



Michael D. Gunter

“Mike”

Profile

Mike has more than 30 years of experience in all facets of the employee benefits arena, including tax-qualified retirement plans, nonqualified deferred compensation arrangements, welfare benefit plans and executive compensation programs (including insurance funded arrangements).

Clients describe Mike as an astute analyst of complex employee benefits situations, able to quickly identify key issues and craft solutions that anticipate and solve potential problems. Tenacious in his defense of clients’ rights, Mike focuses on achieving optimum results and pursuing client objectives. He provides an in-depth understanding of the critical employee benefit issues that affect a company’s employee benefits strategy.

Mike has worked with companies from numerous industries. A representative list of clients includes:

- manufacturers of high-performance fabrics and related textile products;
- executives whose companies are being acquired and who are in need of financial protection should an executive be terminated or involuntarily retired following the acquisition;
- companies in dispute with or responding to an inquiry by the Internal Revenue Service or the Department of Labor;
- a wireless phone service carrier;
- furniture manufacturing and sales companies; and,
- individual physicians and medical groups of all sizes and hospitals.

In 1998, the *National Law Journal* named Mike one of the 40 top employee benefits “trendsetters and groundbreakers” in the United States based on a national survey of employee benefits lawyers. Mike has been named to the prestigious list of “*Best Lawyers in America*” in the category of Corporate Law (Leveraged Buyouts, Mergers & Acquisitions) as well as Employee Benefits Law in addition to several professional honorary lists. Mike was named a *2009 North Carolina Super Lawyer*.

Due to his expertise, Mike serves as the Firm’s Employee Benefits Counsel, responsible for designing and implementing the Firm’s various employee benefit plans.

Areas of Practice

*Employee Benefits /
Executive Compensation
Programs /
Non qualified Deferred
Compensation
Arrangements /
Tax Qualified Retirement
Plans /
Benefit Issues in
Acquisitions and Mergers*

Contact Information

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Professional Activities

Bar Associations: Forsyth County Bar Association; North Carolina Bar Association, Tax Section (Former Chairman, Former CLE Chairman), CLE Committee; American Bar Association, Section of Taxation, Employee Benefits Committee; Fellow, American Bar Foundation; Member, Forsyth County Estate Planning Counsel; Member, Southern Employee Benefits Conference; Member, Profit Sharing Council; Member, Rotary; Member, The Association of Private Pension and Welfare Plans; Member, The ESOP Association; Member, American College of Employee Benefits Counsel, Charter Fellow; Listed in “*The Best Lawyers in America*” (1987-2009); “*Who’s Who in America*” (1996-2008); “*Who’s Who in American Law*” (1987-2008), “*International Who’s Who of Professionals*” (1995); “*Sterling’s Who’s Who*” (1995), and “*Strathmore’s Who’s Who*” (2009); “*Who’s Who in the World*” (2008); “*North Carolina Super Lawyers*” (2008). Admitted to practice before the United States Supreme Court; the United States Court of Claims, the Federal Circuit Court of Appeals; the United States District Court for the Middle District of North Carolina and the United States Tax Court.

Admitted to the bar: 1973, North Carolina.

Education

B.A., 1969, Wake Forest University; *cum laude*; Kappa Sigma Academic Scholarship; *Who’s Who in American Colleges and Universities*; J.D., 1972, University of North Carolina School of Law; *cum laude*; *Law Review*; Order of the Coif; Walter Clark Award; Phi Delta Phi (Merit Scholar); M.B.A., 1973, Wharton School of Finance, University of Pennsylvania; *cum laude*; William E. Newcombe Scholarship.

WCS&R Management Responsibilities

Practice Group Leader, Employee Benefits Practice Group; Firm Employee Benefits Counsel; Retirement Plan Committee; Health Care Plan Committee; Ad Hoc Committee on Firm Benefits; Long Range Planning Committee.

Selected Publications

“Accident and Health Benefits,” Chapter 4, *J.K. Lasser’s Income Tax Techniques* (Matthew Bender & Company, Inc.);

“Federal Income Tax Withholding and Employment Tax Rules for Accident and Health Plans,” *Journal of Pension Planning & Compliance*, Volume 9, #1, February, 1983;

“Individual Retirement Accounts After the Tax Reform Act of 1986,” *General Practice Journal*, Volume 3, #1, May, 1988.

Place of Birth

Gastonia, North Carolina

Date of Arrival at WCS&R

January 1974