

April 22, 2025

Section 83(b) Elections — Should You Pay Taxes Now?

Founder Focus Alert

April 15, 2025

DOL Clarifies Annual Funding Notice Requirements and Updates Model Notices

Employee Benefits and Executive Compensation Alert

February 7, 2025

New Proposed Catch-Up Contribution Regulations Answer Many Questions

Employee Benefits and Executive Compensation Alert

January 28, 2025

Transition Agreements

Founder Focus Alert

October 7, 2024

DOL Updates and Confirms Cybersecurity Guidance Applies to All ERISA Plans

Employee Benefits and Executive Compensation Alert

September 19, 2024

Cross-Border Issues for Founders with U.S. Companies

Founder Focus Alert

September 3, 2024

Interim Guidance on Matching Qualified Student Loan Payments

Employee Benefits and Executive Compensation Alert

June 3, 2024

Key Employment Issues for Founders

Founder Focus Alert

May 28, 2024

FTC Approves Final Rule Banning Non-Compete Clauses

Employment Law Alert

May 9, 2024

Extended Relief for Required Minimum Distributions in 2024

Employee Benefits and Executive Compensation Alert

April 4, 2024

Does Your Retirement Plan Need a 'PLESA'?

Employee Benefits and Executive Compensation Alert

March 7, 2024

501(c)(4) Organizations: Giving with an Edge

Founder Focus Alert

December 22, 2023

2023 Amendments to General Obligations Law 5-336

Employment Law Alert

November 30, 2023

QSBS Rollovers

Founder Focus Alert

June 21, 2023

Introducing the GOAT Trust

Founder Focus Alert

May 30, 2023

New York City Adopts Final Rule on Use of Artificial Intelligence in Employment Screening and Hiring Process

Employment Law Alert

May 11, 2023

The End of the COVID-19 Emergency Declarations

Employee Benefits and Executive Compensation Alert

March 27, 2023

Donations of Private Stock: Timing is Everything

January 23, 2023

DOL Issues New Regulations on ESG Investing for ERISA Retirement Plans

January 18, 2023

FTC Proposes New Rule Banning Non-Compete Clauses

October 27, 2022

IRS Extends Deadline for Plan Amendments Under Certain Provisions of the CARES Act and the Relief Act

October 19, 2022

The End to Mandatory Arbitration of Sexual Assault and Sexual Harassment Disputes

October 6, 2022

Avoiding a Trap for the Unwary: Gains from Secondary Sales Treated as Compensation

September 20, 2022

IRS Extends Deadline for Plan Amendments Under the SECURE Act, Miners Act, and Certain CARES Act Provisions

July 22, 2022

The Reversal of Roe: Impact on Employer-sponsored Benefits post-*Dobbs*

April 19, 2022

Equity Compensation Highlight: Stock Options and Restricted Stock

March 15, 2022

Tax Benefits of Advance Planning

March 9, 2022

Investing for Impact: Opportunities for Entrepreneurial Philanthropy

March 2, 2022

Direct Investing: Structuring Family Investments in High-Growth Companies

March 1, 2022

SCOTUS ERISA Fee Litigation Update: *Hughes et al. v. Northwestern University*

February 23, 2022

Structuring a Home Purchase

February 16, 2022

Five Situations When Founders Should Consider Engaging Their Own Legal Counsel

January 25, 2022

New York City Salary Law

December 29, 2021

End of Year Update

December 21, 2021

Take 2: OSHA Vaccine or Testing Mandate Back in Effect

December 16, 2021

New York City Issues Guidance on Vaccine Mandate for Private Employers

December 10, 2021

Governor Hochul Issues Mask or Vaccine Mandate to New York Businesses

November 5, 2021

OSHA's COVID-19 Vaccination Mandate: What This Means for Your Workplace

October 25, 2021

New York Department of Labor Issues Guidance on Adult Use Cannabis and the Workplace

September 13, 2021

SECURE Act Update: Lifetime Income Illustrations Implementing FAQs

September 8, 2021

New York Requires Employers to Implement Airborne Infection Diseases Exposure Prevention Plans Under the NY HERO Act

August 16, 2021

Reminder: Notices Required For the End of COBRA Premium Assistance

June 4, 2021

IRS Publishes Detailed Guidance Relating to ARPA COBRA Premium Assistance

May 20, 2021

New Federal and State Guidance Regarding Vaccinated Employees

April 15, 2021

American Rescue Plan Act: New Guidance on COBRA Premium Assistance

April 1, 2021

IRS Guidance: COVID-19 PPE May be Eligible to be Reimbursed from Health FSAs, HRAs, and HSAs

March 24, 2021

Employee Retention Credit Further Expanded by the American Rescue Plan Act

March 22, 2021

American Rescue Plan: FFCRA Leave and Expansion of Pandemic Unemployment Assistance

March 19, 2021

American Rescue Plan Act: COBRA Premium Subsidies and Increased Limits for Dependent Care Benefits

March 18, 2021

New York Employees Now Entitled to Paid Leave for COVID-19 Vaccination

March 9, 2021

DOL Issues Additional Guidance Regarding the Duration of Previously Announced Deadline Extensions

