



# NICK TOMLINSON

Partner  
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Nick Tomlinson is an employee benefits attorney with nearly 20 years of experience in both Big Law and as senior in-house counsel at a Fortune 500 company. Nick works with clients across the full spectrum of employee benefits and compensation matters, including:

- Advising on the design, implementation, and administration of qualified defined benefit and defined contribution (401(k)) plans, non-qualified compensation plans and arrangements, and health and welfare plans
- Counseling on ERISA fiduciary obligations and development of governance structures
- Negotiating third-party administrator and other service provider agreements on behalf of plans and their sponsors
- Advising on employee benefits-related law and regulations (Internal Revenue Code, ERISA, Affordable Care Act, COBRA, HIPAA, Mental Health Parity, GINA, SECURE Act, and SECURE 2.0)
- Guiding clients through plan corrections and operational failures, leveraging the IRS's EPCRS program and DOL's VFCP program when applicable
- Representing clients in IRS audits and DOL investigations of their plans
- Drafting stock option plans, change-in-control agreements, bonus programs, and other employment and executive compensation

## EDUCATION

Gonzaga University School of Law, J.D.  
University of Washington School of Law, LL.M.,  
Taxation  
Louisiana State University, B.S.

## PRACTICE GROUP

[Employment, Labor & Immigration](#)

## CREDENTIALS

### Bar Admissions

Georgia  
Louisiana

### Certifications

Tax Law Specialist, Louisiana Board of Legal  
Specialization

agreements, ensuring compliance with IRC sections 409A and 280G, where necessary

- Drafting severance plans and designing severance programs during reductions in force.
- Advising business leaders on benefits issues arising in labor negotiations and business transactions, such as mergers, sales, and acquisitions.

Nick brings a practical, business-minded approach to navigating complex regulatory requirements while supporting broader business objectives.

Prior to joining OGC, Nick spent 15 years as in-house employee benefits counsel with Entergy Services, LLC, advising Entergy Corporation and its affiliates and its Employee Benefits Committee on design, implementation, and administration of its employee benefit plans.

In addition to his legal practice, Nick is an adjunct instructor in the Henry Bernstein College of Business Administration at the University of New Orleans and sits on the Board of the Louisiana Policy Institute for Children, a nonpartisan, nonprofit organization that seeks to advance policies related to early care and education to ensure Louisiana's young children are ready for success in school and in life.

Nick earned his LL.M. in Taxation from the University of Washington School of Law, his J.D. from Gonzaga University School of Law, and his B.S. from Louisiana State University. He is a Tax Specialist certified by the Louisiana Board of Legal Specialization.

Nick lives in New Orleans, and, true to his Cajun roots, enjoys cooking gumbo, crawfish etouffee, and other regional favorites, and rooting on the Tigers on Fall Saturdays. He is a licensed skydiver and an avid traveler and outdoor enthusiast, often found hiking when he's not working.