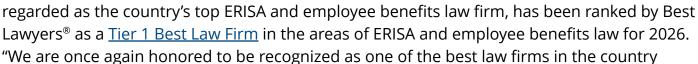


The Wagner Law Group Ranked 'Tier 1' ERISA and Employee Benefits Law Firm for 2026

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-- The Wagner Law Group, widely





We are once again honored to be recognized as one of the best law firms in the country specializing in such a complex area of the law as ERISA and employee benefits"

Marcia S. Wagner, Founder and Managing Director



WAGNER

The Wagner Law Group, which will celebrate its 30th anniversary in 2026, continues to be dedicated to the highest standards of integrity, excellence and thought leadership, and is considered to be the nation's preeminent ERISA and employee benefits law firm. With 47 attorneys in nine offices, it provides unparalleled legal advice to its clients, including large, small and nonprofit corporations as well as individuals and government

entities nationwide and in several foreign countries. The firm's attorneys combine many years of experience in their fields of practice and include those who are AV-rated by Martindale-Hubbell and are named annually to prestigious Best Lawyers® and Super Lawyers lists, as well as in Chambers USA. The Wagner Law Group is certified as a woman-owned and operated business by the Women's Business Enterprise National Council, has been listed among the largest woman-owned businesses in Massachusetts by the Boston Business Journal and is ranked in the 2025 edition of Chambers USA.

The firm's nationally recognized ERISA and employee benefits practice contains highly focused and specialized practice areas, including: PBGC, fiduciary compliance, bankruptcy, retirement plans, employee stock ownership plans (ESOPs), executive compensation and nonqualified plans, welfare benefit plans, HIPAA privacy and security, investment management, litigation, mergers

and acquisitions, tax-exempt organizations, Retiree Medical Trusts, Taft-Hartley trusts, expert witness services, legislative, regulatory and policy services, and independent fiduciary services. The firm routinely addresses issues involving defined benefit pension plans, profit sharing and 401(k) plans, ESOPs, multiemployer plans, Davis-Bacon plans, prototype and other preapproved plans, voluntary employees' beneficiary associations (VEBAs), cafeteria plans, group medical and health plans (including ACA, HIPAA and COBRA), qualified domestic relations orders, qualified medical child support orders, and qualified and nonqualified deferred compensation programs.

Attorneys at The Wagner Law Group have considerable experience assisting clients in all aspects of establishing, operating, merging and terminating benefit plans and executive compensation arrangements, and explaining the application of labor, tax



and securities laws and regulations to sponsors of employee benefit plans and executive compensation programs. They have also designed individualized transactional compliance systems to enable employers to comply with ERISA and the Internal Revenue Code. The firm's attorneys regularly advise clients on the application of the fiduciary responsibility and prohibited transaction provisions of ERISA to various types of transactions and investments, and represent clients in requests for individual and industry-wide (class) exemptions from the prohibited transaction provisions of ERISA.

The Wagner Law Group has also developed a unique fiduciary audit practice under which it reviews the operation of clients' benefit plans, and its attorneys also assist clients in locating, selecting and engaging investment advisers for their retirement plans. The firm has successfully represented innumerable clients before the Department of Labor, the IRS and the PBGC in audits, examinations and settlement negotiations.

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