March 3, 2021

IRS Guidance on Additional Flexible Spending Account and Mid-Year Election Relief Under Cafeteria Plans in 2021 and 2020

February 2, 2021

New York State Issues New Guidance Clarifying Eligibility for COVID-19 Leave

January 4, 2021

Stimulus Legislation Allows Temporary Changes to Health and Dependent Care Flexible Spending Account Plan Rules

December 15, 2020

SECURE Act Update: IRS Issues Guidance with Respect to Safe Harbor Plans

November 9, 2020

SECURE Act Update: Nondiscrimination Testing Relief Related to Frozen or Closed Defined Benefit Plans and Changes to Permissible In-Service Distribution Ages for Defined Benefit and Money Purchase Plans

November 3, 2020

SECURE ACT Update: Lifetime Income Illustrations

October 28, 2020

Amendments to the New York City Earned Safe and Sick Time Act

October 27, 2020

SECURE ACT Update: Coverage and Plan Participation for Long-Term Part-Time Employees

October 26, 2020

SECURE ACT Update: Changes to Safe Harbor Notice Rules, New Birth or Adoption Distributions, and Increased Penalties for Missed Filings

September 17, 2020

Reminder to New York Employers: Sick-Leave Law Compliant Policy due September 30, 2020

September 15, 2020

DOL Issues Revised Regulations on COVID-19-Related Leave Under the FFCRA

June 24, 2020

COVID-19 Update: IRS Issues Guidance on Coronavirus-Related Distributions and Plan Loans Under the CARES Act

June 18, 2020

COVID-19 Update: New Retirement Plan Guidance on Electronic Notarization

May 15, 2020

COVID-19 Update: New Section 125 Cafeteria Plan Relief and Guidance

May 6, 2020

COVID-19 Update: Additional Relief from the DOL for Employers During the Pandemic Outbreak Period

May 5, 2020

COVID-19 Update: IRS and DOL Extend COBRA and Other Benefit Plan Deadlines During the Pandemic Outbreak Period

May 4, 2020

CARES Act: Unemployment Relief

May 4, 2020

EEOC Issues Guidance on the Permissibility of Mandatory COVID-19 Testing in the Workplace

April 20, 2020

COVID-19 Update: Additional Guidance and Developments for Employers

April 14, 2020

New York Statewide Paid Sick Leave is Here to Stay

April 14, 2020

COVID-19: IRS Provides Additional Relief for Time-Sensitive Actions Relating to Employee Benefit Plans

April 6, 2020

New York Court of Appeals Delivers News to Employers in *Postmates* Case: Couriers are Employees, Not Independent Contractors

April 3, 2020

Documentation Requirements for COVID-19-Related Leave

March 30, 2020

Update on Federal Requirements for COVID-19 Related Leave: DOL Guidance and Model Notice

March 30, 2020

CARES Act Update – Employee Benefit Plans and Arrangements – Part 2

March 27, 2020

Federal WARN and NYS Mini-WARN: Obligations for Employers in Light of COVID-19

March 27, 2020

CARES Act – Retirement Plan Provisions for Employers and Plan Administrators

March 26, 2020

COVID-19 Reporting and Privacy Issues

March 21, 2020

New York State's New COVID-19 Sick Leave

March 21, 2020

Mandatory Non-Essential Business In-Person Workforce Reductions

March 19, 2020

Coronavirus-Related Leave: Employers Required to Provide Paid Sick and Child-Care Leave

December 30, 2019

Sweeping Changes to Retirement Plan Rules Passed Under the SECURE Act – Provisions Requiring Immediate Attention

December 18, 2019

Planning for 2020: Changes to Hardship Distribution Rules and Amendment Deadlines

November 25, 2019

Calling All NYS Employers: Another Employee Handbook Revision Must be Made

November 5, 2019

Planning for 2020: Expanded HRA Options for Employers Under the Final HRA Regulations

April 23, 2019

Don't Miss the Train! NYC Releases Free Training Guide and Encourages Employers to Complete Sexual Harassment Training Requirement As Soon As Possible

May 3, 2018

Latest Department of Labor Guidance on Economically Targeted Investments and Shareholder Engagement: Requires Plan Fiduciaries to Step Carefully

February 27, 2018

Prepare for New Claims Procedures for Disability Benefit Plans

February 26, 2018

NYC Sick Leave Gets a New Companion: Safe Leave

December 21, 2017

Impact on Commuter Benefits Programs

November 7, 2017

Proposed Tax Reform Bill Impacts Philanthropy and Tax-Exempt Organizations

October 24, 2017

Additional Hurricane Relief for Retirement Plan Participants Makes Landfall

September 26, 2017

IRS Relaxes Rules for Plan Loans and Hardship Distributions for Hurricane Harvey and Hurricane Irma Victims

August 8, 2017

Paid Family Leave Regulations Delivered in Full: Now What?

March 22, 2017

IRS Sets Deadline for Retroactive Fixes to 403(b) Retirement Plan Documents

March 20, 2017

New York Paid Family Leave Rules Announced: Delivery Date January 1, 2018

July 28, 2016

New Proposed Regulations for Section 457(f) Nonqualified Deferred Compensation Arrangements of Non-Profit and Governmental Entities